

CLYDEPLAN

**To: Glasgow and the Clyde Valley Strategic Development Planning Authority
Joint Committee**

On: 12 June 2023

Report by: Chief Auditor

Heading: Internal Audit Engagement – Governance Arrangements

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Committee.
 - 1.2 The Chief Auditor will report summaries of completed audit engagements to the Joint Committee on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
 - 1.3 This report provides detail of the audit engagement completed in December 2022 with the overall assurance rating and the number of recommendations in each risk category. The detailed committee summary for the report is also attached.
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2. Recommendations

- 2.1 Members are invited to consider and note the summary for the internal audit review of the governance arrangements.
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Or via e-mail at karen.campbell@renfrewshire.gov.uk

Renfrewshire Council

Internal Audit Service

Update for Glasgow and Clyde Valley Glasgow and the Clyde Valley Strategic Development Planning Authority Joint Committee on the Audit Engagement concluded in December 2022

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Governance	Governance arrangements	Substantial	0	0	0	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Clydeplan

Governance Arrangements (B0003/2023/001)

Date: December 2022

COMMITTEE SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. The constitutional documents are adequate and up to date.
2. Supporting policies and procedures are adequate and up to date.
3. There are appropriate arrangements in place to ensure that policies and procedures are monitored and complied with.

Audit Scope

1. Interviewed the appropriate staff to understand the Clydeplan governance arrangements.
2. Reviewed agendas, minutes of Board papers and policies and procedures to evaluate the operation of governance procedures in place.

Key Audit Assurances

At the time of the audit:-

1. The constitutional documents and supporting policies and procedures were adequate.
2. There were appropriate arrangements in place to ensure that policies and procedures were monitored and complied with.

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

The audit has identified that the current governance arrangements in place for Clydeplan are satisfactory.

Clydeplan are currently awaiting approval from the Scottish Government to put in place a new Regional Spatial Strategy, following the enactment of the Planning (Scotland) Act by the Scottish Parliament, which will replace the current Strategic Development Plan. When this is completed all the governance documents currently in place will be reviewed and updated as appropriate.