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## News release on behalf of the Accounts Commission

Embargoed until 00:01 hours, 1 July 2026

# Collective leadership needed to tackle significant audit delays at Clackmannanshire Council

**Significant ongoing delays in signing off Clackmannanshire Council's audited annual accounts mean its leaders are making major decisions about the future without fully understanding its financial position.**

For the last five years, unaudited accounts have not been presented to the council on time, and the delays have been worsening. This means the council is making significant choices, including setting budgets and agreeing council tax levels, without the most up to date financial information. This is critical, especially at a time when all councils must make significant savings, with the cost of delivering services rising faster than available funding.

Despite the Accounts Commission and senior officers at Audit Scotland repeatedly raising concerns over the past 18 months, the council's 2023/24 audited accounts were not signed off until nearly two years after the statutory deadline. As things stand, the accounts for 2024/25 and 2025/26 will also be delayed without significant, collective action by the council's senior leaders, the external auditors and collaboration between them.

In its latest report, the Accounts Commission is urging the council to explore, at pace, alternative ways of working to support recovery of audit timescales, whilst maintaining quality and accuracy.

### **Jo Armstrong, Chair of the Accounts Commission said:**

'An absence of up-to-date audited financial information is a significant risk and concern as the council makes decisions about how local money is spent.

'Now the focus must be on the future - strong partnership working with auditors along with collective leadership from officers and councillors are critical to prioritise meeting statutory timescales. Strengthened political oversight of the audit process going forward is vital.'

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### **Notes to Editor:**

**1.** A successful audit requires a partnership approach between the auditor and the audited body. Statutory dates for accounts are: 30 June for presentation of unaudited accounts (following the end of the financial year) and 30 September for audited accounts.

**2.** External auditors, appointed by the Accounts Commission, must follow [our Code of Audit Practice](#). Auditors must also comply with financial

regulations and are regularly assessed on quality. Audit Scotland has an independent Audit Quality and Appointments (AQA) team who manage the contracts and oversee performance of each appointed auditor.

**3.** In February 2026, the Accounts Commission published a [Response Framework](#) in which it clarified the action it can take when it has concerns about the finances of a local government body (as outlined in the Local Government (Scotland) Act). The framework aims to support improvement.

**4.** All reports by the Accounts Commission and Auditor General published since 2000 are available at [www.audit.scot](http://www.audit.scot)

- The Accounts Commission is the public spending watchdog for local government. It holds councils and various joint boards and committees in Scotland to account and help them improve. It operates impartially and independently of councils and of the Scottish Government, and meets and reports in public.
- Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.

**ENDS**