



# Clyde Muirshiel Park Authority Joint Committee

2015/16 Annual audit  
report to Members and  
the Controller of Audit

September 2016

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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies ([www.audit-scotland.gov.uk/about/ac/](http://www.audit-scotland.gov.uk/about/ac/)). Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General ([www.audit-scotland.gov.uk/about/](http://www.audit-scotland.gov.uk/about/)).

The delegated auditor is Anne McGregor, Senior Audit Manager, for Clyde Muirshiel Park Authority Joint Committee for the period 2011/12 to 2015/16.

This report has been prepared for the use of Clyde Muirshiel Park Authority Joint Committee no responsibility to any member or officer in their individual capacity or any third party is accepted.

The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

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# Key messages

## Audit of financial statements

- Unqualified auditor's report on the 2015/16 financial statements

## Financial management and sustainability

- CMPA reported a surplus of £0.047m for the year compared with a predicted balanced budget and level of reserves increased from a very low £0.020m to £0.067m.
- Good financial management will continue to be a priority in 2016/17. Requisition levels have decreased by a further 14.3% for 2016/17; a reduction of £0.115m from previous years but a balanced budget has been set for 2016/17.
- Medium term scenario planning would improve financial planning arrangements.

## Governance and transparency

- Internal audit concluded reasonable assurance over systems of internal control.
- Participating in National Fraud Initiative would improve prevention of fraud arrangements.
- Meetings and papers are open to the public.

## Outlook

- A new park strategy was published in September 2016. A programme of consultation and engagement will now take place to inform the delivery and implementation of the key objectives. We recommend that this should include a new risk register, to support implementation, and performance management and reporting arrangements to demonstrate the actions being achieved.

# Introduction

1. This report is a summary of our findings arising from the 2015/16 audit of Clyde Muirshiel Park Authority Joint Committee (CMPA). The report is divided into sections which reflect our public sector audit model.
2. The management of CMPA is responsible for:
  - preparing financial statements which give a true and fair view
  - implementing appropriate internal control systems
  - putting in place proper arrangements for the conduct of its affairs
  - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of CMPA, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports, summarised at [appendix II](#) and [appendix III](#), include recommendations for improvements.
6. [Appendix IV](#) is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that CMPA understands its risks and has arrangements in place to manage these risks. Members should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.
9. 2015/16 is the final year of the current five-year audit appointment. From 2016/17 the auditor of CMPA will be a new Audit Scotland team. In accordance with agreed protocols and International Standards on Auditing we will be liaising with the incoming auditors as part of this transition.

# Audit of the 2015/16 financial statements

<b>Audit opinion</b>	<ul style="list-style-type: none"> <li>We have completed our audit of CMPA and issued an unqualified independent auditor's report.</li> </ul>
<b>Going concern</b>	<ul style="list-style-type: none"> <li>The financial statements of CMPA have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on CMPA's ability to continue as a going concern.</li> </ul>
<b>Other information</b>	<ul style="list-style-type: none"> <li>We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. We have nothing to report in respect of these statements.</li> </ul>

## Submission of financial statements for audit

- We received the unaudited financial statements on 17 May 2016, in accordance with the agreed timetable. The working papers were of a good standard and finance staff provided good support to the audit team which assisted the delivery of the audit to deadline.

## Overview of the scope of the audit of the financial statements

- Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our Annual Audit Plan presented to the Audit Committee on 27 May 2016.
- As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2015/16 agreed fee for the audit was set out in the Annual Audit Plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
- The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of judgement and impact on the financial statements and consequently had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. [Appendix I](#)

sets out the significant audit risks identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

14. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements. This was sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

## Materiality

15. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
16. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
17. We summarised our approach to materiality in our Annual Audit Plan. Based on our knowledge and understanding of the CMPA we set our planning materiality for 2015/16 at £12,000 (1% of gross expenditure). We report all misstatements greater than £1,000. Performance materiality was calculated at £9,000 to reduce to an

acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level.

18. On receipt of the financial statements we reviewed our materiality levels. Materiality remained at 1% but all pension costs were now included and materiality increased to £13,140 and performance materiality to £9,855.

## Evaluation of misstatements

19. A number of presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements.
20. The main change was to include an extra £20k into exit packages in the Remuneration report and total cost changed from £0.157m to £0.177m. The £20k cost had been correctly included in cost of services in the Comprehensive Income and Expenditure Statement, so the change to the accounts was only a disclosure change.

## Significant findings from the audit

21. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
  - The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.
  - Significant difficulties encountered during the audit.

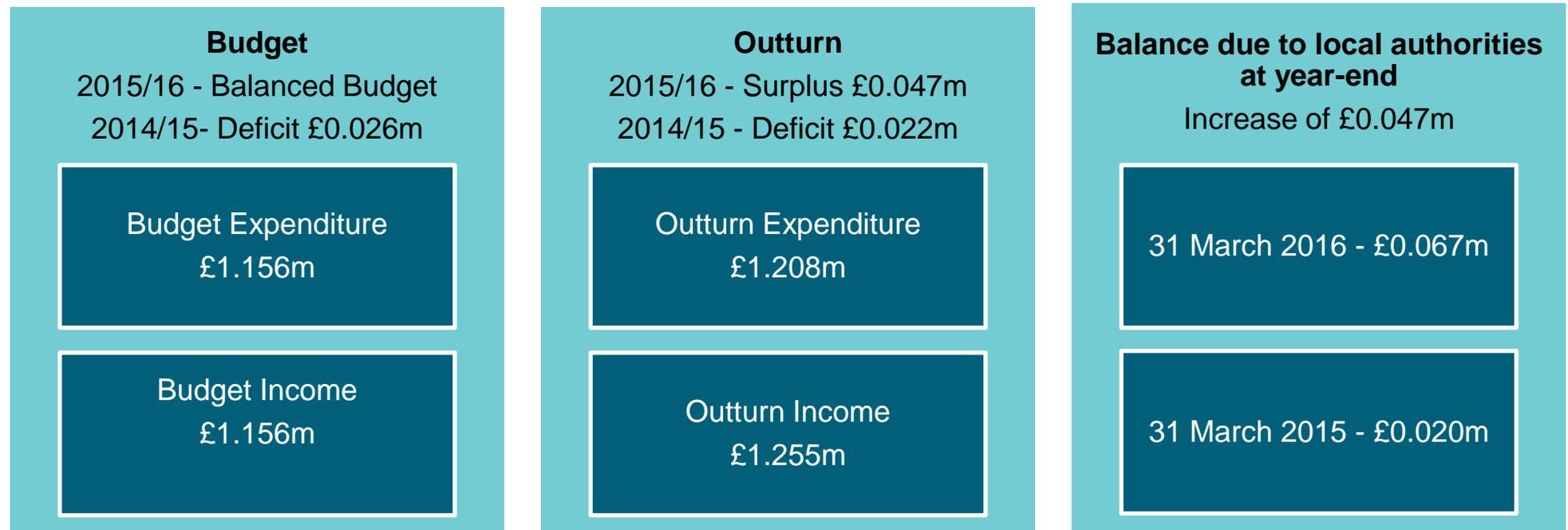
- Significant matters arising from the audit that were discussed, or subject to correspondence with management.
  - Written representations requested by the auditor.
  - Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.
22. There are no matters, other than those set out elsewhere in this report, to which we wish to draw to your attention.

## Future accounting and auditing developments

### Code of Audit Practice

23. A new Code of Audit Practice will apply to all audits from financial year 2016/17. There will be a focus on four areas:
- Financial sustainability
  - Financial management
  - Governance and transparency; and
  - Value for money
24. In addition, as well as the annual audit report, other significant outputs, such as the annual audit plan, will be published on Audit Scotland's website.

# Financial management and sustainability



## Financial management

25. In this section we comment on CMPA's financial outcomes and assess the Park's financial management arrangements.
26. CMPA sets an annual budget to meet its service and other commitments for the forthcoming financial year. Regular monitoring

of expenditure and income against agreed budgets is central to effective financial management.

## Financial outcomes

27. CMPA incurred an accounting deficit on the provision of services of £0.059m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services decreased from

£1.357m to £1.280m, a 6% decrease due to decrease in employee costs as noted below.

28. The surplus as presented in the management commentary, of £0.047m is different because it is prior to items such as pension adjustments and employee leave accrual being made. As the budget is prepared and monitored against in this way, it is appropriate for the management commentary details to be presented as such.
29. Overall the CMPA reported an underspend of £0.047m against a planned balanced budget. The underspend in Employee Costs is due to savings made due to restructuring following the release of employees through the Voluntary Redundancy/Voluntary Early Retirement scheme. The surplus on other income of £0.049m is due to additional grants and funding matching project expenditure.

### Financial management arrangements

30. As auditors, we need to consider whether councils have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
  - financial regulations are comprehensive, current and promoted within CMPA
  - reports monitoring performance against budgets are accurate and provided regularly to budget holders
  - monitoring reports do not just contain financial data but are linked to information about performance.

31. We assessed the role and status of the proper officer against CIPFA's "Statement on the role of the Chief Financial Officer in Local Government" and concluded that CMPA complies with the statement's five principles.
32. The financial regulations were updated in September 2014 and revenue budget monitoring reports regularly reported to the Joint Committee and they include forecasts for annual outturn.
33. CMPA continues to seek third party funding and at the year-end has project deferred income of £0.104m (2014/15: £0.133m). In addition, CMPA's annual report 2015/16 provides details on past performance on retail and catering area and shows that after years of incurring a deficit, it is now returning a small surplus.

### Conclusion on financial management

34. We have concluded that CMPA's financial management arrangements are broadly satisfactory.

### Financial sustainability

35. Financial sustainability is about considering if CMPA has the capacity to meet the current and future plans.
36. In assessing financial sustainability we are concerned with whether:
  - there is an adequate level of reserves
  - spending is being balanced with income in the short term
  - long- term financial pressures are understood and planned for

- investment in services and assets is effective.

37. Effective long-term financial planning, asset management and workforce planning are crucial to sustainability.

### Pension liability

38. The net liability on CMPA's balance sheet has decreased from £1.029m in 2014/15 to £0.634m in 2015/16, an improvement of £0.395m. The principal reason for this decrease is the pension liability has fallen from £1.009m to £0.615m. This movement is driven by changes in the pension actuary's assumptions, mainly the result of a reduction in pension liabilities linked to an increase in the real discount rate.
39. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.
40. A material net liability can highlight a potential going concern issue however, we recognise that the appointed actuary is of the view that the asset holdings and contributions from employees and employers together with increases in contributions provide security over future liabilities. In light of these factors, it is reasonable that the accounts are prepared on a going concern basis.

### Reserves

41. Like all joint committees, CMPA has no specific powers to retain reserves to meet future requirements and technically the amounts

are due to local authorities. These balances are used to support medium-term financial planning and address any unforeseen costs.

42. Last year we reported that balances due to authorities was £19,767, which was low at only 2% of 2014/15 expenditure. The year-end balances due to authorities for 2015/6 has increased to £0.067m or 6% of 2016/17 budgeted expenditure. A breakeven position is forecast for 2016/17.

### Financial planning

43. CMPA approved its 2016/17 budget in February 2016. It is a balanced budget with income and expenditure set at £1.060m. The main change from the previous year is the budgeting for an agreed decrease in requisitions payable by member councils of £0.115m, reflecting the continuing pressures on local authority funding.
44. In June 2014, Audit Scotland reported on [Scotland's public finances](#) and identified that public bodies "face increasingly difficult choices in reducing spending while maintaining service standards and meeting rising demand". The report identified that financial planning improvements were required by public bodies.



45. In the [local government overview](#) report in March 2016, Audit Scotland set out some key questions, which can apply across the Scottish public sector. These include the following:

- 
- Do we have a long-term financial strategy covering at least five years that accounts for future pressures?
  - Is our five-year strategy supported by detailed financial plans covering a minimum period of three years?
  - How well do our financial plans set out the implications of different levels of income spending and activity?
  - How does our financial strategy link to our vision for the future?
46. Local Government bodies continue to have their overall budgets reduced each year which will likely have a consequential impact on the level of requisition funding available to the joint committee over the medium term.
47. At present only the local government grant settlement position for 2016/17 has been announced by the Scottish Government meaning that CMPA has published a budget for financial year 2016/17 only.

## Conclusion on financial sustainability

48. CMPA is improving its financial position with a balanced budget for 2016/17 and improvements in retails and catering. The level of 'reserves' has increased to £0.067m but this still represents just over one-month of payroll costs. While funds are held for projects, expenditure is restricted to these projects.
49. There is currently no 2017/18 budget in place, resulting in no medium term financial planning. We recommend that in the absence

of longer term financial settlements, scenario planning is carried out to support the new park strategy now in place.

### Appendix IV – action plan point 1

## Outlook

50. Looking ahead, CMPA will continue to face financial constraints which will increase the pressure on them to deliver their strategic aims. Decisions must be based on a clear understanding of the current financial position and the longer-term implications of decisions on services and finances.

# Governance and transparency



51. Members and management of the CMPA are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.

## Governance

52. As reported in previous years, in December 2012 CMPA members formally agreed that Renfrewshire Council, in consultation with member authorities undertake a review of the existing management

and governance structure for CMPA with a view to identifying efficiency and income generation opportunities.

53. The review was carried out in 2014 with the support of external consultants and in February 2015 a presentation was provided on key messages. Strengths of the park included that visitor numbers are high; accessibility is good with facilities across the park; an excellent educational programme and vibrant events programme. However, the priorities are uncertain and commercial income could be improved.
54. The park strategy was finalised over the 2016 summer and was presented to the Joint committee in September 2016. The strategy has three priorities to focus activity over the next five years, with more detailed actions described along with timescales (short-term to long-term) for delivering the objectives:
- Leisure activity and health
  - Education and outdoor learning
  - Environment management
55. Officers from the constituent authorities now plan to undertake a review of the Procedural Standing Orders and Minute of Agreement that relate to the management and governance of the park and report back to CMPA.

## Internal control

56. With Renfrewshire Council (the council) being the host authority for CMPA, all financial transactions of CMPA are processed through

the financial systems of the council and are subject to the same controls and scrutiny of the council including regular reviews of internal audit.

57. In the Internal Audit Annual Report 2015/16, the Chief Auditor concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the CMPA's internal control, risk management and governance arrangements.

## Internal audit

58. Internal audit provides members and management of CMPA with independent assurance on risk management, internal control and corporate governance processes. We are required by international auditing standards to make an assessment of internal audit to determine the extent to which we can place reliance on its work. To avoid duplication, we place reliance on internal audit work where possible.
59. Our review of internal audit concluded that they operate largely in accordance with the Public Sector Internal Audit Standards and have sound documentation standards and reporting procedures in place. Per our audit plan, in respect of our wider governance and performance audit work we reviewed the findings of internal audit's annual report.

## Risk Management

60. CMPA does not have a corporate risk register. For the past few years risk management has focused on health and safety and risk

assessments carried out for activities in the park. CMPA, as a member of Renfrewshire Council's Corporate Health and Safety Committee compile an annual Health and Safety Plan and report progress to members annually, in addition to quarterly updates.

61. With a new park strategy in place we recommend that CMPA re-visit having a corporate risk register to help them manage risks to deliver the park action plan and liaise with internal audit and the Risk Manager.

## Appendix IV – action plan point 2

## Arrangements for the prevention and detection of fraud

62. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within CMPA are satisfactory, but could be improved by participating in the National Fraud Initiative (NFI). No system can eliminate the risk of fraud entirely.
63. CMPA is not part of this year's National Fraud Initiative (NFI). NFI is a counter-fraud exercise led by Audit Scotland, overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify circumstances (matches) that might suggest the existence of fraud or error. These exercises are undertaken every two years.

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64. We recommend CMPA liaise with Renfrewshire Council Internal Audit (who manage the process for Renfrewshire Council) and consider being involved in the next exercise in 2016/17.

**Appendix IV – action plan point 3**

## **Arrangements for maintaining standards of conduct and the prevention and detection of corruption**

65. The arrangements for the prevention and detection of corruption in CMPA are satisfactory and we are not aware of any specific issues that we need to record in this report.

## **Transparency**

66. When assessing transparency we consider questions such as:
- Are meetings are held in public?
  - Are papers and corporate documents available online and there is only limited use of taking papers in private?
  - Are financial statements clearly presented and budget monitoring papers concise and clear?
  - Is a register of interests available on the website?
67. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the management commentary.
68. Meetings of CMPA are held in public and papers available from the Renfrewshire Council website. We noted that the level of written

updates on performance and progress on the governance review was less in 2014 and in the first six months of 2015 but in September 2015 and 2016, the 2014/15 and 2015/16 annual reports were issued, respectively.

# Best Value

69. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. CMPA should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.
70. Last year we reported that as a consequence of the Park review not being completed, there was no formal strategy document for the park in place since 2012. The previous strategy covered the period 2008-11 and was updated to cover 2011-12. For the past two years the interim park manager adopted an annual work plan, which picked up on principles of the previous park strategy and details actions planned but there was no information on milestones, or measurements or resources to be applied.
71. As noted above, in September 2016, members were presented with the Park Strategy 2016-2021. A programme of consultation and engagement will now take place to inform the delivery and implementation of the key objectives. We recommend that this should include performance management and reporting arrangements e.g. outcome measures, milestones.

## Appendix IV – action plan point 4

## Performance management and reporting

72. In September 2016, members were provided with the 2015/16 annual report, prepared by the interim park manager; it updated members on activities delivered by park staff.
73. The 2015/16 report was presented to members in September 2016; it shows that visitor numbers continue to increase (+7%), improved financial performance on retail and catering explained. The information includes data for four years allowing the reader to see trends.

## National performance audit reports

74. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2015/16, a number of reports were issued specifically covering local government topics. These are outlined in appendix III. While these reports might not directly cover the work of CMPA, there may be lessons learned or helpful information on wider issues. Last year we raised the issue that there are no formal processes in place to update members on these reports and disseminate the impact for CMPA. Arrangements have still to be agreed and the action plan point has been carried forward.

## Appendix IV – action plan point 5

# Appendix I: Significant audit risks

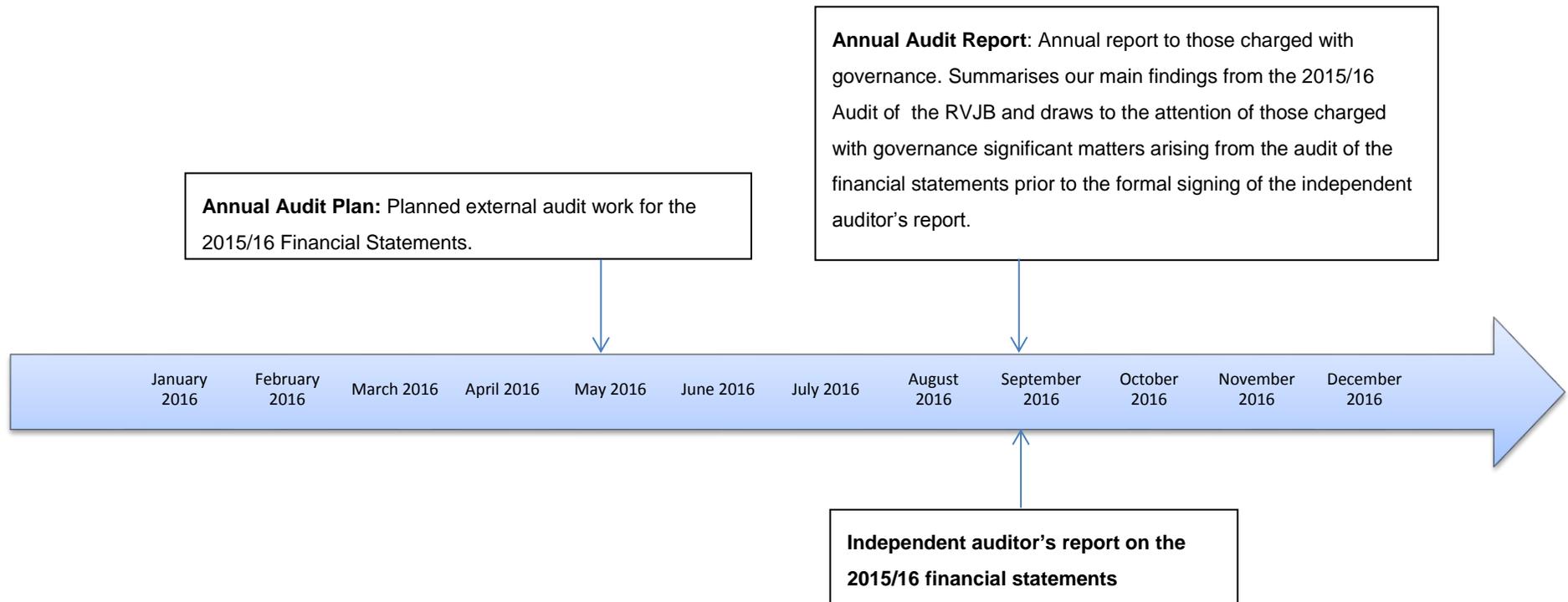
The table below sets out the financial statement audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

Audit Risk	Assurance procedure	Results and conclusions
<b>Risk of material misstatement</b>		
<p><b>Risk of material misstatement due to fraud in revenue recognition</b></p> <p>ISA 240 presumes an inherent risk of fraud where income streams are significant.</p> <p><b>Risk</b></p> <p>CMPA has a number of income streams (requisition from contributing councils, charges to users, grants, sales fees and charges and other miscellaneous income). The non-requisition income streams account for approximately a third of total income. There is a risk that income is not correctly recognised and accurately recorded.</p>	<ul style="list-style-type: none"> <li>• Closedown procedures clearly explain work to be done on identifying all transactions for relevant accounting period.</li> <li>• Income and expenditure for each project is separately recorded to ensure that income is correctly released to match expenditure incurred.</li> <li>• Substantive testing of income transactions to confirm occurrence and accuracy of amounts in the financial statements.</li> </ul>	<p>We tested a sample of items across a range of income sources and no issues identified.</p>
<p><b>Risk of management override of control</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to</p>	<ul style="list-style-type: none"> <li>• Detailed testing of journal entries</li> <li>• Review of accounting estimates for bias</li> <li>• Evaluating significant transactions that are</li> </ul>	<p>We sampled tested journal entries, reviewed accounting entries over the year-end for bias and tested that exit packages were supported by appropriate authorisations. No</p>

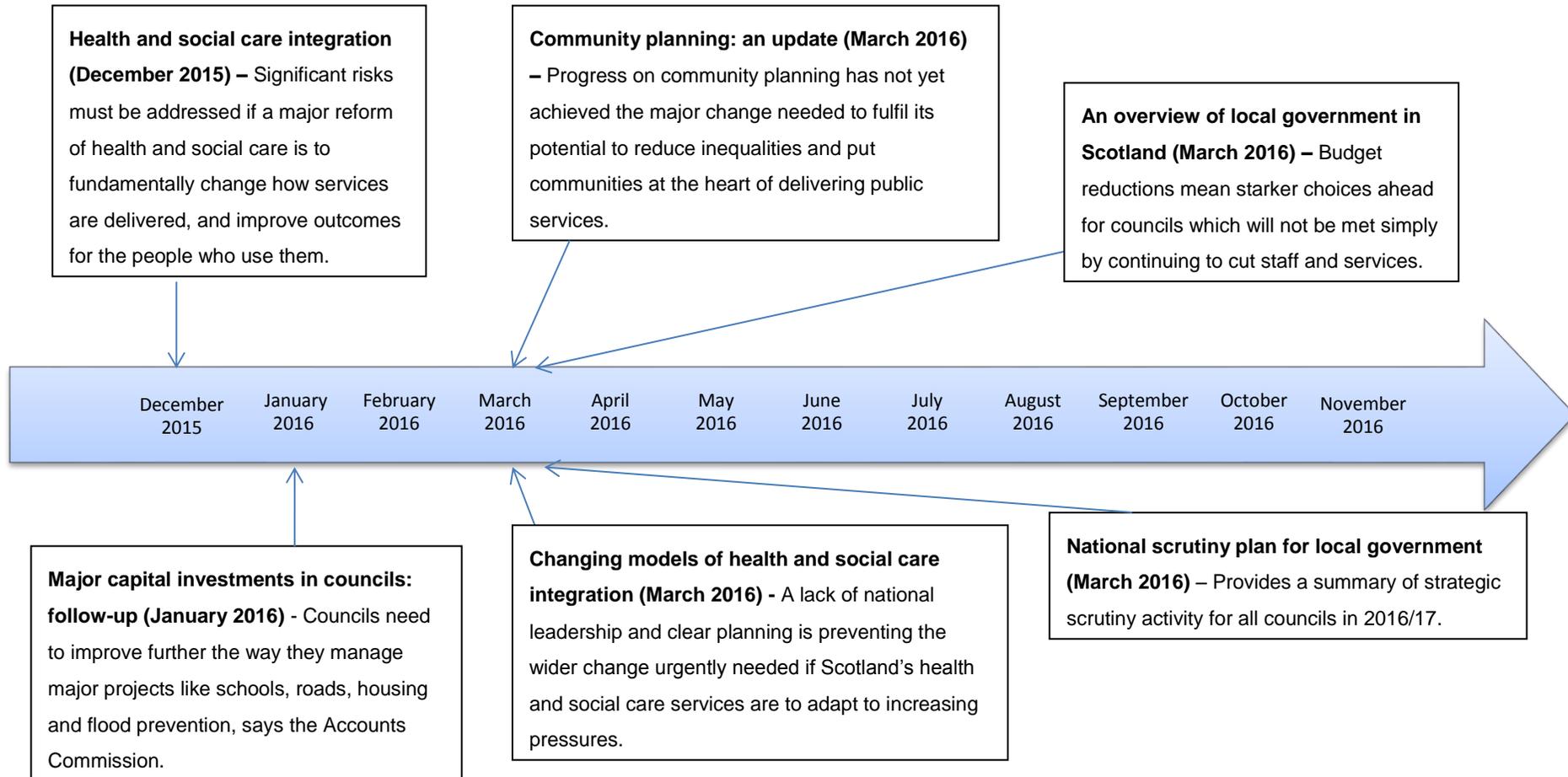
Audit Risk	Assurance procedure	Results and conclusions
<p>be a significant risk in any audit.</p> <p><b>Risk</b></p> <p>Management's ability to manipulate accounting records and prepare fraudulent or biased financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<p>outside the normal course of business.</p>	<p>issues found.</p>
<p><b>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</b></p>		
<p><b>Park strategy</b></p> <p>The formal strategy document has not yet been published.</p> <p><b>Risk</b></p> <p>There is a risk there is no clear direction for the park or shared understanding of priorities, which may lead to ineffective decision making in the short term.</p>	<ul style="list-style-type: none"> <li>• Strategy being prepared under previously agreed priorities of education, leisure activity and environmental management.</li> <li>• An interim park manager remains in post and working to above priorities in addition to generating additional income.</li> <li>• Officers advise that the park strategy is currently being finalised with a view to it being sent to member authorities for review over the summer and being presented to the Joint Committee in September 2016.</li> </ul>	<p>Park strategy was presented to members at Joint Committee meeting in September 2016.</p>
<p><b>Financial Sustainability</b></p> <p>The 2015/16 budget noted that member requisitions reduced by 5.8% (£50k) from the previous year and there is further reductions of</p>	<ul style="list-style-type: none"> <li>• As at 8 January a net underspend of £21,000 was projected</li> <li>• Balanced budget agreed for 2016/17</li> <li>• On-going revenue monitoring against</li> </ul>	<p>Management commentary shows a surplus for the year of £47,126 and amounts due to local authorities (reserves) increased from £19,767 to £66,893.</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>14.3% (£115k) planned for 2016/17.</p> <p><b>Risk</b></p> <p>There is a risk over the financial sustainability of the park and the range of services provided, if projected non requisition income is not achieved over the next 2 years.</p>	<p>budget will identify income patterns during the year and updates provided to each CMPA joint committee meeting.</p> <ul style="list-style-type: none"> <li>• CMPA developing new funding streams and investing in pontoons to increase visitor numbers.</li> </ul>	

# Appendix II: Summary of local audit reports 2015/16



# Appendix III: Summary of Audit Scotland national reports 2015/16



# Appendix IV: Action plan

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
1.	49	<p><b>Medium-term financial planning</b></p> <p>Only budget details for 2016/17 have been published. No medium or long term plans have been provided to members with options or scenarios on savings or service options.</p> <p>There is a risk there is insufficient information to inform decision-making.</p> <p><b>Recommendation</b></p> <p>We recommend that scenario planning is carried out and key messages from that planning presented to members.</p>	<p>The Treasurer considered there was too much uncertainty for future funding to set indicative budgets for 2017/18 onwards.</p> <p>Implications of funding changes are discussed between the Park Manager and the Finance Team.</p> <p>We will review the longer term plan once the 2017/18 settlement becomes available.</p> <p>Longer term financial planning will be developed to inform members of potential risks for the Joint Committee, linking to the recently agreed Park Strategy.</p>	<p>Treasurer Park Manager 31 December 2016</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
2.	61	<p><b>Corporate Risk Register</b></p> <p>There is no corporate risk register in place.</p> <p>There is a risk that officers and members do not clearly understand all the risks and put mitigating arrangements in place, when implementing the new park strategy.</p> <p><b>Recommendation</b></p> <p>CMPA review its risk management arrangements implement a new corporate risk register</p>	<p>The Park Manager will discuss options for a proportionate corporate risk register to support implementing the new park strategy with Renfrewshire Council's Risk Manager</p>	<p>Park Manager Chief Internal Auditor 31 December 2016</p>
3.	64	<p><b>National Fraud Initiative</b></p> <p>CMPA has not been included in the NFI counter fraud exercise in recent years and there is a risk that fraud cases are being missed.</p> <p><b>Recommendation</b></p> <p>We recommend that senior officers liaise with Renfrewshire Council internal audit to put in place arrangements to be part of the next exercise.</p>	<p>The Park Manager will liaise with internal audit to plan for CMPA to be included in the next NFI exercise (for any areas which may not be covered by the Park Authority under Renfrewshire Council systems and processes).</p>	<p>Park Manager Chief Internal Auditor 31 October 2016</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
4.	71	<p><b>Park strategy</b></p> <p>A new Park Strategy is in place for 2016-2021 and includes a range of objectives and action. Short-term to long-term timescales are included but there are no outcome measures, targets or milestones included to demonstrate progress. There is a risk that CMPA cannot demonstrate achievements.</p> <p><b>Recommendation</b></p> <p>We recommend the consultation phase include performance management and reporting arrangements.</p>	<p>A programme of consultation and engagement will now take place to inform the delivery and implementation of the key objectives as set out in the action plan accompanying the Park Strategy</p>	<p>Head of Planning and Housing Services (Renfrewshire Council)</p> <p>Park Manager</p> <p>31 December 2016</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
5.	74	<p><b>National performance reports (follow-up from 2014/15)</b></p> <p>There is no formal process in place to review Audit Scotland national reports pertinent to CMPA.</p> <p><b>Risk</b></p> <p>There is a risk that CMPA miss out on lessons learned from other audits across local government.</p> <p><b>Recommendation</b></p> <p>Audit Scotland reports are reviewed by officers and summary information disseminated to members.</p>	<p>The Head of Planning and Housing Services (Renfrewshire Council) and the Treasurer will disseminate any Audit Scotland national reports relevant to CMPA to the Park Manager.</p> <p>Any key risks will then be shared with the Joint committee by the Park Manager.</p>	<p>Original target date: 30 November 2015</p> <p>Revised target date: 31 December 2016</p> <p>Head of Planning and Housing Services (Renfrewshire Council) Treasurer Park Manager</p> <p>31 December 2016</p>