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# Section 102 report: Clackmannanshire and Stirling Integration Joint Board

Item 6

Meeting date:  
12 March 2026

Director for the Commission

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## Purpose

1. This paper introduces the Controller of Audit's report on securing a section 95 officer at Clackmannanshire and Stirling Integration Joint Board (IJB), produced following the 2024/25 audit of the IJB. The paper also provides background and procedural information to assist the Commission in its consideration of the report.

## Recommendations

2. The Accounts Commission is invited to:
- consider the Controller of Audit's report
  - note the process to be followed in relation to the report
  - decide how it wishes to proceed
  - approve the proposed publication arrangements.

## Background

3. The 2024/25 Annual Audit Report (AAR) for Clackmannanshire and Stirling IJB was considered by the IJB at its 27 February 2026 meeting. The appointed auditor issued an unqualified audit opinion on the accounts in relation to the IJB's financial statements. The AAR however highlights that "the IJB operated without a designated Section 95 officer from 18 October to 21 December 2025 which is not in line with the requirements of the Local Government (Scotland) Act 1973".

4. The Controller of Audit's report draws on evidence from the appointed auditor's AAR and a series of interviews with the Chair, Vice-Chair and officers of the IJB as well as relevant officers from the partner councils and NHS Forth Valley.

## The Controller of Audit report

5. This report is made by the Controller of Audit to the Accounts Commission under section 102(1) of the Local Government (Scotland) Act

1973 (as amended by subsequent legislation including the Local Government in Scotland Act 2003). The legislation enables the Controller of Audit to make reports to the Commission with respect to:

- the accounts of local authorities audited under the Act;
- any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public; and
- the performance by a local authority of their statutory duties in relation to best value and community planning.

**6.** The Controller of Audit report was sent to Clackmannanshire and Stirling IJB on 4 March 2026, the same date it was issued to the Commission. The IJB has been advised that it is obliged to supply a copy of the report to each member of the IJB and to make additional copies available for public inspection.

**7.** Once the Controller of Audit's report is sent to the IJB it is effectively in the public domain.

## **Procedure**

**8.** The Commission will note that this report is made under the same legislation as the recent reports on Best Value. The process outlined below is therefore the same.

**9.** The legislation provides that, on receipt of a Controller of Audit report, the Commission may do (in any order) all, any or none of the following:

- direct the Controller of Audit to carry out further investigations
- hold a hearing
- state its findings.

**10.** Findings may include recommendations and the persons to whom those recommendations may be made include Scottish Ministers, who have powers to make an enforcement direction requiring an authority to take such action as is specified in the direction.

**11.** Members of the audit team will be present at the Commission meeting and will be available to answer questions on the evidence and judgements presented in the statutory report. This is done in the public part of the Commission meeting.

**12.** The Commission will then decide in private how it wishes to proceed.

**13.** The Commission is obliged to inform the IJB of this decision shortly after the Commission meeting – this is done on its behalf by the Director to the Commission – before making its decision public.

**14.** The IJB is required by statute to do the following:

- consider any findings of the Commission within three months of receiving them
- publish in a newspaper circulating in the local area a notice stating the time and place of the meeting, indicating that it is to consider the findings of the Commission and describing the nature of those findings (at least seven clear days before the meeting)
- after the IJB has met, notify the Commission of any decisions made, and publish in a newspaper circulating in the local area a notice containing a summary, approved by the Commission, of the IJB's decision.

**15.** The Commission asks the IJB for a meeting, preferably in the period between the Commission publishing its report and the IJB considering it, to do the following:

- discuss what the IJB thinks of the Commission's decision and its findings (if applicable), and what the IJB will do in response to the Commission's report
- confirm any next steps and review the audit process.

## **Publication arrangements**

**16.** The report is due to be published on 23 March 2026. Given the primary audience for the report is other IJBs and authorities, activity by the Communications Team will focus on directing the messages to the sector through a LinkedIn post authored by the Controller of Audit and email distribution to stakeholders. The Controller and Director will also consider the other key stakeholders who should be sent a copy of the final report.

## **Conclusion**

**17.** The Commission is invited to consider the recommendations set out at paragraph 2 of this report.