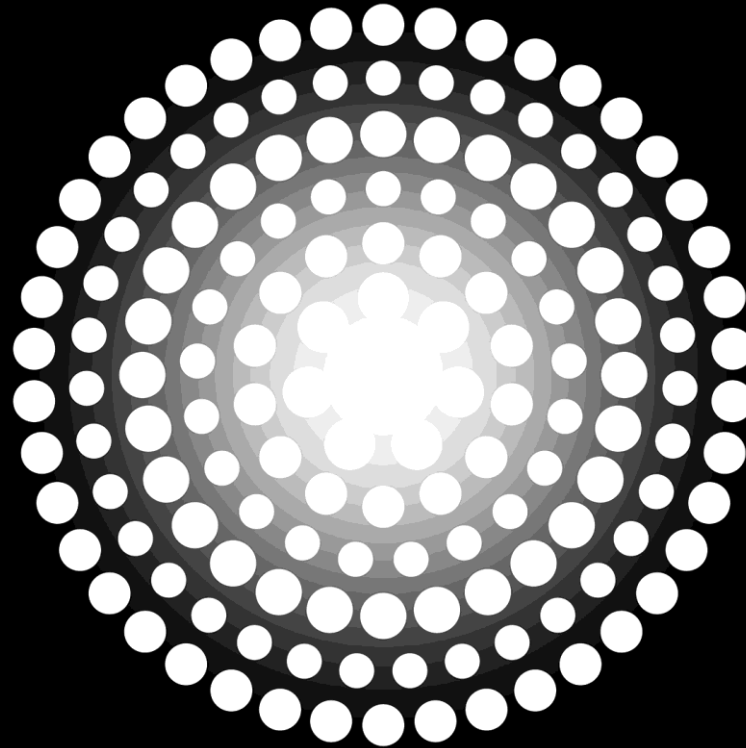




Clackmannanshire Council – Best Value Thematic Work 2023/24

Management Update Report – Workforce Innovation
Issued on 14 April 2026 for the meeting on 23 April 2026

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1.1 Scope of the Report

The 2023 Local Government Overview (LGO) notes that councils have never faced such a challenging situation. Service demands have increased after the Covid-19 pandemic and funding is forecast to reduce in real terms. Workforce pressures including recruitment in a competitive labour market, employee retention and high sickness absence levels are putting councils under continued pressure.

This report sets out how the Council is responding to current workforce challenges through building capacity, increasing productivity and innovation.

[The Accounts Commission's Strategy \(2021-26\)](#) sets out its priorities to focus on inequalities, funding, communities and recovery. The Code of Audit Practice sets out the Best Value work required to report on these priorities.

Code of Audit Practice 2021 Best Value reporting requirements

Best Value reporting – extract from the Code

The Accounts Commission's approach to Best Value involves reporting on individual local government bodies and thematically across the local government sector through performance reports:

- As part of their integrated wider-scope annual audit work appointed auditors use a risk-based approach to assess and report whether the audited body has made proper arrangements for securing Best Value and is complying with its community planning duties, including reporting progress against previous Best Value findings and recommendations.
- The Accounts Commission also requires the Controller of Audit to report to the Accounts Commission on each Council or Integration Joint Board (IJB) at least once over the five-year audit appointment on the body's performance on its Best Value duty. This enables the Accounts Commission to make findings for improvement where appropriate.
- The Accounts Commission reports nationally on thematic aspects of local government bodies' approaches to, and performance in, meeting their Best Value and community planning duties. Local government appointed auditors report locally on any such Best Value thematic work prescribed by the Accounts Commission.

1.2 Scope of the Report (continued)

This report covers the thematic aspect of the Best Value audit requirements. Auditors are required to report on Best Value themes prescribed by the Commission. We are required to report on workforce innovation and how councils are responding to workforce challenges. This report covers the arrangements in place during 2023/24 while updating for key developments to April 2025. From this date significant updates have been considered for inclusion however the report does not contain all activity the Council have undertaken in the intervening period.

In carrying out the work auditors have considered the following questions:

- How effectively are the Council's workforce plans integrated with its strategic plans and priorities?
- How effectively has digital technology been used to support workforce productivity and improve service quality and outcomes?
- How effectively is the Council using hybrid and remote working and other innovative working practice such as a four-day week to achieve service and staff benefits?
- What innovative practice is the Council using to develop its future workforce capacity and skills needs and manage staff reductions in line with its priorities?
- What progress has the Council made with sharing roles or functions across its services and/or with other councils and partners?
- How effectively is the Council measuring the impact of its workforce planning approach?

An improvement action plan is included at Appendix 1 of this report. This sets out audit recommendations in key areas, and the Council's planned response including responsible officers and dates for implementation.

2 Key Messages

1. Clackmannanshire Council (The Council) has in place a framework for integrating workforce plans with strategic priorities, featuring alignment, a strategic plan, and established governance and risk oversight. An interim workforce strategy was in place as at 31 March 2024. However, the interim workforce strategy expired 31 March 2025 and a comprehensive workforce strategy needs to be developed. This was initially delayed due to capacity issues now the Council plans to do this alongside its next budget cycle (2027/28) and target operating model.
2. The Council is making progress and has clear plans to use digital tools to help its staff work better and improve services for everyone. It should consider enhancing its benefits realisation to include tracking of all digital initiatives.
3. The Council demonstrates a proactive approach to flexible working by engaging with external experts and conducting internal reviews.
4. The Council has previously leveraged data and external expertise, notably through Trueman Change, to inform its interim workforce planning and development. Further reviews and implementation of actions have been delayed by capacity constraints.
5. The Council's Values Based Leadership programme has a focus on developing a shared purpose and empowering leaders to work collaboratively.
6. The use of survey data by the Council to inform the workforce strategy demonstrates a commitment to using data to drive decision-making.
7. The Council is sector leading in innovation with its Transformation Through Collaboration project with Falkirk and Stirling Councils to increase capacity, resilience, expertise, skillsets and to support financial sustainability.

3.1 Workforce Strategy and Priorities

The Council has in place a framework for integrating workforce plans with strategic priorities, featuring alignment, a strategic plan, and established governance and risk oversight. An interim workforce strategy was in place as at 31 March 2024. However, the interim workforce strategy expired 31 March 2025 and a comprehensive workforce strategy needs to be developed. This was initially delayed due to capacity issues now the Council plans to do this alongside its next budget cycle and target operating model.

Workforce planning involves identifying and addressing future capacity and skills gaps at both operational and leadership levels. It requires strategic thinking, comprehensive workforce data and ongoing consultation and engagement with staff and trade unions.

A Council focused on achieving Best Value will have a workforce strategy that sets out expectations on how the local authority's staff will deliver its vision, priorities and values.

To be effective, workforce planning must be integrated across the organisation. Workforce strategies need to support the Council in achieving its strategic priorities. They must support other key plans including financial, asset, digital and transformation planning. They need to be under-pinned with detailed workforce plans within services.

Workforce Plans:

The Council has established a multi-layered framework to integrate its workforce planning with strategic objectives. Directorates align their workforce plans with Council priorities, guided by the Business Plan Guidance (Feb 2021). This is underpinned by the Interim Workforce Strategy 2023-25, which explicitly links workforce development to the Council's Organisational Redesign Framework (Oct 2019) principles ('Creating Conditions, Developing Team, Releasing Potential'). Progress is monitored by an Implementation Group and scrutinised through 6-monthly updates to the Audit & Scrutiny Committee. Workforce culture is also a key risk category in the Corporate Risk Management Strategy.

An interim workforce strategy was in place as at 31 March 2024. However, the interim workforce strategy expired 31 March 2025 and a comprehensive workforce strategy needs to be developed. The development of the strategy and the effective implementation of these integrated plans was consciously delayed until the finalisation of the Council's Target Operating Model, which was reported to Council in February 2026. Initiatives like the Trueman Change recruitment review and the Skills Matrix project are outstanding and behind original timescales due to operational pressures and lack of capacity within HR. The Council plans to develop the new workforce strategy alongside its next budget cycle (2027/28) and target operating model as disclosed in the February 2026 Council report [Recommendation 1].

4.1 Digital Technology and the Workforce

The Council is making progress and has clear plans to use digital tools to help its staff work better and improve services for everyone. It should consider enhancing its benefits realisation to include tracking of all digital initiatives.

The LGO notes that digital technology will make councils' future workforces look and work quite differently. In order to achieve the change required, councils need to make good use of digital technology and use the workforce in flexible ways.

Digital technology has a strong bearing on a council's workforce needs. It can be used to re-shape jobs to increase productivity and reduce back-office functions while improving service quality. Technology solutions include online services, customer relationship management systems, mobile digital devices and more recently, artificial intelligence (AI) applications.

Councils need to be innovative in their use of technology and build on new working practices that emerged during the pandemic. In doing so, they must also consider service quality and the needs of people experiencing digital exclusion.

Digital Technology

The Council has strategically adopted digital technology as a core enabler to enhance its workforce's productivity and improve service delivery, as part of its "Be the Future" transformation agenda:

1. Strategic Workforce Digitalization:

- The Council's Digital and Data Transformation programme is identified as a key enabler for operational efficiencies and customer experience improvements. Its Roadmap for 2023/24 included explicit themes such as "Working Smarter" and "Colleague Journey" demonstrating a direct focus on internal workforce digital transformation.
- The Interim Workforce Strategy 2023-25 and future Strategic Workforce Plan are designed to embrace cross-service collaboration and innovation, flexible and hybrid working, and digital transformation, to upskill and engage the Council's workforce, and better support staff. The interim workforce strategy remains in place with a substantive strategy to be developed [Recommendation 1].

4.2 Digital Technology and the Workforce (continued)

2. Improved Service Quality and Outcomes through Digital Workforce Enablement:

Customer Service Hub: This project, with its initial launch in January 2024, aimed to streamline communications channels and improve efficiency in handling resident inquiries (e.g., Freedom of Information (FOI), complaints). By centralizing call logging, workflow, and case management, the system should directly enable staff to manage queries more efficiently, leading to improved customer experience and service accessibility. As the processes have been introduced recently, it is too early for the Council to demonstrate an improvement in reported KPIs. [Recommendation 2]

3. Workforce Productivity Examples:

- **Microsoft 365 Migration:** Over 600 Council users migrated to Outlook email and calendar, a project involving significant work in terms of planning, roll out and training. Positive feedback indicates improved digital tools for daily staff operations.
- **Digital Learning Strategy Initiatives (within Education Services):**
 - **1:1 Device Rollout:** A 10-year program (launched 2021/22) is providing individual devices to pupils, requiring educators to utilise and integrate digital platforms like Google Classroom for teaching, resource sharing, and task management, thus enhancing teacher productivity in a digitally-enabled learning environment. The strategy emphasizes that all staff should have the skills, confidence and knowledge to deploy digital technologies effectively.
 - **Digital Trip/Excursion Approval System:** A new digital system replaced a paper-based process for trip approvals, which went live in October 2024. This aims for a more robust process and to minimise any human error, directly improving administrative efficiency for staff involved in educational planning.
 - **AI Lesson Planning Tool:** Launched in May 2024, this AI tool was used over 6,000 times by October 2024, directly increasing productivity for educators in lesson preparation.

To enhance the effectiveness of digital technology and fully realize its benefits for workforce productivity and service outcomes, the Council is recommended to systematically track and communicate the time, cost savings, and service quality improvements directly attributable to digital initiatives [Recommendation 2]. Ongoing focus should remain on upskilling its workforce with the skills needed to operate new technology deployed and where possible focus on systems which increase automation.

5.1 Flexible Working and Other Innovative Staff Deployment

The Council demonstrates a proactive approach to flexible working by engaging with external experts and conducting internal reviews.

During the pandemic councils needed to make the best use of their existing workforce while continuing to monitor employee wellbeing. Councils continue to look to new ways of working to improve job satisfaction and reduce sickness absence and staff turnover.

Home-working and hybrid working (a combination of office and home-based working) have now become commonplace. Some councils are also considering more radical working practice such as a standard four-day working week. However, whatever the working practice, employers need to ensure that service quality and productivity are maintained.

Hybrid and Remote Working

The Council offers a range of informal and more formal flexible working arrangements to ensure that staff have a range of options available to them which support a positive work/life balance.

The core underpinning of these options is the Work Life Balance and Flexible Working Policy and Work Life Balance and Flexible Working Procedure.

In support of achieving positive outcomes for Council staff with regards to flexible and hybrid working (and of which are aligned to the Council's flexible working policies and procedures), the Council has been working with the Scottish non-profit organisation Flexibility Works, to understand how the Council can further develop supports for staff, and to benchmark the effectiveness of current policies and procedures.

This work has taken the form of both on site and hybrid meetings with staff and managers (both in group and 1-2-1 settings) as well as a staff wide flexible working survey. The report created as a result of this work; the Clackmannanshire Council Insight Report was presented to the Council's Strategic Leadership Group on 9th October 2024.

Outputs from this work indicate that the Council has a high utilisation of hybrid/home working when compared to the Scottish average, showing a strong embrace of flexible/hybrid working arrangements. The Council's work with Flexibility Work continues, with Council Officers contributing to a cross-sector forum on flexible/hybrid working (with the view to establishing the bases for a flexible working employer accreditation).

6.1 Developing Future Skills and Capacity

The Council has previously leveraged data and external expertise, notably through Trueman Change, to inform its interim workforce planning and development. Further reviews and implementation of actions have been delayed by capacity constraints.

Councils need to find innovative ways to ensure the workforce capacity and skills they need to deliver services in the future. Training and development opportunities can help to attract and retain employees and ensure skills are in place. Many councils work with their partners to offer apprenticeship schemes or vocational qualifications. Succession planning is also important to develop future leaders and ensure that essential skills are in place.

Jobs can be re-designed to optimise the workforce and improve services. For example, generic roles across health and social care disciplines. Leaders need to engage with staff and trade unions over fundamental workforce reform. This is particularly challenging in a period of financial constraint.

Skills and Capacity

In 2021 the Council undertook work with Trueman Change to understand the demand, capacity, skills and culture of its existing staff base, and the ability of the Council to undertake its work both now, and in the future based on changes to service demand. The outputs of this work (Trueman Change Report) presented a range of recommendations all of which were included within the Interim Workforce Strategy 2023-25. To date, further work with Trueman Change developed from the original Capacity Audit, has been undertaken with the Place Directorate and the Partnership and Performance Directorate, the Council have communicated actions from this work will be taken forward in the new Workforce Strategy. This activity, alongside a recruitment review, have been delayed due to capacity constraints [Recommendation 1].

In addition to this work, the Council is planning to undertake a Skills Matrix project in 2025/26, designed to identify the core skills requirements of every role across all directorates. Whilst in its scoping stage, the Council hopes that this work will be instrumental in how the Council approach workforce development and training for existing and future staff, with the intention to develop skills passports which create talent pathways within the organisation. This project is included as an action within the Interim Workforce Strategy 2023-25. As of the time of preparing this report, we have confirmed that while the period for the Interim Workforce Strategy 2023-25 has formally concluded, its full implementation remains ongoing. Council reports from throughout 2025 indicate that several key actions within the strategy are still in progress and will complete beyond their original timescales including the skills matrix project [Recommendation 1].

6.2 Developing Future Skills and Capacity (continued)

The Council actively supports and offers Modern Apprenticeships as a pathway into the organization and to develop its existing workforce. This is facilitated through "Clackmannanshire Works," the Council's employability service, which helps residents find work experience, training, and apprenticeships.

Skills Development Scotland data (as of March 2025) indicates 391 Modern Apprentices in training in Clackmannanshire, with 251 new starts, and an achievement rate of 75.9%.

Also, the Council maintains strong ties with local educational institutions as a key member of the Clackmannanshire Local Employability Partnership (LEP). This partnership explicitly includes Forth Valley College, fostering collaborative skills development and providing vital talent pathways for the local workforce.

The Council is proactively developing its future workforce, particularly through its "Be the Future" transformation agenda and the Interim Workforce Strategy 2023-25. The Council should clearly articulate its strategy for managing staff reductions, ensuring transparency, and consider practices such as skills-based hiring and talent marketplaces to boost workforce agility.

The Council is sector leading in innovation with its Transformation Through Collaboration project with Falkirk and Stirling Councils to increase capacity, resilience, expertise, skillsets and to support financial sustainability.

To further leverage partnership working we recommend the Council proactively align apprenticeship recruitment with identified critical skill gaps when available and engage on curriculum review activity so that there is a long-term pipeline of local talent available.

7.1 Joint Workforce Arrangements Across Services and Partners

The Council's Values Based Leadership programme has a focus on developing a shared purpose and empowering leaders to work collaboratively.

Councils should look to work collaboratively with their partners to make the best use of their existing workforces and plan for the particular workforce needs in their areas. They should also work across traditional service department roles within councils to deliver improved services and outcomes.

Examples of this include generic working across health and social care, professional posts or functions shared between councils, and services delivered through empowered communities.

Joint Workforce Arrangements

The Council's Family Wellbeing Partnership has been crucial to developing cross-service working and developing approaches to service delivery for its most vulnerable of citizens.

Sitting as part of this work has been the Values Based Leadership programme, which has been designed to create spaces where leaders can reflect on their own practice and style, create a collective understanding of leadership responsibilities, and crucially, empower leaders to manage change, work collaboratively across boundaries, and take managed risks in support of realising system change.

This work has been crucial in emphasising and promoting cross-service working, and has been attended by not only Council Officers, but Elected Members and 3rd sector representatives also.

In addition to the above, the following examples of innovative, cross-service working are noted: Child Poverty Co-Ordinator Role, THRIVE to Keep Well Programme and Partnership Working.

We recommend that the Council actively explore opportunities for sharing services with other councils or partners to enhance service quality, efficiency and best value. This would be particularly effective for specialisms that the Council struggles to recruit into. It should develop mechanisms to measure and evaluate the effectiveness of cross-service working and shared services arrangements, identifying areas for continuous improvement [Recommendation 3]. We understand there has been progress on this up to the date of this report. As highlighted in the management response to Recommendation 3 the Council has recently approved exploration of collaborative transformation opportunities with other partner organisations including councils, specifically through the Transformation Through Collaboration Project, which is an innovative, 3-tiered approach looking at local, regional, and once for Scotland levels. Further detail is available in the management response and a further update was included in the February 2026 Council paper.

8.1 Measuring the Impact of Workforce Planning

The use of survey data by the Council to inform the workforce strategy demonstrates a commitment to using data to drive decision-making.

Councils should monitor the impact of their workforce planning and delivery approaches. This should include cost, service quality and productivity benefits as well as employee wellbeing. This in turn should inform their workforce planning approach. Councils and their partners should also understand the wider impact of their employment practice on the local economy.

Impact of Workforce Planning

The Council's Interim Workforce Strategy 2023-25 is subject to scrutiny arrangements via the Council's Audit and Scrutiny Committee. Regular reports are submitted to the Committee updating Elected Members on progress of the Interim Workforce Strategy action plan.

To complement this strategic oversight, the Council also conducts an annual staff survey. This survey, last undertaken in 2024, measures key indicators related to staff engagement and workforce development. Its questions are specifically designed to gather insights into staff perceptions of working for the Council.

To enhance the Council's approach to measuring the impact of workforce planning, we recommend that the Council clearly articulate the specific objectives and desired outcomes of the workforce planning approach (e.g., reduced staff turnover, improved skills alignment, enhanced service delivery, increased employee engagement) and develop a set of measurable KPIs (both quantitative and qualitative) that directly link to the defined objectives [Recommendation 4].

9.1 Purpose of Our Report and Responsibility Statement

Our report is designed to help you meet your governance duties

What we report

Our report is designed to help the Audit & Scrutiny Committee and the Council discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA (UK) 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on the prescribed best value thematic
- Other insights we have identified from our audit.

The scope of our work

Our observations are developed in the context of our audit of the Annual Accounts.

We described the scope of our work in our audit plan.

Use of this report

This report has been prepared for the Council, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Council.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.

Stephen Craig

Deloitte LLP

London | 14 April 2026

Appendices



10.1 Appendix 1 – Improvement Action Plan

Issue/risk	Recommendation	Agreed management action	Timing
1. Implementation Delays and HR Capacity Constraints Impeding Workforce Transformation Risk – The Council's ability to proactively manage its workforce, realize planned benefits from strategic changes, and adapt effectively to evolving service demands is significantly hampered by delays in critical workforce transformation initiatives (e.g., Workforce strategy, Skills Matrix, Trueman Change review) and persistent capacity limitations.	We recommend that the Council prioritise and expedite the completion of delayed key workforce initiatives and implement agreed actions to strengthen HR capacity, ensuring demonstrable progress by September 2026.	There are a number of areas we are progressing: • Skills Matrix Project to be concluded by end of Q2 2026 with outputs informing development of the Council's strategic workforce plan, and future skills development requirements aligned to the transformation programme • Trueman Change outputs from P&P capacity analysis to be integrated into Directorate Workforce Plan, as appropriate • Strategic Workforce Plan to be developed in line with the Council's emerging TOM (Target Operating Model) • Workforce Planning dashboards to be developed	September 2026 April 2026 (or in line with TOM) April 2026 (or in line with TOM) August 2026
2. Improved Measurement and Reporting of Digital Benefits Risk – Without clear tracking and communication of the impact of digital initiatives, the Council cannot fully demonstrate the return on investment, identify successful practices, or make data-driven decisions for future digital transformation efforts.	We recommend that the Council implements a robust benefits realisation framework for all digital initiatives. This includes establishing quantifiable KPIs (e.g., time/cost savings, service quality improvements) and formally reporting on the actual benefits achieved for key digital projects to a relevant governance committee such as the Audit and Scrutiny Committee.	Work is underway to strengthen benefits realisation across the wider Be the Future Programme, including: • Pilot dashboards developed as part of the Data Insights project to provide senior management with clear visibility of project-level KPIs. • A tiered KPI approach through the BRP, delivering theme-based strategic indicators and ensuring all projects have agreed KPIs, timescales, and standardised reporting processes.	Completion by December 2026

10.2 Appendix 1 – Improvement Action Plan (continued)

Issue/risk	Recommendation	Agreed management action	Timing
3. Successful cross-service initiatives exist, but a systematic approach to identifying and implementing further opportunities for shared services and robust evaluation mechanisms should be developed Risk – Failure to fully exploit opportunities for shared services and cross-service collaboration may result in duplicated efforts, increased costs, and reduced effectiveness of service delivery. The lack of evaluation prevents learning and improvement.	The Council should develop and implement a Shared Services Strategy which includes a comprehensive inventory of all services, identifying potential opportunities for sharing roles, functions, or resources with other councils or partners as well as a prioritised action plan outlining specific steps to implement the most promising shared service opportunities. We understand the Council has recently approved exploration of collaborative transformation opportunities with other partner organisations including Councils. Latest updates are provided in the February paper to Council.	In November 2025, the Chief Executive presented a paper to Council which updated and sought Councils approval of the work being undertaken to explore collaborative transformation opportunities with other Councils/partners as was reported in the Budget Context and Outlook report in February 2025. The Council agreed the following actions in tandem with Falkirk Council, which are currently underway: • A work programme, identified as Tranche 1: proof of concept and agreed that this moves to the next phase of development and design. • Other Councils/partners to be approached as appropriate for those Tranche 1 projects described as 'Regional/Regional+' and 'Once for Scotland' to ensure benefits are maximised. • The Scottish Government would be engaged to discuss potential flexibilities which may be required to mitigate any risks and barriers to implementation of maximised benefits from the proposed work. • That work would continue to develop the collaborative framework model as well as work on a single governance model which would be required for fully integrated functions. • The establishment of a project Board, project tranches, securing a £2m invest to save fund, and the establishment of a joint staff forum. • That proposals would be brought back to Council for consideration.	This will be ongoing as business cases are developed and presented to Council for approval.

10.3 Appendix 1 – Improvement Action Plan (continued)

Issue/risk	Recommendation	Agreed management action	Timing
4. While the Council uses staff surveys and Audit & Scrutiny Committee oversight to inform workforce planning, a lack of clearly defined objectives and measurable KPIs prevents a robust assessment of the workforce planning approach's effectiveness. Risk – Without clear metrics, the Council cannot accurately measure the impact of its workforce planning on key areas such as staff turnover, skills alignment, service delivery, and employee engagement. This limits the ability to make data-driven improvements and demonstrate value for money.	We recommend that the Council develop and implement a Workforce Planning Performance Measurement Framework which includes: • Clearly Defined Objectives and Outcomes; • Measurable KPIs; and • A mechanism for regular reporting (e.g. quarterly) on the performance against the KPIs	This work is underway which will include: • Key actions and measurables from the Council's Strategic Workforce Plan (2025-2028) to be recorded and reported on via the Pentana Performance Management system. This will include key workforce indicators (e.g. turnover, age, grade distribution, gender etc). The new workforce strategy will have an associated action plan, to be recorded on Pentana. • Workforce Planning dashboards to be developed and sent to SMTs for consideration.	April 2026 (or in line with TOM) August 2026



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