

Notice of Meeting and Agenda Clyde Muirshiel Park Authority Joint Committee__

Date	Time	Venue
Friday, 15 February 2019	11:30	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Clerk

Membership

Councillor Andy Steel: Councillor Andy Doig: Councillor Tom Begg and Councillor Bill Binks (Renfrewshire Council): Councillor Innes Nelson and Councillor David Wilson (Inverclyde Council): and Councillor Donald L Reid and Councillor Todd Ferguson (North Ayrshire Council).

Councillor Andy Steel (Chair): Councillor David Wilson (Vice Chair): Councillor Donald L Reid (Vice Chair).

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

- | | | |
|----------|---|----------------|
| 1 | Minute of Joint Committee | 1 - 6 |
| | Minute of meeting of the Joint Committee held on 14 December 2018. | |
| 2 | Minute of Consultative Forum | 7 - 10 |
| | Minute of meeting of the Consultative Forum held on 14 December 2018. | |
| 3 | Revenue Budget Monitoring | |
| | Report by Treasurer. (not available - copy to follow) | |
| 4 | Revenue Estimates 2019/20 to 2020/21 | |
| | Report by Treasurer. (not available - copy to follow) | |
| 5 | Audit Scotland Annual Audit Plan 2018/19 | 11 - 26 |
| | Report by Audit Scotland. | |
| 6 | Quarterly Absence Statistics | 27 - 30 |
| | Report by Interim Park Co-ordinator. | |
| 7 | Quarterly Health and Safety Report | 31 - 32 |
| | Report by Interim Park Co-ordinator. | |
| 8 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Committee will be held at 11.30 am on 21 June 2019 in the offices of North Ayrshire Council, Cunninghame House, Irvine. | |



Minute of Meeting Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 14 December 2018	11:30	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Andy Steel, Councillor Tom Begg, Councillor Andy Doig and Councillor Bill Binks (all Renfrewshire Council); Councillor Innes Nelson and Councillor Christopher Curley (substitute for Councillor David Wilson) (both Inverclyde Council); and Councillor Donald L Reid (North Ayrshire Council).

Chair

Councillor Steel, Chair, presided.

In Attendance

F Carlin, Head of Planning and Housing Services, V Howie, Finance Business Partner, S Jones, Assistant Manager Regeneration and E Currie, Senior Committee Services Officer (all Renfrewshire Council); L Forsyth, Cultural Development Manager (North Ayrshire Council); and S Jamieson, Head of Regeneration and Planning (Inverclyde Council).

Apologies

Councillor Todd Ferguson (North Ayrshire Council) and Councillor David Wilson (Inverclyde Council).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute of Joint Committee

There was submitted the Minute of the meeting of the Joint Committee held on 7 September 2018.

DECIDED: That the Minute be approved.

2 Minute of Consultative Forum

There was submitted the Minute of the meeting of the Consultative Forum held on 7 September 2018.

At the earlier meeting of the Consultative Forum it was noted that Nigel Willis was detailed in the Minute as being present when in fact he had submitted an apology as he was unable to attend the meeting held on 7 September 2018. It was agreed that the Minute be amended to reflect this.

DECIDED: That the Minute, as amended, be noted.

3 Appointment of Vice-chair of the Joint Committee

There was submitted a report by the Clerk relative to the appointment of Councillor Donald L Reid as Vice-chair of the Joint Committee.

The report intimated that correspondence had been received from North Ayrshire Council intimating that Councillor Tod Ferguson had stepped down as Vice-chair of the Joint Committee and advising that Councillor Donald L Reid would now be North Ayrshire Council's nomination as Vice-chair for the Joint Committee.

DECIDED:

(a) That it be noted that North Ayrshire Council had nominated Councillor Donald L Reid as Vice-chair of the Joint Committee and that this be approved; and

(b) That it be noted that Councillor Donald L Reid, as Vice-chair of the Joint Committee, would be a member of the Consultative Forum.

4 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Committee for the period 1 April to 12 October 2018.

The report intimated that gross expenditure was currently £15,000 overspent and income was currently £3,000 over-recovered resulting in a net overspend of £12,000.

It was noted that management in the Park continued to investigate actions to reduce the projected overspend which included the release of historic project income and were investigating the potential release of further project income to reduce the overspend. This was a short-term solution and was not sustainable as an ongoing strategy beyond the end of the current financial year.

The report further intimated that given the scale of the financial challenges facing the Park the presumption of 'going concern' was called into question. A medium-term strategy would require to be developed in line with the ongoing governance review as part of the 2019/20 revenue estimates process to ensure the financial sustainability of the Park Authority.

DECIDED: That the report be noted.

5 Clyde Muirshiel Regional Park Pricing Policy 2019

There was submitted a report by the Interim Regional Park Manager relative to the proposed pricing policy for 2019, a copy of which formed the appendix to the report.

The report intimated that the scoping exercise carried out ensured that the Park remained competitive in the market whilst income was maximised. A concession rate was available for most activities to allow disadvantaged groups to access services.

DECIDED:

(a) That the new pricing policy, as detailed in the appendix to the report, be approved; and

(b) That the continued efforts to develop services and increase income from all staff sectors be recognised.

6 Clyde Muirshiel Regional Park Draft Annual Report 2017/18

There was submitted a report by the Interim Regional Park Manager relative to the Clyde Muirshiel Regional Park Annual Report 2017/18 which detailed the work of the Park and its staff during the year. A copy of the annual report formed the appendix to the report.

DECIDED:

(a) That the report be noted and that the Joint Committee continue to support the Park in its development; and

(b) That the Park's continued efforts to provide services effectively be noted.

7 Clyde Muirshiel Regional Park Governance Review

There was submitted a report by the Head of Planning and Housing, Renfrewshire Council updating the Joint Committee on the governance review and seeking agreement to revise the existing Minute of Agreement and supporting governance documents.

The report intimated that commitments had been made to review the governance, assets and resources related to the Park Authority with a view to improving the positive role of the park resources and identifying key themes for development. The Park Strategy and Action Plan 2016/21 had been a key driver of this review and had re-focussed park activity, identified operational efficiencies and improved the visitor experience.

To achieve a more effective governance framework the existing Minute of Agreement required to be reviewed and amended. The Minute of Agreement had been approved in 2004 and did not meet the current needs of the Park and its users and therefore required to be amended in line with the relevant Financial Regulations, Procedural Standing Orders and Scheme of Delegation.

The report detailed the progress to date including the examination of best practice across the natural heritage and leisure sector; recent public engagement activity; delivery of operational efficiencies and reductions in financial requisitions; realignment of staff roles and responsibilities; and the review of the Park's assets and activities.

It was noted that significant operational efficiencies had been made since approval of the Park Strategy and Action Plan 2016/21 and a revised Minute of Agreement would safeguard these efficiencies; provide an effective governance framework which would maximise resources; create an increasingly inclusive, resilient and commercially viable organisation; and meet the requirements of Audit Scotland's Annual Audit Report 2017/18.

DECIDED:

(a) That the Head of Planning and Housing, Renfrewshire Council, in consultation with relevant council officers in the three constituent councils, be authorised to progress the review and revision of the Clyde Muirshiel Regional Park Minute of Agreement 2004 and supporting governance documents; and

(b) That it be agreed that following approval of the relevant committees or boards of Renfrewshire, Inverclyde and North Ayrshire Councils that a report be brought back to a future meeting of the Joint Committee confirming the changes to the Minute of Agreement and supporting documents.

8 Community Engagement Opportunities

There was submitted a report by the Head of Planning and Housing, Renfrewshire Council relative to opportunities to improve community engagement in Clyde Muirshiel Regional Park and how this could contribute to the review of the Park's governance and operations.

The report intimated that the Community Empowerment (Scotland) Act 2015 had provided communities with the ability to take a greater role in decisions about public services. Clyde Muirshiel Regional Park benefited from a community of motivated stakeholders including users, adjacent communities and service delivery partners and Forums existed which aimed to translate this motivation into positive action with the wider goal of delivering the Park's strategic objectives.

In this context it was considered that there was scope to integrate existing groups into a framework which accords with community engagement best practice. This and other aspects of the governance framework were under review and consequently there was an opportunity to review community engagement with legislative requirements.

Officers would consult with key stakeholders to identify opportunities for improving community involvement in Clyde Muirshiel Regional Park. This would be carried out as part of the review and revision of the Park's governance framework and options for improved community involvement would be considered against the respective needs for capacity building. Following approval at the respective Council boards, a report would be submitted to a meeting of the Joint Committee in 2019 to outline any revisions to the Park's engagement forums.

The report concluded that the Park's existing community engagement mechanisms did not satisfy current legislative guidance and best practice. By identifying opportunities for improved community engagement, the aspirations of stakeholders could be used to improve the activity of the Park going forward.

DECIDED:

(a) That Council officers explore opportunities to improve community engagement in Clyde Muirshiel Regional Park; and

(b) That a report be submitted to a future meeting of the Joint Committee outlining how this would be facilitated through a revised governance framework.

9 Quarterly Absence Statistics

There was submitted a report by the Interim Regional Park Manager relative to the quarterly absence statistics for the Park for the period 25 June to 23 September 2018. The report provided information relating to the absence statistics and reasons for absence.

DECIDED:

(a) That the quarterly absence statistics for the period 25 June to 23 September 2018 be noted; and

(b) That it be noted that regular reports on the Park's absence statistics would be submitted to future meetings of the Joint Committee.

10 Quarterly Health and Safety Report

There was submitted a report by the Interim Regional Park Manager providing information on the quarterly health and safety monitoring for the period July to September 2018.

The report intimated that there had been no RIDDOR reportable accidents; one accident involving staff; eight accidents involving visitors; and one instance of an abandoned vehicle. There were no health and safety related courses held during this period.

It was noted that staff continued to work with Renfrewshire Council Health and Safety Officers to align its health and safety policies, plans and accident prevention programmes with those currently in use within Renfrewshire Council.

DECIDED:

(a) That it be noted that there had been no RIDDOR reportable accidents, no occupational diseases and ten incidents during the period; and

(b) That it be noted that during this period the Park had been inspected by the HSE for Activity Adventure Licensing and had been awarded another two-year licence with no actions or recommendations to report.

11 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Committee would be held at 11.30 am on 15 February 2019 within the offices of Renfrewshire Council, Renfrewshire House, Cotton Street, Paisley.



Minute of Meeting

Clyde Muirshiel Park Authority Consultative Forum

Date	Time	Venue
Friday, 14 December 2018	10:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Innes Nelson (Inverclyde Council); Councillor Donald L Reid (North Ayrshire Council); Councillor Andy Steel (Renfrewshire Council); Ross Anderson (Scottish Rural Property & Business Association); Tabby Lamont (RSPB Scotland); Kerry MacKendrick (Lochwinnoch Community Council); Sybil Simpson and Nigel Willis (both Save Your Regional Park); and Ian Dippie (Save the Gretas).

Chair

Councillor Nelson, Chair, presided.

In Attendance

F Carlin, Head of Planning and Housing, S Jones, Assistant Manager Regeneration, and E Currie (all Renfrewshire Council); and L Forsyth, Cultural Development Manager (North Ayrshire Council).

Additional Item

The Chair intimated that there was an additional item of business in relation to the possible introduction of roller skiing at Castle Semple which had not been included in the notice calling the meeting. The Convener, being of the opinion that the item, which is dealt with at item 7 below, was urgent in view of the need to investigate this matter, authorised its consideration.

Order of Business

In terms of standing order 15 the Chair intimated that he intended to change the order of business to facilitate the conduct of the meeting by considering items 6 and 7 of the agenda together as one item of business.

Apologies

Councillor David Wilson (Inverclyde Council); Donald Cochrane (Scottish National Farmers Union); Gordon Smith (Visit Scotland); Patricia Perman (Largs Community Council); and Roger Hissett (Scottish Wildlife Trust – Ayrshire Branch).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute

There was submitted the Minute of the meeting of the Consultative Forum held on 7 September 2018.

It was noted that Nigel Willis was detailed in the Minute as being present when in fact he had submitted an apology as he was unable to attend the meeting held on 7 September 2018. It was agreed that the Minute be amended to reflect this.

DECIDED: That the Minute, as amended, be approved.

2 Matters Arising

Friends of Clyde Muirshiel

Under reference to item 2(c) of the Minute of the meeting of the Consultative Forum held on 7 September 2018 members requested an update on the establish of a Friends of Clyde Muirshiel Group.

Councillor Steel advised that this matter was progressing.

DECIDED: That the update be noted.

3 Minute of Agreement

The Head of Housing and Planning, Renfrewshire Council advised that a report would be considered by the Joint Committee following this meeting of the Consultative Forum in relation to amendments to the Minute of Agreement.

He further advised that once considered by the three constituent Councils, the amended Minute of Agreement would be submitted to a future meeting of the Joint Committee.

DECIDED: That it be noted that once considered by the three constituent Councils, the amended Minute of Agreement would be submitted to a future meeting of the Joint Committee.

4 Appointment of Park Manager

The Head of Planning and Housing Services, Renfrewshire Council advised that Fiona Carswell had recently been appointed as the Interim Park Co-ordinator.

DECIDED: That it be noted that Fiona Carswell had recently been appointed as the Interim Park Co-ordinator.

5 Clyde Muirshiel Regional Park Windfarm Policy

A discussion took place regarding the Clyde Muirshiel Regional Park Windfarm Policy.

The Head of Planning and Housing, Renfrewshire Council advised that he was unaware of the Park having approved a Windfarm Policy as any policy in relation to windfarms would be a matter for consideration of the constituent Council to which an application for a windfarm had been submitted.

He further advised that he would locate the policy referred to, discuss the matter with colleagues in Inverclyde and North Ayrshire Councils and, if required, submit a report to a future meeting of the Joint Committee advising that the policy should be withdrawn. This was agreed.

DECIDED: That the Head of Planning and Housing, Renfrewshire Council locate the policy referred to, discuss the matter with colleagues in Inverclyde and North Ayrshire Councils and, if required, submit a report to a future meeting of the Joint Committee advising that the policy should be withdrawn.

6 Halkhill and Blair Park: Clyde Muirshiel Involvement

A discussion took place concerning the fact that North Ayrshire Council had not involved Clyde Muirshiel in the ongoing discussions on the developments taking place at Halkhill and Blair Park.

The Cultural Development Manager, North Ayrshire Council advised that she would obtain further information on this matter and forward this to members of the Consultative Forum. This was agreed.

DECIDED: That the Cultural Development Manager, North Ayrshire Council obtain further information on this matter and forward this to members of the Consultative Forum.

7 Roller Skiing

A discussion took place relative to the possible introduction to Roller Skiing at Castle Semple as the cycle path would be an ideal surface for the sport/exercise.

Nigel Willis advised that Fife Council had built a cycle and roller skiing park with funding received from Snowsport Scotland. This was an ultimate form of exercise with approximately 300 children being instructed in roller skiing.

The Head of Planning and Housing, Renfrewshire Council advised that this matter would be taken forward and that a report be submitted to a future meeting of the Joint Committee.

DECIDED: That the Head of Planning and Housing, Renfrewshire Council take this matter forward and submit a report to a future meeting of the Joint Committee.

8 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Consultative Forum would be held at 10.00 am on 15 February 2019 within the offices of Renfrewshire Council, Renfrewshire House, Cotton Street, Paisley.

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 15 February 2019

Report by: Audit Scotland

Heading: Annual Audit Plan 2018-19

1. Summary

- 1.1 The Annual Audit Plan 2018-19 for the Joint Committee is submitted for Members' information. The Plan outlines Audit Scotland's planned activities in their audit of the 2018-19 financial year.
 - 1.2 Audit Scotland will attend and present the Annual Audit Plan 2018-19.
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2 Recommendations

- 2.1 The Joint Committee is asked to note the Annual Audit Plan 2018-19 by Audit Scotland.

Clyde Muirshiel Park Authority

Annual Audit Plan 2018/19



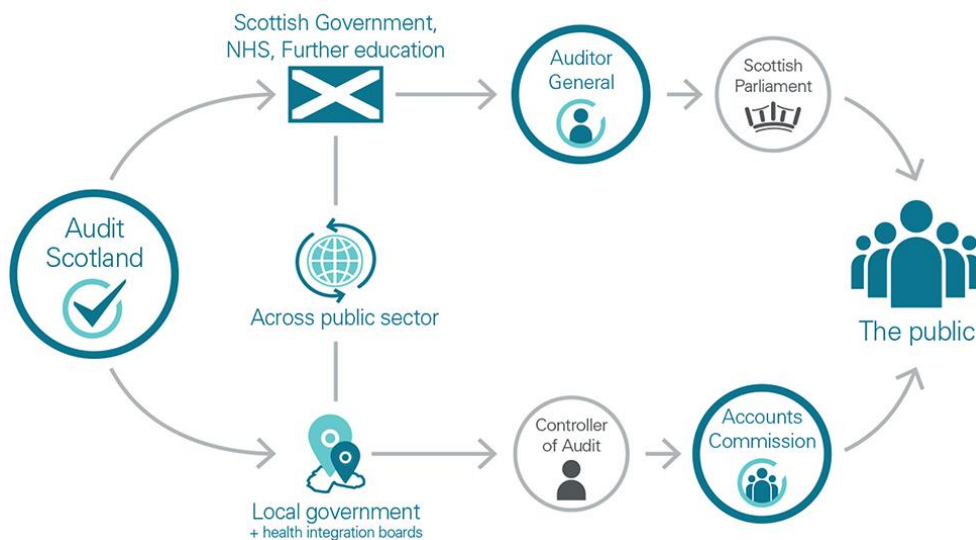
 **AUDIT SCOTLAND**

Prepared for Clyde Muirshiel Park Authority
February 2019

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value

3. We aim to add value to the Clyde Muirshiel Park Authority (CMPA) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help CMPA promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for Clyde Muirshiel Park Authority. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2018/19 Key audit risks

 Audit Risk	Management's source of assurance	Planned audit work
Financial statements issues and risks		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	Owing to the nature of this risk, assurances from management are not applicable in this instance.	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>2 Risk of fraud over income</p> <p>Clyde Muirshiel Park Authority receives a significant amount of income from several sources including, income generated from sales, fees and charges. The extent</p>	Income is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals	<ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of income transactions focusing on the areas of greatest risk.

	Audit Risk	Management's source of assurance	Planned audit work
	<p>and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p>	<p>compared to projected income are investigated.</p>	
3	<p>Risk of fraud over expenditure</p> <p>Most public-sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure.</p> <p>The Code of Audit Practice expands the consideration of fraud under ISA 240. The risk of fraud over expenditure applies due to the variety and extent of expenditure incurred by CMPA in delivering services.</p>	<p>Expenditure is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals compared to projected expenditure are investigated.</p>	<ul style="list-style-type: none"> • Analytics procedures on expenditure streams • Detailed testing of expenditure transactions focusing on the areas of greatest risk.
4	<p>Estimates and Judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account area of pensions.</p> <p>CMPA's net liability relating to the Strathclyde Pension Fund at 31 March 2018 was £0.162 million. This value is an estimate based on a number of assumptions from the pension fund actuary.</p> <p>This subjectivity represents an increased risk of material misstatement in the financial statements.</p>	<p>Any significant estimates and judgements are clearly explained in the Notes to the Accounts.</p> <p>Where these are required, they are based on the best information available at the time of the estimate and on both a professional and a prudent approach, either by Renfrewshire Council staff, or appointed experts, such as the Pension Fund actuary.</p>	<ul style="list-style-type: none"> • Review of the pension actuary and the assumptions made in calculating the estimated pension liability.
5	<p>New accounting system</p> <p>Renfrewshire Council implemented an enterprise resource planning system (Business World) in October 2018 which combines finance, HR, payroll and procurement into a single integrated application.</p> <p>The implementation of Business World during the 2018/19 financial year means that the annual accounts will be prepared using information recorded both before and after the change in system, under two different control environments.</p> <p>This introduces additional risks:</p> <ul style="list-style-type: none"> – The new control environment may be less robust – Data may not be correctly transferred to the new system – Differences in the new system may make accounts preparation more challenging 	<p>Robust financial reconciliations were undertaken at the point of financial data migrating from e5 to Business World at the end of September 2018.</p> <p>A Business World implementation team has supported the transition for staff and processes and will likely be in place for several months.</p> <p>Procurement and HR self-service modules are planned to go live in early 2019.</p> <p>The Annual Accounts 2018/19 will be prepared using new and migrated data from Business World.</p> <p>A new Chart of Accounts is in place, which has been clearly mapped from</p>	<ul style="list-style-type: none"> • Gaining an understanding of Business World by reviewing process maps and through discussions with key officers. • Detailed testing of significant transactions processed during the change period and rolled forward balances. • Review of account/cost code mapping from legacy system to Business World. • The work outlined above will be completed as part of the Renfrewshire Council audit and the CMPA audit team will take assurances from that work.

	Audit Risk	Management's source of assurance	Planned audit work
	<p>The overall impact of the move to Business World is an increased risk of material misstatement in the annual accounts. This affects CMPA as Renfrewshire Council is the host authority and CMPA uses its accounting system.</p>	<p>old to new ledger systems.</p>	
6	<p>Going concern</p> <p>Levels of requisition income have decreased significantly over the last few years. At the same time, there have been increasing cost pressures and limitations on increasing income from other sources. These issues raise concerns around the use of the going concern assumption to prepare the financial statements. This was reflected in CMPA's annual accounts 2017/18 which highlighted uncertainties in the use of the going concern assumption to prepare the financial statements.</p> <p>Due to these pressures, management indicated a review of future operations and governance arrangements would be carried out and reported back to the Joint Committee. This work is ongoing and will be reported back to the Joint Committee to decide what actions should be taken.</p> <p>The uncertainties in future operations and governance arrangements represent an increased risk of material misstatement in the financial statements.</p>	<p>The review is still ongoing and the outcomes will be presented to members at future Committee meetings.</p> <p>Finance staff are aware of the current financial position and will ensure the financial statements are prepared accordingly.</p>	<ul style="list-style-type: none"> • Review of updates to members and committee papers. • Review of the use of the going concern assumption in the 2018/19 annual accounts and provide an opinion in the independent auditor's report.
Wider dimension issues and risks			
7	<p>Financial sustainability</p> <p>The 2018/19 Revenue Estimates and finance reports to members throughout the year highlight uncertainties in future funding and increasing pressures on available resources. It is likely future savings will need to be made to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>The Treasurer and the Park Lead Officer continue to closely monitor the financial position and actively discuss this with member local authorities in order to ensure financial obligations are fulfilled.</p>	<ul style="list-style-type: none"> • Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor's report to the Joint Committee and Accounts Commission setting out our opinions on the annual accounts. We will provide the Joint Committee and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	1 February 2019	15 February 2019
Annual Audit Report	16 August 2019	6 September 2019
Independent Auditor's Report	16 August 2019	6 September 2019

Source: Audit Scotland

Audit fee

8. The proposed audit fee for the 2018/19 audit of CMPA is £1,804 (2017/18 £1,749). In determining the audit fee, we have taken account of the risk exposure of CMPA, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 24 June 2019.

9. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Joint Committee and Treasurer

10. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

11. The audit of the financial statements does not relieve management or the Joint Committee, as those charged with governance, of their responsibilities.

Appointed auditor

12. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

13. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within CMPA to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial statements

14. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Clyde Muirshiel Park Authority and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how CMPA will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

15. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state affairs of the body as at 31 March 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.



Other information in the annual accounts

16. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

17. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

18. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

19. We calculate materiality at different levels as described below. The calculated materiality values for CMPA are set out in [Exhibit 3](#).

Exhibit 3 Materiality values



Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of projected gross expenditure for the year ended 31 March 2019 based on the budget for 2018/19.	£9,600
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 60% of planning materiality.	£5,700
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 1% of planning materiality.	£1,000

Source: Audit Scotland

Timetable

20. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4 Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	21 June 2019
Latest submission date of unaudited annual accounts with complete working papers package	24 June 2019
Latest date for final clearance meeting with Treasurer or finance officer	22 July 2019
Issue of Letter of Representation and proposed independent auditor's report	6 September 2019
Agreement of audited unsigned annual accounts	6 September 2019
Issue of Annual Audit Report to those charged with governance	6 September 2019
Independent auditor's report signed	11 September 2019

Internal audit

21. Internal audit is provided by the internal function at Renfrewshire Council. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). This has been carried out by the Renfrewshire Council

audit team and concluded that the internal audit function at Renfrewshire Council complies with the PSIAS and that appropriate documentation standards and reporting procedures are in place.

Using the work of internal audit

22. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

Audit dimensions

23. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

24. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. In the light of the volume and lack of complexity of the financial transactions, we plan to apply the small body provisions of the Code to the 2018/19 audit of CMPA.

Financial sustainability

25. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether CMPA can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Governance and transparency

26. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information. We will review, conclude and report on the appropriateness of disclosures in the annual governance statement.

Independence and objectivity

27. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

28. The engagement lead (i.e. appointed auditor) for CMPA is Mark Ferris, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of

audit staff. We are not aware of any such relationships pertaining to the audit of Clyde Muirshiel Park Authority.

Quality control

29. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

30. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

31. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Clyde Muirshiel Park Authority

Annual Audit Plan 2018/19

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CLYDE MUIRSHIEL PARK AUTHORITY

Report to: Joint Committee
On: 15 February 2019

Report By: Clyde Muirshiel Regional Park

Subject: Quarterly Absence Statistics

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the quarterly absence statistics for the most recently completed quarter, from 24 September to 31 December 2018.

2.0 Recommendation:

That members of the Joint Committee:

- 2.1 Consider the quarterly absence statistics for 24 September to 31 December 2018.
- 2.2 Should receive further regular reports on the Park's absence statistics.

3.0 Background:

- 3.1 With effect from the start of the 2011/12 year the statistics are to be presented to the Park Authority Joint Committee for its consideration.

Members wishing further information regarding this report should contact
Clyde Muirshiel Park Authority, 01505 842 882.

4.0 Quarterly Absence Statistics and context:

- 4.1 The timing of the Joint Committee meetings will enable the following pattern of absence reporting:-

Joint Committee meeting	Absence quarter reported
September	April, May & June
December	July, Aug & Sept.
February	Oct, Nov & Dec.
June	Jan, Feb & March

- 4.2 The quarterly absence statistics for the Park Authority 24 September to 31 December 2018, with the previous quarter's statistics in brackets, are:-

	APT&C Office based		APT&C outdoor		Manual		TOTAL	
Type of absence	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss
Self certificated	5 (5)	1.09 (1.13)	12 (3)	2.0 (0.43)	0 (2)	0 (0.97)	17 (10)	1.33 (0.74)
Medically certificated	16 (65)	3.49 (14.72)	7 (26)	1.16 (3.73)	0 (0)	0 (0)	23 (91)	1.79 (6.77)
Industrial injury	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
Total	21 (70)	4.59 (15.86)	19 (29)	3.16 (4.16)	0 (2)	0 (0.97)	40 (101)	3.12 (7.51)
Work days available	458 (441.5)		601.5 (697)		222 (206)		1281.5 (1344.5)	
No. of employees	10 (11)		13 (13)		4 (4)		27 (28)	
Absence rate (days per employee per quarter)	2.1 (6.36)		1.46 (2.23)		0 (0.5)		1.48 (3.61)	

APT&C outdoor staff is comprised of Countryside Rangers and Outdoor Activity Instructors.

- 4.3 The following table demonstrates the key statistics for the past year, figures for the same periods of the previous rolling year are provided for comparison:-

Quarter ending	March 2018	June 2018	September 2018	December 2018 (current)
Days lost per employee	1.07	1.53	3.61	1.48
Absence rate %	2.4	3.0	7.5	3.0

Quarter ending	March 2017	June 2017	September 2017	December 2017
Days lost per employee	1.7	3.24	2.19	1.9
Absence rate %	4.62	7.21	4.69	3.95

The absence rate for this current quarter is significantly lower than the previous quarter and lower than the same period last year.

This shows a decrease from last quarter, primarily the result of long term absence of two members of staff returning to work.

- 4.4 It should be borne in mind that several factors can influence the statistics in any particular quarter. The Regional Park has a small staff complement, therefore one or two long term absences can have a significant impact on the figures.

5.0 **Conclusion:**

- 5.1 The absence rate for this current quarter is significantly lower than the previous quarter as expected due to the return of 2 employees previously on long term sickness. All absences are managed under the provisions of Renfrewshire Council's Supporting Attendance Guidelines.



CLYDE MUIRSHIEL PARK AUTHORITY

Report to: Joint Committee
On: 15 February 2019

Report By: Clyde Muirshiel Regional Park

Subject: Quarterly Health and Safety Report

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the Park Authority's Quarterly Health and Safety monitoring report for October to December 2018.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Note that there were no RIDDOR reportable accidents in the Park during this period and no occupational diseases. There was only 1 recorded incident during this period.
- 2.2 Note that the problem of water ingress at Muirshiel Visitor Centre continues to be under investigation.

Members wishing further information regarding this report should contact,
Clyde Muirshiel Park Authority, 01505 842 882.

3.0 **Background:**

- 3.1 The Park Authority is a member of Renfrewshire Council's Corporate Health and Safety Committee. This meets quarterly and is attended by representatives of the council's departments and the joint boards and joint committees.

4.0 **Quarterly Health and Safety Monitoring Report:**

- 4.1 The Quarterly Health and Safety monitoring report is normally presented to the Park Authority as part of the regular meetings cycle:

Joint Committee meeting	H & S quarter reported
February	Oct, Nov & Dec.
June	Jan, Feb & March
September	April, May & June
December	July, Aug & Sept.

- 4.2 During the period of October to December there were no RIDDOR reportable accidents.

The only incident this period was a client falling off a bike, no injury was sustained.

- 4.3 Water ingress at the roof of Muirshiel Visitor Centre is still occurring. Further investigations are required to fully rectify the problem.
- 4.4 During the period October to December 2018 one Health & Safety related course was undertaken.
- 4.5 Clyde Muirshiel Regional Park continues to work with Renfrewshire Council Health & Safety Officers to align its Health & Safety policies, plans and accident prevention programs with those currently in use within Renfrewshire Council.

5.0 **Conclusion:**

- 5.1 This quarterly report shows a very low accident/incident rate in the Park.