

**Council Offices  
South Lanarkshire Council  
Almada Street  
Hamilton  
ML3 0AA**

Friday, 31 May 2024

Dear Councillor

## **Clyde Valley Learning and Development Joint Committee**

The Members listed below are requested to attend a meeting of the above Joint Committee to be held as follows:-

**Date: Monday, 10 June 2024**  
**Time: 14:00**  
**Venue: By Microsoft Teams,**

The business to be considered at the meeting is listed overleaf.

Yours sincerely

**Jackie Taylor**  
**Clerk to the Joint Committee**

### **Members**

<b><i>Council</i></b>	<b><i>Member</i></b>	<b><i>Substitute</i></b>
East Renfrewshire	Andrew Anderson	
Glasgow City	Anne McTaggart	
Inverclyde	Francesca Brennan	Jim Clocherty
North Lanarkshire	Michael McBride	
South Lanarkshire	Lynsey Hamilton	Gavin Keatt

**Copies to substitute members for information only**

## BUSINESS

### 1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 8  
Minutes of the meeting of the Clyde Valley Learning and Development Joint Committee held on 12 February 2024 submitted for approval as a correct record. (Copy attached)

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#### Item(s) for Monitoring

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- 3 **Revenue Budget Monitoring 2024/2025 - Clyde Valley Learning and Development Joint Committee** 9 - 12  
Report dated 18 May 2024 by the Treasurer of the Clyde Valley Learning and Development Joint Committee. (Copy attached)

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#### Item(s) for Decision

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- 4 **Annual Governance Statement 2023/2024** 13 - 18  
Report dated 9 May 2024 by the Treasurer of the Clyde Valley Learning and Development Joint Committee. (Copy attached)

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#### Item(s) for Noting

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- 5 **Clyde Valley Learning and Development Joint Committee - Annual Audit Plan 2023/2024** 19 - 34  
Annual Audit Plan dated March 2024 by Audit Scotland, External Auditor. (Copy attached)
- 6 **Unaudited Annual Accounts 2023/2024** 35 - 62  
Report dated 9 May 2024 by the Treasurer of the Clyde Valley Learning and Development Joint Committee. (Copy attached)
- 7 **Change in Membership of the Joint Committee** 63 - 64  
Report dated 16 May 2024 by the Clerk of the Clyde Valley Learning and Development Joint Committee. (Copy attached)

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#### Urgent Business

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- 8 **Urgent Business**  
Any other items of business which the Chair decides are urgent.

***For further information, please contact:-***

Clerk Name:	Stuart McLeod
Clerk Telephone:	07385 370 117
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk

## CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Minutes of meeting held via Microsoft Teams on 12 February 2024

### Convener:

Councillor Lynsey Hamilton, South Lanarkshire Council

### Councillors Present:

East Renfrewshire Council:	Andrew Anderson
Glasgow City Council:	Anne McTaggart
Inverclyde Council:	Francesca Brennan (Vice Convener)
North Lanarkshire Council:	Angela Campbell

### Attending:

#### Clerk's Office

Stuart McLeod, Administration Officer, South Lanarkshire Council

#### Treasurer's Office

Aaron Irving, Finance Adviser; Blair Riddoch, Trainee Accountant, South Lanarkshire Council

### Clyde Valley Learning and Development Project

Gerry Farrell, Project Manager

### Project Steering Group

Alex Hughes, Inverclyde Council  
Gillian Clarkson, North Lanarkshire Council

### Also Attending:

#### Audit Scotland

Karla Graham, Senior Auditor

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### 1 Declaration of Interests

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No interests were declared.

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### 2 Minutes of Previous Meeting

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The minutes of the meeting of the Clyde Valley Learning and Development Joint Committee held on 11 December 2023 were submitted for approval as a correct record.

**The Joint Committee decided:** that the minutes be approved as a correct record.

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### 3 Revenue Budget Monitoring 2023/2024 – Clyde Valley Learning and Development Joint Committee

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A report dated 15 January 2024 by the Treasurer to the Clyde Valley Learning and Development Joint Committee was submitted comparing actual expenditure at 28 December 2023 against budgeted expenditure for the Clyde Valley Learning and Development Joint Committee's revenue budget.

**The Joint Committee decided:** that the breakeven position on the revenue budget, as detailed in Appendix A to the report, be noted.

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#### **4 Update on Membership and Funding for the Clyde Valley Learning and Development Project for 2024/2025**

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A report dated 30 January 2024 by the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted providing an update on the membership and funding position for the Clyde Valley Learning and Development Project for the financial year 2024/2025.

At its meeting on 11 June 2018, the Joint Committee had approved a proposal to restructure the membership of the Project by creating 3 categories of membership which would be open to all full member and associate member councils.

Each member council would be required to pay a tariff based on its category of membership and a sliding scale linked to the number of persons it employed. Details of the membership categories and associated tariffs were provided in the report.

It had also been agreed that, as a minimum, 5 full member councils and a level of funding of £59,000 per annum would be required to maintain the viability of the Project.

At the time of writing the report, 5 full member and 9 current participating member councils had confirmed their intention to continue their membership of the Project in 2024/2025. East Dunbartonshire Council had since confirmed that it would remain a participating member.

There remained a commitment from member councils to sustain the work of the Project and to continue to realise the benefits of participation. On the basis that the Project was deemed to be viable based on confirmed income and balances to be carried forward, it was proposed that the membership categories and existing level of membership fees be retained. It was further proposed that the current minimum level of funding remain at the previously agreed level.

On the basis of the updated confirmed membership for 2024/2025, there would be a total income of £75,000 from membership fees, with £61,000 to be set aside for support and audit costs and the remaining £14,000 to be made available for use by the Project. Any unspent element of the funding would be transferred to the balance sheet for use in future years.

##### **The Joint Committee decided:**

- (1) that it be noted that the model of membership and funding for the Project remained viable;
- (2) that the previously agreed categories and level of membership fees, as detailed in the report, be retained for 2024/2025;
- (3) that the minimum level of funding to allow the continuation of the Project for 2024/2025 remain at the previously agreed level of £59,000;
- (4) that it be noted that 5 full member councils, the minimum number required in terms of the Minute of Agreement for the Clyde Valley Learning and Development Project, had confirmed their continued participation in the Project;
- (5) that it be noted that the current confirmed funding of £75,000 exceeded the agreed minimum level of funding by £16,000; and
- (6) that it be noted that, since the time of writing the report, East Dunbartonshire Council had confirmed its intention to remain a participating member council.

*[Reference: Minutes of 27 February 2023 (Paragraph 5)]*

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## **5 Update on the 2023/2024 Audit of Clyde Valley Learning and Development Joint Committee**

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The Joint Committee considered the update on the 2023/2024 audit of the Clyde Valley Learning and Development Joint Committee, dated 26 January 2024, submitted by the Joint Committee's external auditors, Audit Scotland. The audit strategy update provided details on progress and provided information in relation to the following key audit matters:-

- ♦ risks
- ♦ audit fee
- ♦ audit timetable
- ♦ independence and objectivity

**The Joint Committee decided:** that the update be noted.

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## **6 Clyde Valley Learning and Development Project – Progress and Activity of the Social Care Group**

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A report dated 23 January 2024 by the Project Manager of the Clyde Valley Learning and Development Group was submitted providing a summary and overview of the key activities and outcomes achieved by the Social Care Group over the previous year which included:-

- ♦ completion of the review of the Promoting Positive Behaviour (PPB) programme, commissioned by the PPB Strategic Governance Group, to safeguard its future by ensuring it continued to move with the times and addressed changes to Social Care policy
- ♦ addressing and implementing the review action plan, including implementing all the recommended programme content improvements
- ♦ endorsing a recommendation that the programme review continued as a dynamic process with the views of service users to be sought annually and continued consultation to be carried out over 2-yearly cycles
- ♦ significant work which had been undertaken by the Group and employees of member councils of the Clyde Valley Learning and Development Project to successfully establish and implement the PPB programme in Orkney Islands Council which was the first council outside the ownership of the programme to adopt PPB

**The Joint Committee decided:**

- (1) that it be noted that the recommended improvements to the Promoting Positive Behaviour (PPB) programme, identified in the review, had been implemented;
- (2) that it be noted that the PPB Strategic Governance Group had accepted and endorsed the recommendations of the review that further consultation should continue over 2-yearly cycles to dynamically integrate further feedback and recommendations; and
- (3) that it be noted that Orkney Islands Council had become the first council outside the owners of the programme to adopt PPB.

*[Reference: Minutes of 27 February 2023 (Paragraph 9)]*

*Councillor McTaggart left the meeting after consideration of the above item of business*

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## 7 Clyde Valley Learning and Development Project – Progress and Activity of the e-Learning Group

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A report dated 23 January 2024 by the Project Manager of the Clyde Valley Learning and Development Group was submitted providing a summary and overview of the key activities and outcomes achieved by the e-Learning Group over the previous year which included:-

- ◆ presentations from Group members focused on developing skills through demonstrating techniques, showcasing products and exploring new concepts which had covered the following subjects:-
  - ◆ Adobe Character Animator (creating animations) - Renfrewshire Council
  - ◆ VLOOKUP (improving Excel e-learning report summaries) - Perth and Kinross Council
  - ◆ Adapt and Page Tiger (content authoring and graphics) - North Lanarkshire Council
  - ◆ Vyond (animated video content) - South Lanarkshire Council
  - ◆ Tips and techniques to manage e-learning support calls - Scottish Borders Council
  - ◆ Artificial Intelligence (AI) tools (smart content development) - Renfrewshire Council
- ◆ the establishment of a short life Mandatory Training sub-group, led by Clackmannanshire Council, which had made the following progress:-
  - ◆ conducted a survey to establish how each council managed mandatory training
  - ◆ collated results to look for topics common to each council
  - ◆ identified subject areas for content analysis, with a view to sharing courses and updates
  - ◆ produced a Guidance Framework for use by councils to address standards, approvals, governance, accountability and monitoring
- ◆ the establishment of a short life Digital Exclusion sub-group, led by Renfrewshire Council, which had made the following progress:-
  - ◆ completion of a benchmarking exercise to establish the nature and complexity of digital exclusion
  - ◆ compiled information on approaches that had been tried or were currently in place to address the problem
  - ◆ barriers to access had been identified and collated under themes
  - ◆ tasks had been allocated to investigate means of overcoming these barriers either through shared existing practice or developing innovative ideas
  - ◆ online and desktop research conducted on how other councils, private sector, government and third sector had addressed the topic and identified successes and best practice
  - ◆ information gathered and shared on UK legislation and accessibility standards
  - ◆ new materials were being developed for multiple channel approach to induction, aimed at audiences with low levels of digital skills
  - ◆ compiled a library of case studies and digital inclusion reports from within and outside the Clyde Valley Learning and Development Group (CVLDG) where positive examples could guide the sub-group's recommendations
  - ◆ produced a generic paper for internal use by the e-Learning Group members to seek senior management support and commitment to addressing the problem and introduce some of the approaches that had been successful elsewhere

Both sub-groups would continue to progress their work and would present their conclusions and outputs to the e-Learning Group before sharing their reports and guidance with member councils.

Feedback from the e-Learning Group members' survey, carried out in 2023, showed how much each council valued the networking and support that the e-Learning Group provided and this continued to be demonstrated by the consistently strong attendance and high degree of interaction and participation at meetings. It was further demonstrated by the willingness of members of the Group to take ownership of tasks and contribute to achieving results.

**The Joint Committee decided:**

- (1) that it be noted that the e-Learning Group continued to function as an effective and productive network with high levels of participation and commitment;
- (2) that it be noted that Group members from 6 different councils had delivered a programme of skills development and best practice sharing which had contributed to capacity building in the field of e-Learning development; and
- (3) that it be noted that the e-Learning Group had identified making improvements to the delivery of mandatory training and reducing the impact of Digital Exclusion as priority topics for development and that good progress had been achieved.

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**8 Urgent Business**

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There were no items of urgent business.





# Report

# 3

Report to:	<b>Clyde Valley Learning and Development Joint Committee</b>
Date:	<b>10 June 2024</b>
Report by:	<b>Treasurer to Clyde Valley Learning and Development Joint Committee</b>

Subject:	<b>Revenue Budget Monitoring 2024/2025 - Clyde Valley Learning and Development Joint Committee</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2024 to 17 May 2024 for Clyde Valley Learning and Development Joint Committee

## 2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the 2024/2025 member council contributions and resultant income and expenditure budgets for the year be noted; and
- (2) that the breakeven position on the Clyde Valley Learning and Development Joint Committee revenue budget, as detailed in Appendix A of the report, be noted.

## 3. Background

- 3.1. The running costs for the Clyde Valley Learning and Development Joint Committee are funded by contributions from the member councils.
- 3.2. At the February meeting of the Joint Committee, the report advised that 14 member councils had confirmed their membership position for 2024/2025, taking the total member council contributions to £0.072 million.
- 3.3. The remaining membership position was confirmed at the meeting held on 12 February 2024, taking the total member contributions to £0.075 million, from 15 councils. This is consistent with 2023/2024.
- 3.4. These member council contributions form the basis for the expenditure budget for 2024/2025 (£0.075 million). This funds the Management Fee to South Lanarkshire Council (£0.059 million), project work (£0.014 million), and the External Audit fee (£0.002 million).
- 3.5. In addition, an estimate of training expenditure (£0.025 million), and the recharge of this to Councils (£0.025 million) has also been added to the budget, giving a total expenditure and income budget of £0.100 million.

- 3.6. The report details the financial position for the Clyde Valley Learning and Development Joint Committee in Appendix A.
- 3.7. South Lanarkshire Council has adopted a new Financial Management System, called Fusion, which integrates a number of business processes across the Council including HR and Procurement/Payables data. In a financial management context, this will allow us to forecast budget information, and therefore means a change in format in relation to the reports provided to the Joint Committee. This is reflected in the monitoring statement in Appendix A.
- 4. Employee Implications**
- 4.1. None
- 5. Financial Implications**
- 5.1. As at 17 May 2024, there is a breakeven position against the phased budget to date.
- 6. Climate Change, Sustainability and Environmental Implications**
- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 7. Other Implications**
- 7.1. The main risk associated with the Clyde Valley Learning and Development Joint Committee Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied within the Joint Committee. The risk is managed through four weekly Budget Monitoring when any variance is analysed. In addition, the probable outturn exercise will ensure early warning for corrective action to be taken where appropriate.
- 8. Equality Impact Assessment and Consultation Arrangements**
- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

**Jackie Taylor**  
**Treasurer**

18 May 2024

**Previous References**

- ◆ None

**List of Background Papers**

- ◆ Financial ledger and budget monitoring results to 17 May 2024

**Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: [lorraine.o'hagan@southlanarkshire.gov.uk](mailto:lorraine.o'hagan@southlanarkshire.gov.uk)

## CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

## Revenue Budget Monitoring Report

Period Ended 17 May 2024 (No.2)

	Annual Budget	Projected Outturn	Projected Outturn Variance	Over/ Under	% Variance	YTD Actual
	£000	£000	£000			£000
<b><u>Budget Category</u></b>						
Employee Costs	0	0	0	-	n/a	0
Property Costs	0	0	0	-	n/a	0
Supplies & Services	14	14	0	-	0.0%	0
Transport & Plant	0	0	0	-	n/a	0
Administration Costs	84	84	0	-	0.0%	64
Payments to Other Bodies	2	2	0	-	0.0%	0
Payments to Contractors	0	0	0	-	n/a	0
Transfer Payments	0	0	0	-	n/a	0
Financing Charges	0	0	0	-	n/a	0
<b>Total Controllable Exp.</b>	100	100	0	-	0.0%	64
<b>Total Controllable Inc.</b>	(100)	(100)	0	-	0.0%	(37)
<b>Net Controllable Exp.</b>	0	0	0	-	0.0%	27



# Report

4

Report to:	<b>Clyde Valley Learning and Development Joint Committee</b>
Date:	<b>10 June 2024</b>
Report by:	<b>Treasurer to Clyde Valley Learning and Development Joint Committee</b>

Subject:	<b>Annual Governance Statement 2023/2024</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide an overview of the Annual Governance Statement for inclusion in the 2023/2024 Clyde Valley Learning and Development Joint Committee Annual Accounts

## 2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the Annual Governance Statement, attached at Appendix 1, be approved for inclusion in the Clyde Valley Learning and Development Joint Committee 2023/2024 Annual Accounts.

## 3. Background

3.1. Each year the Clyde Valley Learning and Development Joint Committee undertakes a review of the governance arrangements that are required to support Clyde Valley Learning and Development Joint Committee's preparation of the Annual Governance Statement which is included in the Clyde Valley Learning and Development's Annual Accounts.

3.2. The annual review for 2023/2024 considered guidance detailed within the Delivering Good Governance in Local Government Framework.

## 4. Annual Governance Statement for 2023/2024

4.1. The Annual Governance Statement for 2023/2024 is attached at Appendix 1.

4.2. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedure (including segregation of duties), management supervision and a system of delegation and accountability. These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council.

4.3. The Clyde Valley Learning and Development Joint Committee shares financial management systems with South Lanarkshire Council (the lead authority) and is subject to the relevant controls in place which are reviewed by Internal/External Audit through a programme of audit work. The overall audit opinion for the year is

informed by the assurances obtained from any system audits carried out by the Council's Internal Audit section on these shared systems.

- 4.4. Although Internal Audit do not carry out specific audit work on the Clyde Valley Learning and Development Joint Committee, the sharing of systems means that the assurances obtained in the Internal Audit Manager's annual assurance report to South Lanarkshire Council can be applied to those of Clyde Valley Learning and Development Joint Committee.
- 4.5. For 2023/2024, the Treasurer's opinion is that reasonable assurance can be placed on the adequacy and effectiveness of the Joint Committee's framework of governance, risk management and control arrangements.

## **5. Employee Implications**

- 5.1. None

## **6. Financial Implications**

- 6.1. There are no financial implications directly associated with this report.

## **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **8. Other Implications**

- 8.1. The statement will be subject to review by Audit Scotland as part of their audit of Clyde Valley Learning and Development Joint Committee's Annual Accounts.

## **9. Equality Impact Assessment and Consultation Arrangements**

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function, or strategy and therefore no impact assessment is required.
- 9.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Jackie Taylor**

**Treasurer to Clyde Valley Learning and Development Joint Committee**

9 May 2024

## **Previous References**

- ◆ None

## **List of Background Papers**

- ◆ Clyde Valley Learning and Development Joint Committee Annual Accounts 2023/2024.

## **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Treasurer

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E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

## **Annual Governance Statement**

The Joint Committee is responsible for putting in place proper arrangements for the governance of its activities in order to facilitate the effective operation of its functions. This includes ensuring that there are appropriate arrangements in place for the management of risk and that appropriate systems of internal control are in place.

While the Joint Committee's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Joint Committee's governance framework and meets legislative requirements to include the Annual Governance Statement within the Annual Accounts. A self-assessment of compliance with CIPFA's FM Code was carried out previously. The principles are incorporated into the Annual Governance Statement.

### **Scope of Responsibility**

In delivering its aims and objectives, the Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Joint Committee's Elected Members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

### **Governance Framework**

The Joint Committee operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised.

The main features of our governance arrangements are:-

- All Full Member Councils continue to be represented on the Joint Committee.
- The scheme of delegation, terms of reference, financial regulations and stakeholder roles and responsibilities defined in 2007/2008 remain in place and have been reviewed for relevance and to determine if they are still appropriate. The standing orders were most recently updated and approved in 2023.
- Meetings of the Joint Committee are held three times a year chaired by the Convener of the Joint Committee. For 2023/2024, this was Councillor Lynsey Hamilton (South Lanarkshire).
- Scheme of Delegation allows for Clyde Valley Project Steering Group to manage, direct and prioritise the work programme.
- The previous Minute of Agreement approved by each of the participating Councils, reflecting the changes in membership and fee structure for 2019/2020 onwards still stands.
- Effective risk management arrangements are embedded within the Member Councils.

The system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management and supervision and a system of delegation and accountability.

These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council and are subject to the relevant controls in place which are reviewed by the Internal/External Audit through a programme of audit work. The overall audit opinion for the Joint Committee is informed by the assurances obtained from systems audits carried out by Internal Audit on the Council's shared systems.

The system includes:-

- Centralised invoicing and re-charging administered through South Lanarkshire Council.
- Financial Management arrangements through South Lanarkshire Council's FMS Ledger system supported by Financial Regulations.
- Risks are identified and managed by the Project Manager on an ongoing basis.
- Preparation of financial reports that compare actual expenditure and income against budgets.
- Employees adhere to the range of policies including the Counter Fraud, Bribery and Corruption Policy Statement and Strategy, Fraud Response Plan, Whistleblowing for Third Parties and Confidential Reporting procedures operated by South Lanarkshire Council. These continue to be updated to reflect best practice and support a culture of ethical behaviour amongst employees and Councillors.

### **Statement on the Role of the Chief Financial Officer**

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Joint Committee's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

### **CIPFA FM Code**

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The principles of the FM Code were reviewed as part of the Joint Committee's internal governance regime. In 2020/2021, a self-assessment was carried out during the year which identified that the Joint Committee, where appropriate, had fully embedded all but one of the principles of the Code in its normal business by the end of that year.

It was acknowledged that the principle to ensure there is a statement regarding the Joint Committee's adequacy of reserves in the budget strategy paper, had not been fully embedded. In February 2024, the 2024/2025 Membership and Funding paper was presented to the Joint Committee. Whilst the paper did not include a formal statement, the paper assessed the adequacy of the funding for the coming year (2024/2025) and determined that the funding in-year was sufficient to operate the Project as a going concern, with reserves available to help with other Project Work.



## **Continuous Improvement**

As the work of the Clyde Valley Learning and Development Joint Committee develops, I am aware of our governance duties and will continue my commitment to transparency and openness in our governance arrangements. No issues have been identified during 2023/2024 and I will continue to review these as appropriate during 2024/2025.

## **Assurance**

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

It is my view that in the seventeenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2023/2024), reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

**Jackie Taylor**

**Treasurer - Clyde Valley Learning and Development Joint Committee**

**Councillor Lynsey Hamilton**

**Convener - Clyde Valley Learning and Development Joint Committee**



# Clyde Valley Learning<sup>5</sup> and Development Joint Committee Annual Audit Plan



 AUDIT SCOTLAND

Prepared for Clyde Valley Learning and Development Joint Committee  
March 2024

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# Introduction

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## Summary of planned audit work

1. I, Pauline Murray, have been appointed by the Accounts Commission as external auditor of Clyde Valley Learning and Development Joint Committee (the Joint Committee) for the period from 2022/23 until 2026/27. The 2023/24 financial year is therefore the second of my five-year audit appointment. A brief biography of the audit team is provided at [Appendix 1](#).

2. This document summarises the work plan for my 2023/24 audit. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Management Commentary, the Annual Governance Statement, and the Remuneration Report
- consideration of arrangements in relation to financial sustainability and the appropriateness of the disclosures in the Governance Statement
- provision of an Independent Auditor's Report expressing my opinions on the different elements of the annual accounts and an Annual Audit Report.

## Respective responsibilities of the auditor and Audited Body

3. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and the Joint Committee. Key responsibilities are summarised below.

### Auditor responsibilities

4. My responsibilities as appointed auditor are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

5. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at the Joint Committee. In doing this, we aim to support improvement and accountability.

## **Clyde Valley Learning and Development Joint Committee responsibilities**

**6.** The Joint Committee is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

**7.** The Joint Committee has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance, propriety, and regularity that enable them to deliver their objectives.

## **Adding Value**

**8.** My team and I aim to add value by tailoring audit work to the circumstances of the Joint Committee and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Joint Committee; and by recommending and encouraging good practice. In so doing, we will help the Joint Committee promote improved standards of governance, better management and decision making, and more effective use of resources.

# Annual accounts

## Introduction

**9.** The annual accounts are an essential part of demonstrating the Joint Committee's stewardship of resources and its performance in the use of those resources.

**10.** As appointed auditor, I am required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

**11.** My team and I focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

## Materiality

**12.** The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. I am required to plan my audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2023/24 audit

**13.** We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for the Joint Committee are set out in [Exhibit 1](#).

## Exhibit 1

### 2023/24 Materiality levels for the Joint Committee

Materiality	Amount
<b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Joint Committee's operations. For the year ended 31 March 2024, we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2022/23.	£1,600
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality,	£1,200

this could indicate that further audit procedures are required. Using our professional judgement, we have assessed performance materiality at 75% of planning materiality.

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<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£80
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Source: Audit Scotland

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## Significant risks of material misstatement to the financial statements

**14.** Our risk assessment draws on our cumulative knowledge of the Joint Committee, its major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees, and a review of supporting information.

**15.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management, and where relevant, report them to those charged with governance.

**16.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

### Exhibit 2

#### 2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<b>1. Risk of material misstatement due to fraud caused by management override of controls</b>  As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud	Owing to the nature of this risk, assurances from management are not applicable in this instance	<ul style="list-style-type: none"> <li>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Consider the need to test journal entries and other adjustments throughout the year.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> </ul>



Significant risk of material misstatement	Management's sources of assurance	Planned audit response
because of management's ability to override controls that otherwise appear to be operating effectively.		<ul style="list-style-type: none"> <li>Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.</li> <li>Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> </ul>

Source: Audit Scotland

**17.** As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

**18.** We have rebutted this risk as funding received from member councils is clearly communicated. In addition, we have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

**19.** In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition.

**20.** We have rebutted this risk as the main expenditure streams of the Joint Committee can be readily forecast based on a predictable pattern of spend. We also consider there to be limited incentive and opportunity for the manipulation of expenditure recognition in the financial statements.

**21.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

# Wider Scope and Best Value

## Introduction

**22.** Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit. These are financial management; financial sustainability; vision, leadership and governance; use of resources to improve outcomes. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

**23.** The Code of Audit Practice includes a provision relating to the audit of less complex bodies. In light of the limited volume and lack of complexity of the financial transactions and its low-risk nature, we plan to apply the less complex body provision of the Code to the 2023/24 audit of the Joint Committee.

**24.** Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the annual governance statement and the financial sustainability of the body and its services. We will report on these areas in our 2022/23 Annual Audit Report.

## Wider scope risks

**25.** Our risk assessment has not identified any wider scope risks for 2023/24.

## Best Value

**26.** Auditors have a duty to be satisfied that bodies that fall within section 106 of the Local Government (Scotland) Act 1973 have made proper arrangements to secure Best Value. We will consider how the Joint Committee demonstrates that it is meeting its Best Value responsibilities and we will report our findings as part of our Annual Audit Report.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**27.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

**28.** We will provide:

- an Independent Auditor's Report to the Joint Committee and the Accounts Commission setting out our opinions on the annual accounts
- the Joint Committee and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit.

**29.** [Exhibit 3](#) outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024.

**30.** We plan to issue our Independent Auditor's Report and Annual Audit Report by the target date.

## Exhibit 3 2023/24 Audit outputs

Audit Output	Target date	Joint Committee Date
Annual Audit Plan	31 March 2024	To be circulated to members prior to 31 March 2024
Independent Auditor's Report	30 September 2024	09 September 2024
Annual Audit Report	30 September 2024	09 September 2024

Source: Audit Scotland

**31.** All Annual Audit Plans and the outputs detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).



## Timetable

**32.** To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 4](#) that has been discussed with management.

**33.** We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

### Exhibit 4

#### Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	10 June 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package	By 30 June 2024
Latest date for final clearance meeting with the Treasurer	19 August 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Report	By 21 August 2024
Agreement of audited and unsigned annual accounts	09 September 2024
Issue of Annual Audit Report to those charged with governance	09 September 2024
Signed Independent Auditor's Report	By 30 September 2024

Source: Audit Scotland

## Audit fee

**34.** In determining the audit fee, we have taken account of the risk exposure of the Joint Committee and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The audit fee for 2023/24 is £2,410 as set out in [Exhibit 5](#).

**Exhibit 5****Audit fees (including VAT)**

Fee component	Fees (£)
External Auditor Remuneration	14,660
Pooled costs	530
Sectoral Cap Adjustment	(12,780)
<b>2023/24 Audit fee</b>	<b>2,410</b>

Source: Audit Scotland

**35.** In setting the fee for 2023/24, we have assumed that the Joint Committee has effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

# Other matters

## Independence and objectivity

**36.** I am independent of the Joint Committee in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

**37.** Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**38.** The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. I am not aware of any such relationships pertaining to the audit of the Joint Committee.

## Audit Quality

**39.** Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

**40.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.
- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

**41.** To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of

Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

**42.** Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

**43.** Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

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# Appendix 1: Your audit team

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The audit team involved in the audit of the Joint Committee have significant experience in public sector audit.

Pauline Murray  
Senior Audit Manager  
[pmurray@audit-scotland.gov.uk](mailto:pmurray@audit-scotland.gov.uk)

Pauline has over 15 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies.

Donna Rigby  
Auditor  
[drigby@audit-scotland.gov.uk](mailto:drigby@audit-scotland.gov.uk)

Donna has 4 years of experience in delivering audits. Donna will complete the majority of the audit work, and work alongside the Senior Audit Manager to deliver the audit.

**44.** The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.



# Clyde Valley Learning and Development Joint Committee

## Annual Audit Plan 2023/24

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

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# Report

# 6

Report to:	<b>Clyde Valley Learning and Development Joint Committee</b>
Date:	<b>10 June 2024</b>
Report by:	<b>Treasurer to Clyde Valley Learning and Development Joint Committee</b>

Subject:	<b>Unaudited Annual Accounts 2023/2024</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ advise of the Clyde Valley Learning and Development Joint Committee final accounts position as at 31 March 2024

## 2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the unaudited Annual Accounts for 2023/2024 (Appendix 1) be noted; and
- (2) that it be noted that the Annual Accounts will be submitted to the external auditor by 30 June 2024.

## 3. Background

3.1. The unaudited Annual Accounts (Appendix 1) show the Income and Expenditure Account and Balance Sheet to 31 March 2024 for the Clyde Valley Learning and Development Joint Committee. These Accounts will be passed to Audit Scotland for external audit.

## 4. Employee Implications

4.1. None

## 5. Financial Implications

5.1. The Accounts show that the Joint Committee's total revenue expenditure amounted to £0.082 million in 2023/2024 and had income of £0.098 million. This resulted in a £0.016 million surplus.

5.2. The £0.016 million surplus will be transferred to reserves for use in future years. This takes the balance on reserves as at the end of 2023/2024 to £0.049 million.

## 6. Climate Change, Sustainability and Environmental Implications

6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **7. Other Implications**

- 7.1. The main risk associated with the Clyde Valley Learning and Development Joint Committee Revenue Budget is failure to manage the budget resulting in expenditure exceeding available funding. The risk has been assessed as low given the detailed budget management applied within the Joint Committee. The risk is managed through four weekly Budget Monitoring when any variance is analysed. In addition, the probable outturn exercise ensured early warning for corrective action to be taken where appropriate.

## **8. Equality Impact Assessment and Consultation Arrangements**

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function, or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

**Jackie Taylor**

**Treasurer to Clyde Valley Learning and Development Joint Committee**

9 May 2024

## **Previous References**

- ◆ None

## **List of Background Papers**

- ◆ Clyde Valley Learning and Development Joint Committee Annual Accounts 2023/2024

## **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:

Jackie Taylor, Treasurer

Ext: 4532 (Tel: 01698 454532)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

**CLYDE VALLEY LEARNING AND DEVELOPMENT  
JOINT COMMITTEE**

**ANNUAL ACCOUNTS  
2023/2024**

# ***CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE***

## **ANNUAL ACCOUNTS 2023/2024**

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## **Introduction by the Convener of Clyde Valley Learning and Development Joint Committee**

As the Clyde Valley Councils at last returned to some form of normality following the most challenging years of the Covid-19 pandemic, 2023-2024 was another productive year for the Clyde Valley Learning and Development Group (CVLDG). In fact, it would be reasonable to observe that many of the lessons learned from maintaining service delivery over that period have been adopted and retained across our Councils. As a result, the Clyde Valley Group's partnership approach continues to deliver the best learning and development programmes to meet our shared goals.

Looking back at some of the highlights of the past year, the Joint Committee was particularly encouraged to witness Orkney Islands Council, one of the Project's Participating Members, adopting the Promoting Positive Behaviour (PPB) model – one of our flagship programmes. Overcoming the logistics of establishing the programme on the islands was no small feat, but the way the Social Care Group achieved this through the support and collaboration of many different individuals from our Member Councils was a shining example of the success of our partnership.

Reports to the Joint Committee have highlighted that the Group is characterised by numerous examples of Group Members providing advice, guidance, and support both individually and collectively to each other. Once again, the enthusiastic attendance and participation in online Clyde Valley working groups and meetings by officers from all Member Councils demonstrates the value placed on the Project in sharing best practice. This is an achievement to be proud of and which I am confident will be present once again as we face the challenges of the coming year.

In last year's Annual Accounts, it was noted that the CVLDG was originally envisaged to last for a maximum of five years, yet 2023-2024 saw the completion of the Project's seventeenth year in existence. It is a tribute to everyone involved that this has been sustained through the continued support of our Member Councils.

To all the Elected Members on the Clyde Valley Learning and Development Joint Committee I would like to extend my thanks and appreciation for your continued support. Similarly, I would like to recognise the hard work and commitment of the officers who consistently deliver the Project's outputs and benefits year after year.

I believe we can continue to look forward optimistically to the coming year for the CVLDG and would like to take the opportunity to encourage all Joint Committee Members, and the officers from the Member Councils to continue to take an active role in ensuring the continued success of the Project.

**Councillor Lynsey Hamilton**  
**Convener**  
**Clyde Valley Learning and Development Joint Committee**

## **Management Commentary 2023/2024**

### **Introduction**

The Management Commentary of the Clyde Valley Learning and Development Joint (CVLDJC) Committee provides details of the environment in which the Joint Committee operates and on the Joint Committee's performance, both operationally and financially.

The following commentary relates to the 2023/2024 financial year. Whilst many services have returned to a more traditional model of delivery, Learning and Development across the Clyde Valley has continued to benefit from delivery through use of Information Technology (IT) and specifically with online learning models. Whilst every transaction and learning event is different, the legacy of this approach has resulted in improved skills, more sophisticated delivery and many examples of shared good practice and joint problem solving. Because of this, the work of the project, overseen by Clyde Valley Learning and Development Joint Committee, continues to maintain a strong presence and impact.

### **Objectives**

The overall objective of the project remains to establish and deliver multiple shared approaches to training, learning and development between the Clyde Valley Councils (South Lanarkshire, North Lanarkshire, Glasgow City, East Renfrewshire, and Inverclyde Councils) which will result in:

- ◆ Greater efficiency due to shared working rather than a Council-by-Council approach,
- ◆ Reduced duplication of effort,
- ◆ The identification, development and sharing of best practice,
- ◆ Setting, achieving and maintaining the highest standards of service delivery,
- ◆ Modernising service delivery by improving practice and making best use of information technology,
- ◆ A consistent approach to training, learning and development,
- ◆ Ensuring equality of opportunity for all Clyde Valley employees in accessing appropriate learning and development, and
- ◆ Developing centres of excellence from which to deliver models suitable for replication nationally.

### **Financial Statements**

The purpose of the financial statements is to demonstrate stewardship of the public monies which fund the work of the Committee.

The financial statements have been prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/2024, supported by International Financial Reporting Standards (IFRS) which ensures a set of statements is produced, each statement with a single clear objective.

The cumulative underspend at the end of the year will be held by the Committee for utilisation in future years. These monies are reflected as a General Fund Reserve on the Balance Sheet.



## Performance Review

The Clyde Valley Councils continue to monitor the benefits and outcomes they achieve through their involvement in the project on an ongoing basis. As the project's stability is maintained and the achievements are considered each year, the collaborative approach to learning and development continues to demonstrate added value to the Member Councils.

In the financial year 2023/2024, benefits have been realised through making cost savings and developing best practice in the following areas:

- ◆ Ongoing contracts achieved through joint procurement,
- ◆ E-Learning development, improvements, and content sharing,
- ◆ Individual Councils demonstrating new skills and techniques and sharing these with all Councils,
- ◆ Developing skills capacity through investment in new e-learning authoring skills (future-proofing content),
- ◆ Investigating the use of artificial intelligence (AI) in learning and development,
- ◆ Savings in delivery of Scottish Vocational Qualifications,
- ◆ Learning and training for Social Care,
- ◆ Maintaining the delivery and practice of Promoting Positive Behaviour (PPB),
- ◆ Reviewing the content and delivery of PPB to ensure it remains current and appropriate in all contexts,
- ◆ Building and maintaining internal capacity in delivering PPB,
- ◆ Establishing PPB in Orkney Islands Council, the first Council outside the original Clyde Valley Group, and
- ◆ Accredited Front Line Management training (CMI).

Although the established infrastructure, culture, and practice within the Clyde Valley Project continues to promote and facilitate opportunities for networking and sharing best practice, this remains a function of the individuals representing each Member Council. Once again, a significant number of key Council employees who had played a pivotal role in facilitating Clyde Valley activities have retired or moved on to new responsibilities. This includes Project staff, lead representatives from Member Councils and other stakeholders in specific projects. The challenge remains for Member Councils to replicate the individual and collective contributions made by previous employees to ensure the success and outcomes achieved to date is sustained.

The established infrastructure and networks within the Group have allowed collaborative work to continue through virtual meetings and learning events, shared content for front line and redeployed services and the delivery of online learning in unprecedented numbers across the Clyde Valley Group. Attendance at Clyde Valley meetings online using Teams remains high as this medium is now the recognised and preferred method. For the Group's more distantly located Members, this has allowed attendance at every meeting.

The project governance structure of a Steering Group guiding corporate initiatives and the Social Care Group managing the Health and Social Care agenda continues to work well in terms of providing governance and strategic direction. This approach continues to reflect the scope of influence over each dimension of the project as well as the resourcing implications of delivering the Project's programmes. In addition, the specific governance structure for the PPB programme functions effectively through three tiers of governance.

The membership categories and fee structure for membership were retained for 2023/2024. This approach provides a viable basis to contribute project running costs as well as providing a suitable fund to enable additional key Project support activities to be commissioned.

There are three categories of membership made available to Councils for the project, these include full, participating and procurement membership. For the year 2023/2024 the project had five full members, ten participating members and no procurement members. This was brought about by one of the full members changing its membership to a participating member. This leaves the Project with little room for manoeuvre moving forward as five full members is the stated minimum number.

The income of £0.075 million met the designated minimum level to support a contribution to running costs for South Lanarkshire Council as lead authority (this amount included the external audit fee) and left a residual sum of £0.014 million for Project funds.

### **Existing Programmes and Project Activity**

The primary focus has continued to be on consolidation of established Project work implemented by the Group. These reflect those activities which were initiated through the Clyde Valley Project, and which are now integrated into standard business practice for the Councils. These include e-learning, Promoting Positive Behaviour, Social Care training and accredited management and leadership training.

### **The e-Learning Group**

The CVLDG e-Learning Group is one of the longest established and most productive networks within the Clyde Valley Group. It meets regularly on a six-weekly cycle via Microsoft Teams. Since the pandemic and lockdown, the meetings have been hosted exclusively online and are now regularly attended by between 15 and 18 members. It is a good example of adapting to the requirements of lockdown and creating a sustainable and productive working environment.

At the start of 2023, a survey was conducted amongst all the members of the Group seeking views, and suggestions for the development agenda. The survey results provided many suggestions which were consistent with the Group's overall objectives and as a result the following was agreed:

- presentations from Group members focused on developing skills through demonstrating techniques, highlighting products, and exploring new concepts;
- investigating opportunities for a common approach to delivering mandatory training online; and
- seeking solutions to the widespread problem of engaging with hard-to-reach groups of employees and the digitally excluded.

To address the other topics identified, two short life sub-groups were established, led by volunteer Councils. Clackmannanshire Council took the lead on the Mandatory Training, and Renfrewshire Council led the investigation into Digital Exclusion. Other members of the e-Learning Group self-nominated to join one or other of the sub-groups.

Significant progress has been achieved by both sub-groups. The Mandatory Training sub-group has conducted surveys, examined ways of sharing course materials and updates, and

started work on producing a Guidance Framework for use by Councils to address standards, approvals, governance, accountability and monitoring.

The sub-group focusing on Hard to Reach Groups and Digital Exclusion have carried out a benchmarking exercise to establish the nature and complexity of this issue; compile information on approaches that have been tried or are currently in place to address the problem; identified the barriers of access and addressed these through sharing existing practice or developing innovative ideas. Further research has also been conducted on how other Councils, the private sector, central government and the third sector have addressed the topic and identified successes and best practice.

The sub-group will now produce a generic paper for internal use by the e-Learning Group members to state the business case and seek senior management support and commitment to addressing the problem and introducing some of the approaches that have been successful elsewhere.

The skills development activities provide opportunities to share the skills and knowledge that members of the Group possess. It is encouraging that as many as six different Council representatives have made presentations so far and that these sessions will continue over the next tranche of meetings.

### **The Social Care Group**

The CVLDG Social Care Group drives and delivers the Project's collaborative activities under the Social Work and Social Care agenda. As the originators of the flagship programme Promoting Positive Behaviour (PPB), the Social Care Group also assumes a crucial role in the programme's governance and management.

The PPB Programme has been used across the Clyde Valley Group for more than ten years with the first pilot programme running in June 2013. During the past year, the review of the programme commissioned by the PPB Strategic Governance Group was completed and the action plan to address the recommendations were addressed and implemented as required. The primary purpose of the review was to safeguard the future of the programme by ensuring it continues to move with the times while addressing the implications and impact of changes to Social Care policy as they arise. For this reason, it was agreed that the programme review would continue as a continuous and dynamic process whereby the PPB programme will be scrutinised in real time, to ensure a rapid response to strategic and policy changes as Councils introduce them.

Specific consideration was given to the impact of Trauma Informed Practice and the consultation document on the Promise (the Scottish Government strategy in response to the Independent Care Review, commissioned in 2016), as well as other methods and approaches being used in care settings alongside PPB (e.g. Stress and Distress, Positive Behaviour Support (PBS)).

Considering the above priorities, the core course materials have now been amended and reviewed by subject matter experts to ensure greater emphasis on legislation e.g. Adult Support and Protection, Adults with Incapacity, Regulation of Care and Health and Safety legislation references.

In the context of Children's Services, it was acknowledged that elements of PPB have always been trauma informed and also reflect the ethos of the Promise. For example, the

emphasis on relationship-based practice. Nonetheless as this thinking develops, the group will ensure that PPB continues to develop in parallel with both these strategies.

The review group concluded that if used correctly and for the right reasons, PPB safe holds are consistent with the ethos of the Promise (which advocates an aspiration for no restraint of children in any circumstances) Indeed evidence considered in the review indicates that the use of safe holds is so rare across the Clyde Valley Councils as a result of PPB's nurturing and de-escalation approach that PPB can provide the circumstances to achieve this objective.

## **Establishment and Implementation of PPB in Orkney Islands Council**

At the beginning of 2023 Orkney Islands Council (OIC), a Participating Member of the CVLDG, made some initial enquiries about the feasibility of introducing PPB to the Council across its Education, Children and Adult Care Services. This was formally authorised by the PPB Strategic Governance Group on 16th May 2023, subject to providing the following information and commitments.

Following due process and under guidance from the Social Care Group, OIC established a local governance group with membership from senior managers and stakeholders from participating services, as well as a plan to run a pilot implementation programme to cover initial roll out in each service area and thereafter the roll out of the programme for all services.

During the summer months, trainers from the Clyde Valley Councils travelled to Orkney to deliver the initial training for OIC. A full group of 16 delegates attended the training including two members of staff who had been nominated to be part of OIC's internal PPB training team. This approach to capacity building is a fundamental principle of the PPB delivery model and allows each Council to be self-sufficient in delivering each Council's PPB training.

A similar exercise was conducted in Adult Services where the training was delivered for a group of 16 Adult Services Day Care staff. Once again this included two delegates who had been nominated to be future PPB trainers.

This model of establishing the programme in a new Council setting through skills development and training the trainer follows the prescribed route developed by the CVLDG, which builds capacity and sustainability for the organisation adopting PPB.

## **Financial Performance**

The Comprehensive Income and Expenditure Statement and its accompanying notes and statements summarise the costs and sources of funding in carrying out the Joint Committee's activities.

For 2023/2024, the Revenue Expenditure results for the Committee are shown on page 15. This shows a net surplus position of £0.016m on the Comprehensive Income and Expenditure Statement, representing Member contributions not utilised for project work in-year. This net surplus will be added to the accumulated reserves balance brought forward from 2022/2023.

Support expenses of £0.059m were paid to South Lanarkshire Council. The Project also incurred expenditure on Training Costs incurred on behalf of Member Councils (£0.021m).

This is an increase of £0.001m compared to 2022/2023. The training costs relate to accredited management training which is provided to employees across Member Councils by the Chartered Management Institute, and annual City and Guilds subscriptions. These costs are incurred by Clyde Valley and recharged to individual Member Councils at the end of the financial year. Costs associated with other streams of Clyde Valley activity are incurred directly by individual authorities. The audit fee for 2023/2024 was £0.002m.

The Committee's income is mainly made up of contributions from Member Councils (£0.075m in 2023/2024), with the remaining amount representing recharged expenditure on training activities. There is a General Fund Balance comprising accumulated underspends since the inception of the Project in 2007/2008. The surplus of £0.016m for 2023/2024 will be added to this General Fund balance and the remaining monies will be used for future progress on the project. This reflects the practical arrangement that exists between the Joint Committee and South Lanarkshire Council where the Council's Loans Fund lends or borrows according to the required cash flow and activities of the Committee.

The Statement of Accounting Policies has been included which details the policies implemented when compiling and presenting the Comprehensive Income and Expenditure Account, Balance Sheet and related statements. The accounting policies are those recommended by the Code of Practice on Local Authority Accounting in the United Kingdom, as supported by the International Financial Reporting Standards.

The Statement of Responsibilities advises that the Executive Director of Finance and Corporate Resources for South Lanarkshire Council is the designated Treasurer to the Committee and is responsible for the proper administration of the Committee's financial affairs. Full details of the Treasurer's responsibilities are included in the statement.

## **Outlook**

Maintaining membership and commitment to the Clyde Valley Learning and Development is an ongoing challenge, particularly with the pressure on diminishing resources for Member Councils.

With Renfrewshire Council changing their membership category from Full Membership to Participating Membership the number of full member Councils represented on the Joint Committee during this year dropped to five (East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire Councils) which is the minimum number required for the Joint Committee to exist as a going concern (paragraph 12.2 of the Minute of Agreement).

Despite this, the future of the Group remains positive due to the continued success and positive outcomes arising from existing programmes and developments.

Working remotely and meeting online, the Clyde Valley Councils have continued to demonstrate great resilience and an appetite for collaboration that bodes well for the future. Attendances at online meetings and development groups during the past year was one again consistently high and the workload on project activities is shared out well across member Councils.

Priorities will remain the delivery of online learning to all Councils and ensuring that the infrastructure is in place to support this effectively. Plans are in place to maintain continuity

at the end of the current procurement contract for this service ensuring the benefits realised to date from our shared approach continues.

Existing project work will continue to be managed prudently and as the changes precipitated by the PPB review come to fruition, the programme will remain one of the Joint Committee's flagship programmes.

The Joint Committee will continue to seek out opportunities to deliver innovation in learning and development through collaborative working and maintain the continuity and quality of our online products.

The membership funding structure will continue to be monitored and evaluated in terms of achieving best value for the Member Councils. Further projects will be identified to maximise the benefits achieved from the Project fund. For this to happen the goodwill, time and resources allocated to the work by Members remains central to the success of the Project.

**Jackie Taylor**

**Treasurer – Clyde Valley Learning and Development Joint Committee**

**Councillor Lynsey Hamilton**

**Convener – Clyde Valley Learning and Development Joint Committee**



## **Annual Governance Statement**

The Joint Committee is responsible for putting in place proper arrangements for the governance of its activities in order to facilitate the effective operation of its functions. This includes ensuring that there are appropriate arrangements in place for the management of risk and that appropriate systems of internal control are in place.

While the Joint Committee's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Joint Committee's governance framework and meets legislative requirements to include the Annual Governance Statement within the Annual Accounts. A self-assessment of compliance with CIPFA's FM Code was carried out previously. The principles are incorporated into the Annual Governance Statement.

### **Scope of Responsibility**

In delivering its aims and objectives, the Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Joint Committee's Elected Members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

### **Governance Framework**

The Joint Committee operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised.

The main features of our governance arrangements are:-

- All Full Member Councils continue to be represented on the Joint Committee.
- The scheme of delegation, terms of reference, financial regulations and stakeholder roles and responsibilities defined in 2007/2008 remain in place and have been reviewed for relevance and to determine if they are still appropriate. The standing orders were most recently updated and approved in 2023.
- Meetings of the Joint Committee are held three times a year chaired by the Convener of the Joint Committee. For 2023/2024, this was Councillor Lynsey Hamilton (South Lanarkshire).
- Scheme of Delegation allows for Clyde Valley Project Steering Group to manage, direct and prioritise the work programme.
- The previous Minute of Agreement approved by each of the participating Councils, reflecting the changes in membership and fee structure for 2019/2020 onwards still stands.
- Effective risk management arrangements are embedded within the Member Councils.

The system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management and supervision and a system of delegation and accountability.

These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council and are subject to the relevant controls in place which are reviewed by the Internal/External Audit through a programme of audit work. The overall audit opinion for the Joint Committee is informed by the assurances obtained from systems audits carried out by Internal Audit on the Council's shared systems.

The system includes:-

- Centralised invoicing and re-charging administered through South Lanarkshire Council.
- Financial Management arrangements through South Lanarkshire Council's FMS Ledger system supported by Financial Regulations.
- Risks are identified and managed by the Project Manager on an ongoing basis.
- Preparation of financial reports that compare actual expenditure and income against budgets.
- Employees adhere to the range of policies including the Counter Fraud, Bribery and Corruption Policy Statement and Strategy, Fraud Response Plan, Whistleblowing for Third Parties and Confidential Reporting procedures operated by South Lanarkshire Council. These continue to be updated to reflect best practice and support a culture of ethical behaviour amongst employees and Councillors.

### **Statement on the Role of the Chief Financial Officer**

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Joint Committee's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

### **CIPFA FM Code**

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The principles of the FM Code were reviewed as part of the Joint Committee's internal governance regime. In 2020/2021, a self-assessment was carried out during the year which identified that the Joint Committee, where appropriate, had fully embedded all but one of the principles of the Code in its normal business by the end of that year.

It was acknowledged that the principle to ensure there is a statement regarding the Joint Committee's adequacy of reserves in the budget strategy paper, had not been fully embedded. In February 2024, the 2024/2025 Membership and Funding paper was presented to the Joint Committee. Whilst the paper did not include a formal statement, the paper assessed the adequacy of the funding for the coming year (2024/2025) and



determined that the funding in-year was sufficient to operate the Project as a going concern, with reserves available to help with other Project Work.

### **Continuous Improvement**

As the work of the Clyde Valley Learning and Development Joint Committee develops, I am aware of our governance duties and will continue my commitment to transparency and openness in our governance arrangements. No issues have been identified during 2023/2024 and I will continue to review these as appropriate during 2024/2025.

### **Assurance**

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

It is my view that in the seventeenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2023/2024), reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

**Jackie Taylor**

**Treasurer - Clyde Valley Learning and Development Joint Committee**

**Councillor Lynsey Hamilton**

**Convener - Clyde Valley Learning and Development Joint Committee**

## Movement in Reserves Statement

The Movement in Reserves Statement shows the movement in the year on the different reserves held by the Joint Committee, analysed into useable reserves and other reserves. This gives a summary of the changes that have taken place in the funding section of the Balance Sheet over the financial year.

<b>2023/2024</b>	General Fund Balance	<b>Total Usable Reserves</b>	Total Unusable Reserves	<b>Total Reserves</b>
	£000	£000	£000	£000
<b>Balance at 31 March 2023</b>	<b>33</b>	<b>33</b>	<b>-</b>	<b>33</b>
<b>Movement in Reserves during 2023/2024</b>				
Surplus on the provision of services	16	16	-	16
Other comprehensive income and expenditure	-	-	-	-
<b>Total comprehensive income and expenditure</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
<b>Increase / (Decrease) in 2023/2024</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>
<b>Balance as at 31 March 2024</b>	<b>49</b>	<b>49</b>	<b>-</b>	<b>49</b>

<b>2022/2023</b>	General Fund Balance	<b>Total Usable Reserves</b>	Total Unusable Reserves	<b>Total Reserves</b>
	£000	£000	£000	£000
<b>Balance at 31 March 2022</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>
<b>Movement in Reserves during 2022/2023</b>				
Surplus on the provision of services	17	17	-	17
Other comprehensive income and expenditure	-	-	-	-
<b>Total comprehensive income and expenditure</b>	<b>17</b>	<b>17</b>	<b>-</b>	<b>17</b>
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
<b>Increase / (Decrease) in 2022/2023</b>	<b>17</b>	<b>17</b>	<b>-</b>	<b>17</b>
<b>Balance as at 31 March 2023</b>	<b>33</b>	<b>33</b>		<b>33</b>

## Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2024

The Comprehensive Income and Expenditure Statement gives a summary of resources generated and consumed by the Joint Committee in the year.

2022/2023		2023/2024	
£000		£000	Notes
59	Support Expenses paid to South Lanarkshire Council	59	
20	Training Costs for Member Councils	21	
0	Project Work	0	
2	Payments to Other Bodies	2	1
<hr/> 81	Total Expenditure	<hr/> 82	
(98)	Income	(98)	
<hr/> (17)	(Surplus) / Deficit on Provision of Service	<hr/> (16)	
<hr/> (17)	Total Comprehensive Income and Expenditure	<hr/> (16)	

## Balance Sheet as at 31 March 2024

The Balance Sheet summarises the assets and liabilities of the Joint Committee at the Balance Sheet date.

31 March 2023 £000		31 March 2024 £000	Notes
	<b>Current Assets</b>		
0	Debtors	0	
69	Short Term Investments	91	2
<u>69</u>	<b>Total Current Assets</b>	<u>91</u>	
	<b>Current Liabilities</b>		
(36)	Creditors	(42)	3
<u>33</u>	<b>Net Current Assets</b>	<u>49</u>	
	<b>Represented By:</b>		
33	General Fund Balance	49	
<u>33</u>		<u>49</u>	

The notes on pages 17-19 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 10 June 2024, and are signed on behalf of the Board by:

**Jackie Taylor**  
**Treasurer – Clyde Valley Learning and Development Joint Committee**

## Cash Flow Statement For the year ended 31 March 2024

The Cash Flow Statement shows the changes in cash and cash equivalents held by the Clyde Valley Learning and Development Joint Committee during the reporting year. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating and investing activities.

2022/2023 £000		2023/2024 £000
(17)	Net (surplus) on the provision of services	(16)
0	Adjust net surplus or deficit on the provision of services for non-cash movements	0
(17)	Net cash flows from Operating Activities	(16)
17	Investing Activities (note below)	22
0	Net increase or decrease in cash and cash equivalents	6
0	Cash and cash equivalents at the beginning of the reporting year	0
<b>0</b>	<b>Cash and cash equivalents at the end of the reporting year</b>	<b>6</b>

### Cash Flow Statement Note - Non Cash Movements

2022/2023 £000	Description	2023/2024 £000
0	Movement in Debtors	0
0	Movement in Creditors	(6)
<b>0</b>		<b>(6)</b>

### Cash Flow Statement Note – Investing Activities

2022/2023 £000		2023/2024 £000
17	Purchase or (Sale) of short-term and long-term investments	22
<b>17</b>	<b>Net cash flows generated from/(used in) investing activities</b>	<b>22</b>

## Notes to the Accounts

### 1 Auditors' Remuneration

The auditors' remuneration is included in the Payments to Other Bodies' expenditure.

	2023/2024 £000	2022/2023 £000
Auditors' Remuneration:		
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditors	2	2
	<u>2</u>	<u>2</u>

In 2023/2024, Clyde Valley Learning and Development Joint Committee has incurred fees of £2,410 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2022/2023 was £2,270. Fees payable in respect of other services provided by the appointed auditor were £nil. (2022/2023: £nil)

### 2 Financial Instruments

The following category of financial instrument is carried in the balance sheet:

	31 March 2024 £000	31 March 2024 £000	31 March 2024 £000	31 March 2023 £000	31 March 2023 £000	31 March 2023 £000
<b>Investments</b>	Long Term	Current	Total	Long Term	Current	Total
Loans and Receivables	0	91	91	0	69	69
<b>Total Investments</b>	<b>0</b>	<b>91</b>	<b>91</b>	<b>0</b>	<b>69</b>	<b>69</b>

### 3 Creditors

The Creditors figure is analysed as follows:

	2023/2024 £000	2022/2023 £000
Audit fee	2	2
Training Invoices	3	0
Prepaid Contributions from Local Authorities	37	34
	<u>42</u>	<u>36</u>

#### 4 Related Parties

The Clyde Valley Learning and Development Joint Committee is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Joint Committee. Disclosure of these transactions allows readers to assess the extent to which the Joint Committee might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Committee.

All transactions with Councils were entered into under the terms of the Joint Committee and, where appropriate, reported through the Joint Committee. During the year the Joint Committee transacted with the following Councils:

<b>Local Authorities</b>	<b>Receipts 2023/2024 £000</b>	<b>Payments 2023/2024 £000</b>	<b>Receipts 2022/2023 £000</b>	<b>Payments 2022/2023 £000</b>
South Lanarkshire	13	59	13	59
North Lanarkshire	11	0	12	0
Glasgow City	12	0	12	0
East Renfrewshire	7	0	7	0
Inverclyde	6	0	6	0
<b>Total</b>	<b>49</b>	<b>59</b>	<b>50</b>	<b>59</b>

Note 4 has been restated to remove Receipts from Renfrewshire Council, on the basis that have changed their membership status from Full Member to Participating Member.

At the year end the Joint Committee held Short Term Investments and creditor balances with the Local Authorities detailed below:

<b>Local Authorities</b>	<b>Short Term Investment Balances 2023/2024 £000</b>	<b>Creditors Balances 2023/2024 £000</b>	<b>Short Term Investment Balances 2022/2023 £000</b>	<b>Creditors Balances 2022/2023 £000</b>
South Lanarkshire	91	50	69	34
North Lanarkshire	0	10	0	10
<b>Total</b>	<b>91</b>	<b>60</b>	<b>69</b>	<b>44</b>

#### 5 Financing and Management of Liquid Resources

Liquid Resources are held by South Lanarkshire Council as lead authority and are available to Clyde Valley Learning and Development Joint Committee as required.

## **6 Remuneration Report**

The Local Authority Accounts (Scotland) Amendment Regulations 2014 require local authorities in Scotland to prepare a Remuneration Report as part of the Financial Statements.

In accordance with the Regulations, and the relevant definition of individuals that are to be disclosed in this report, Clyde Valley Learning and Development Joint Committee has no employees that require to be disclosed.

Clyde Valley Learning and Development Joint Committee makes no payment of salary, allowances or pension contributions to any of the Councillors who are appointed as Members of the Joint Committee.

## **7 Date of Signing of the Accounts**

The unaudited accounts were authorised for issue on 10 June 2024 by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

## **8 Post Balance Sheet Events**

No events occurred between 1 April 2024 and 10 June 2024 that would have an impact on the 2023/2024 financial statements. The later date is the date on which the audited accounts were authorised for issue by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

## **9 Going Concern**

The accounts have been prepared on the going concern basis on the basis that funding from Local Authorities has been received for 2024/2025.



## Statement of Accounting Policies

### (a) General

The general policies adopted in compiling and presenting the financial statements are those required by the Local Authority Accounts (Scotland) Regulations 2014, section 12 of the Local Government in Scotland Act 2003, requires they be prepared in accordance with proper accounting practices. These practices primarily comprise Code of Practice on Local Authority in the United Kingdom 2023/2024, issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC), supported by International Financial Reporting Standards (IFRS). There are no significant departures from those recommendations.

The accounts have been prepared under the historic cost convention and accounting policies have been applied consistently.

### (b) Accruals basis

The Comprehensive Income and Expenditure Statement is compiled on an accruals basis. Income and expenditure activities are accounted for in the year which they take place, not simply when payments are made or received. Where services have been provided but the income not received by end 31 March 2024 or services have been received but not paid for by end 31 March 2024, then the income and expenditure account has been amended to reflect the outstanding amounts and a debtor or creditor for the relevant amount is recorded in the balance sheet.

### (c) Debtors and Creditors

All specific and material sums payable to and paid by the Clyde Valley Learning and Development Joint Committee have been brought into account.

### (d) Allocation of Support Expenses

The allocation of Support Expenses is the cost of those South Lanarkshire employees who provide a direct service to the Clyde Valley Learning and Development Joint Committee. The individual support department is Personnel Services where employees are directly involved in the operations of the Clyde Valley Learning and Development Joint Committee. The recharge is made on a consistent basis.

### (e) Borrowing Facilities

The Clyde Valley Learning and Development Joint Committee is a separate legal entity and has South Lanarkshire Council as its lead authority. The loans' fund of South Lanarkshire Council acts as banker to the Joint Committee and consequently lends or borrows according to the required cash flow and activities of the Joint Committee.

### (f) Financial Instruments

For investments due within 12 months, prevailing benchmark rates have been used to provide the fair value. Where an instrument has a maturity of less than 12 months the fair value is taken to be the principal outstanding. Creditors due within 12 months are not classed as a financial instrument.

**(g) Reserve – General Fund Balance**

The Joint Committee Members agreed that any surplus on the Income and Expenditure Account at the end of the financial year will be carried forward and held in a General Fund Reserve for use on Clyde Valley projects in future financial years. The value of the funding being carried forward will be reviewed on an annual basis.

## **Statement of Responsibilities for the Annual Accounts**

### **The Clyde Valley Learning and Development Joint Committee's responsibilities:**

The Clyde Valley Learning and Development Joint Committee is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. For the Joint Committee, that officer is the Executive Director of Finance and Corporate Resources designated as Treasurer of the Joint Committee;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

I confirm that these accounts were approved for signature by the Joint Committee at its meeting on 10 June 2024.

Signed on behalf of Clyde Valley Learning and Development Joint Committee

### **Convenor – Clyde Valley Learning and Development Joint Committee**

#### **The Treasurer's responsibilities:**

The Treasurer is responsible for the preparation of the Clyde Valley Learning and Development Joint Committee's Annual Accounts in accordance with proper practices set out in the CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom* (the Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the local authority Code.

The Treasurer has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Annual Accounts give a true and fair view of the financial position of the Joint Committee at 31 March 2024 and its income and expenditure for the year ended 31 March 2024.

**Jackie Taylor**

**Treasurer – Clyde Valley Learning and Development Joint Committee**

## **Audit Arrangements**

Under arrangements approved by the Commission for Local Authority Accounts in Scotland ("The Accounts Commission"), the auditor with overall responsibility for the audit of the accounts of the Clyde Valley Learning and Development Project – Joint Committee for the year ended 31 March 2024 is:

Audit Scotland  
4<sup>th</sup> Floor,  
102 West Port  
Edinburgh  
EH3 9DN

## **Glossary of Terms**

Much of the terminology used in this Report is intended to be self-explanatory, however, the following additional definition and interpretation of terms used may be helpful:

### **1. Borrowing Facilities and Temporary Interest on Revenue Balances**

The loans fund of South Lanarkshire Council lends or borrows according to the cash flow of the Clyde Valley Learning and Development Joint Committee. This temporary interest credited / debited to the Clyde Valley Learning and Development Joint Committee's Income and Expenditure Account reflects the interest earned or charged to the Committee for funds lent to or borrowed from the loans fund of South Lanarkshire Council.

## **Clyde Valley Learning and Development Joint Committee Members (2023/2024)**

### **Council**

East Renfrewshire Council  
Glasgow City Council  
Inverclyde Council  
North Lanarkshire Council

South Lanarkshire Council

### **Member**

Councillor Andrew Anderson  
Councillor Anne McTaggart  
Councillor Francesca Brennan (Vice Convener)  
Councillor Michael McBride (effective from 28 March 2024)  
(Previously Councillor Angela Campbell)  
Councillor Lynsey Hamilton (Convener)  
Councillor Susan Kerr (Temporary)

# Report

Report to: **Clyde Valley Learning and Development Joint Committee**  
 Date of Meeting: **10 June 2024**  
 Report by: **Clerk to the Clyde Valley Learning and Development Joint Committee**

Subject: **Change in Membership of the Joint Committee**

## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of a change to the membership of the Clyde Valley Learning and Development Joint Committee

## 2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that it be noted that Councillor Michael McBride has replaced Councillor Angela Campbell as the North Lanarkshire Council member of the Clyde Valley Learning and Development Joint Committee.

## 3. Background

3.1. At the meeting of North Lanarkshire Council held on 28 March 2024, it was agreed that Councillor Michael McBride would replace Councillor Angela Campbell as a member of the Clyde Valley Learning and Development Joint Committee. This change was effective immediately.

## 4. Employee Implications

4.1. None.

## 5. Financial Implications

5.1. None.

## 6. Climate Change, Sustainability and Environmental Implications

6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## 7. Other Implications

7.1. There are no implications for risk in terms of the information contained within this report.

## 8. Equality Impact Assessment and Consultation Arrangements

8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

**Jackie Taylor**  
**Clerk to the Clyde Valley Learning and Development Joint Committee**

16 May 2024

**Previous References**

- ◆ 26 June 2023

**List of Background Papers**

- ◆ Report to meeting of North Lanarkshire Council held on 28 March 2024

**Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Stuart McLeod, Administration Officer

Ext: 4815 (Tel: 01698 454 815 / 07385 370 117)

E-mail: [stuart.mcleod@southlanarkshire.gov.uk](mailto:stuart.mcleod@southlanarkshire.gov.uk)