



# **Glasgow and the Clyde Valley Strategic Development Planning Authority**

Annual audit report to  
Members and the  
Controller of Audit

September 2015

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](http://www.audit-scotland.gov.uk))

The Accounts Commission has appointed Anne McGregor as the external auditor of Glasgow and the Clyde Valley Strategic Development Planning Authority (Clydeplan) for the period 2011/12 to 2015/16.

This report has been prepared for the use of Clydeplan and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the Clydeplan. 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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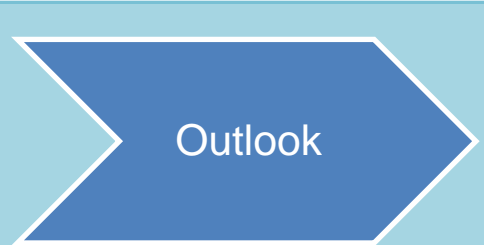
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# Key messages

 <p>Audit of financial statements</p>	<ul style="list-style-type: none"><li>• Unqualified independent auditor's report on the 2014/15 financial statements</li><li>• Changed presentation of results of Green Network Partnership. These are now disclosed separately in the notes rather than added to Clydeplan's income and expenditure.</li></ul>
 <p>Financial management and sustainability</p>	<ul style="list-style-type: none"><li>• Overspend of £0.029m on a budget of £0.616m but overall financial management arrangements satisfactory.</li><li>• In previous years we had reported we considered the level of reserves was too high and reimbursements will be made to member authorities. Level of reserves and budgets allows Clydeplan to continue with second strategic development plan with 10% of budget held as contingency.</li></ul>
 <p>Governance and transparency</p>	<ul style="list-style-type: none"><li>• Systems of internal control operated effectively but would be improved with implementing a register of interest and business continuity plan.</li><li>• Meetings and papers are available to the public and we found the financial statements to be clearly presented and linked to budget.</li></ul>
 <p>Outlook</p>	<ul style="list-style-type: none"><li>• Clydeplan continues with the second strategic development plan.</li><li>• Lease of office finishes in October 2016 and Clydeplan will need to review its accommodation requirements in 2015/16.</li></ul>

# Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of Glasgow and the Clyde Valley Strategic Development Planning Authority (Clydeplan). The report is divided into sections which reflect our public sector audit model.
2. The management of the Clydeplan 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 the Clydeplan, 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 **appendices II and 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 the Clydeplan understands its risks and has arrangements in place to manage these risks. Members and executive officers group 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.

# Audit of the 2014/15 financial statements

<b>Audit opinion</b>	<ul style="list-style-type: none"><li>• We have completed our audit and issued an unqualified independent auditor's report.</li></ul>
<b>Going concern</b>	<ul style="list-style-type: none"><li>• The financial statements have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant on Clydeplan 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

9. We received the unaudited financial statements on 3 June 2015, in accordance with the agreed timetable. The working papers were of a high standard and staff provided good support to the audit team.

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

10. 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 Joint Committee in June 2015.

11. 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 2014/15 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.
12. 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.

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

## Materiality

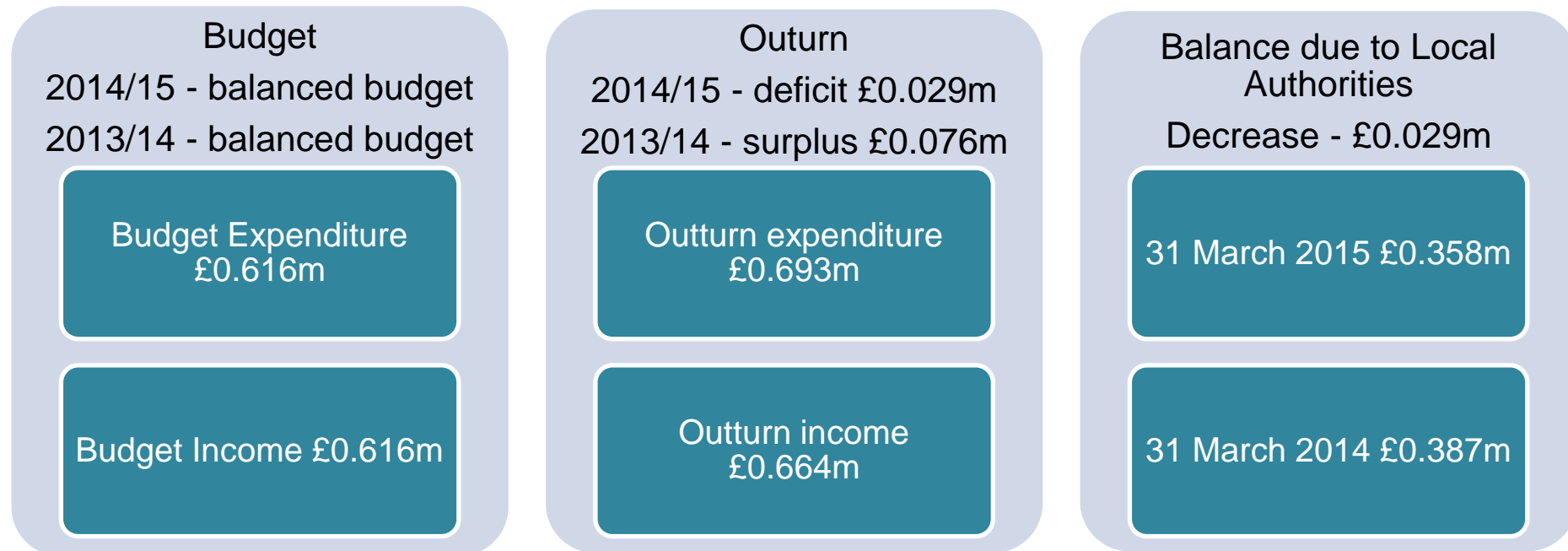
14. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
15. 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.
16. We summarised our approach to materiality in our Annual Audit Plan. Based on our knowledge and understanding, we set our planning materiality for 2014/15 at £8,250 (1% of gross expenditure). We report all misstatements greater than £1,000. Performance materiality was calculated at £4,125 to reduce to an acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level.

17. On receipt of the financial statements we reviewed our materiality levels. Materiality remained at 1% but now reflects that Green Network Partnership results are no longer included in the comprehensive income and expenditure account; materiality was set as £7,313 and performance materiality to £3,657.

## Evaluation of misstatements

18. A number of presentational adjustments were identified during the course of our audit and offices agreed to amend the unaudited financial statements. No monetary errors were identified.
19. 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.
20. There are no matters, others than those set out elsewhere in this report, to which we wish to draw your attention.

# Financial management and sustainability



## Financial management

21. Clydeplan sets an annual budget to meet its commitments for the forthcoming financial year. Regular monitoring of expenditure and income against agreed budgets is central to effective financial management.

## Financial outcomes

22. Clydeplan incurred an accounting deficit on the provision of services of £0.063m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services increased from £0.685m to £0.712m, a 3.9% increase. The main increases from 2013/14 were on employee costs.



23. The deficit as presented in the management commentary (and in the table above), of £0.029m is different because it is prior to items such as pension adjustments and employee leave accrual. As the budget is prepared and monitored against in this way, it is appropriate for the management commentary details to be presented as such.
24. When compared to budget, both outturn income and expenditure were higher than expected resulting in the year end deficit position of £0.029m. Overspends recorded against payments to other bodies and contractors and others were partially offset by an over recovery in other income.

### Financial management arrangements

25. As auditors, we need to consider whether audited bodies 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 Clydeplan
  - 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.
26. We reviewed Clydeplan's financial regulations, last updated in June 2013. We concluded that they are clear and in general remain current but need to be updated for The Local Authority Accounts

(Scotland) Regulations 2014, which states that Clydeplan should approve the accounts prior to 30 September 2015.

### Appendix 4 – Action Plan No. 1

27. Revenue budget monitoring reports are submitted to the Joint Committee on a quarterly basis. As well as providing comments on income and expenditure to date, the reports forecast the year-end outturn. This changed from a balanced budget to a forecast deficit of £0.012m to then £0.023m as at the end of January with the final overspend £0.029m. Each of the finance papers explained the reasons for the over-spend.

### Conclusion on financial management

28. We conclude that Clydeplan's financial management arrangements are broadly satisfactory.

### Financial sustainability

29. Financial sustainability means that Clydeplan has the capacity to meet its current and future plans.
30. 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.

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

### Pension liability

31. The net liability on Clydeplan’s balance sheet increased by £0.446m, from £0.368m in 2013/14 to £0.814m in 2014/15. The main reason for this increase is the pension liability rise from £0.356m to £0.802m. This 125% increase is driven by changes in pension actuary’s assumptions, mainly by the reduction in the net discount rate over this period.
32. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.
33. 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.

### Balances due to local authorities

34. Like all joint committees, Clydeplan 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.

35. The overall level of unallocated reserves held by Clydeplan decreased by £0.029m during 2014/15.

**Table 1: Reserves including ear-marked funds**

Reserves	2015 Actual	2014 Actual	2013 Actual
IT project fund	3,771	3,771	3,771
Completing structure plan	188,715	194,615	25,500
Contingency funds	165,928	188,230	169,115
Unallocated			233,002
<b>TOTAL</b>	<b>358,414</b>	<b>386,616</b>	<b>431,388</b>

*Source: annual accounts of Clydeplan*

### Financial planning

39. Clydeplan approved its 2015/16 budget in December 2014; total expenditure was set at £0.596m, a decrease of £0.019m from 2014/15. The main alterations from the previous year is budgeting for a decrease in employee costs of £0.017 million, a decrease in administration costs of £0.005m, and increasing consultant costs by £0.002m from 2014/15 levels.
40. Last year we reported that we considered the level of contingency funds was too high as £0.188m was over 30% of the annual budget and as part of the 2015/16 budget setting process members agreed

to reimburse constituent authorities £0.120m. The projected year-end balance for contingency funds is £0.060m, 10% of 2015/16 budget.

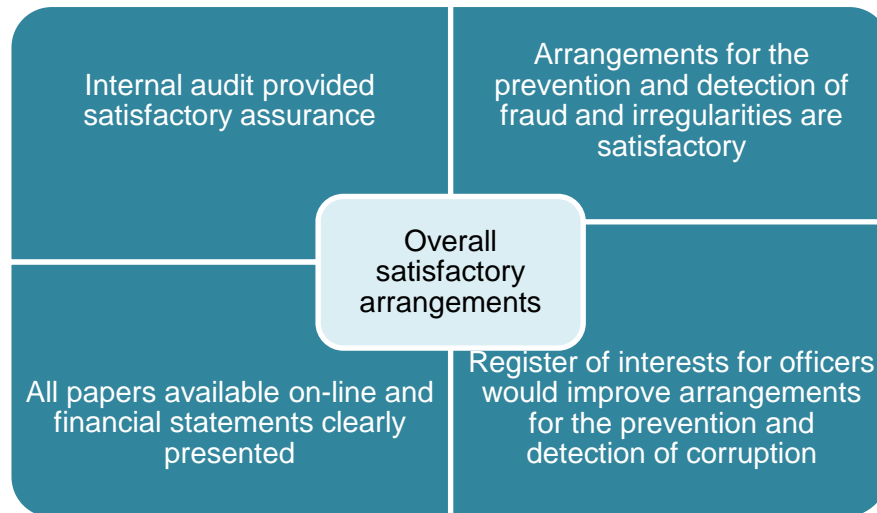
## Conclusion on financial sustainability

41. We conclude that Clydeplan has adequate level of reserves and the reserves are being reviewed annually as part of the budget setting process.

## Outlook

42. An indicative budget has also been prepared for 2016/17 although the funding settlement for that year and beyond is uncertain. It is recognised that over the medium term the funding position of local government across Scotland is likely to involve a further period of contraction in available resources. The level of any contraction has yet to be established and is unlikely to emerge until December 2015. It is currently forecast that Clydeplan will be required to find recurrent savings in the region of £0.014m by 2016/17, depending on local government settlement levels.
43. Clydeplan's property lease ceases in October 2016 and there may be dilapidation costs at that time but costs are currently unknown.

# Governance and transparency



- 44. Members and management of the Clydeplan 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. We concluded that the Clydeplan has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision making.
- 45. Citizens should be able to hold the Clydeplan to account about the services it provides. Transparency means that citizens have access

to understandable, relevant and timely information about how Clydeplan is taking decisions and how it is using its resources.

## Green Network Partnership

- 46. There is a strong relationship between Clydeplan and the Green Network Partnership (GNP). It acts for its constituent local authorities to agree local funding to support the GNP business plan and also approves both the GNP budget plan and revenue estimates. The progress against business plans are monitored annually by members.
- 47. Funding for GNP has been extended to 31 March 2016, in particular for the Seven Lochs Heritage Project. Renfrewshire Council (the council) has agreed to remain as the administering partner and Treasurer for GNP.

## Internal control

- 48. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
- 49. With the council being the host for Clydeplan, all financial transactions of Clydeplan 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.

50. In the Internal Audit Annual Report 2014/15 on Clydeplan, the Chief Auditor concluded that satisfactory assurance can be placed upon the adequacy and effectiveness of Clydeplan's internal control arrangements.

## Internal audit

51. Internal audit provides members and management of Clydeplan 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.
52. Our review of internal audit concluded that they operate in accordance with the Public Sector Internal Audit Standards and have sound documentation standards and reporting procedures in place. We placed reliance on their work on treasury management and payroll systems.
53. Clydeplan is based in basement office accommodation in Glasgow. There are no formal business continuity plans in place. A business continuity plan outlines the steps necessary for an organisation to operate following a sudden or significant change, for example lack of access to the building or major IT problems.
54. Continuity plans can address basic concerns, such as the chain of command and back-up strategies. Internal audit are reviewing

business continuity arrangements as part of their 2015/16 audit plan.

## Appendix 4 – Action Plan No. 2

### Arrangements for the prevention and detection of fraud

55. 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 Clydeplan are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.
56. Clydeplan 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. <http://www.audit-scotland.gov.uk/work/nfi.phpf>. We would encourage Clydeplan to consider being involved in the next exercise in 2016/17.

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

57. The arrangements for the prevention and detection of corruption are generally satisfactory but we consider would be improved with implementing a register of interest to minimise and manage any potential conflicts of interest. Members will have register of interests at their constituent authorities but there is no register for staff.

### Appendix 4 – Action Plan No. 3

## Transparency

58. 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?
59. Meetings of Clydeplan are held in public and papers available from the Renfrewshire Council website. The Clydeplan website also publishes information on consultations and progress with the strategic development plan. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the management commentary.

# Best Value and performance

60. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. Audited bodies 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.
61. In this section we include commentary on whether Clydeplan continues to prepare an annual report for members and is progressing with the second strategic development plan.

## Management arrangements

62. Per the minute of agreement for Clydeplan, an annual report has to be prepared; this was included in the March 2015 meeting and summarised the main work including progress with the strategic development plan, the rebranding to Clydeplan and plans of the GNP.

## Strategic Development Plan

63. The Strategic Development Plan (SDP) was approved in May 2012 and a refreshed Action Programme in support of the SDP was published at the September 2014 meeting of the Joint Committee.

The action programme outlines twenty proposals over the lifetime of the strategy that need to be delivered in order to achieve the vision and spatial strategy set out in the SDP.

64. In preparation of the second Strategic Development Plan for the Glasgow and Clyde region, a Main Issues Report (MIR) was published in January 2015 for public consultation. The purpose of the MIR was to highlight the key changes which might influence the SDP since its approval in May 2012 and what issues need to be considered when preparing the next SDP.
65. 85 responses were received from members of the public in relation to the MIR and consideration is currently being given to how the issues raised can be taken forward into the proposed plan due for publication in early 2016.

## National performance audit reports

66. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued which are outlined in appendix III. While these reports might not directly cover the work of Clydeplan, there may be lessons learned or helpful information on wider issues in local government. However, there are no formal processes in place to update members on these reports and disseminate the impact for Clydeplan.

### Appendix 4 – Action Plan No. 4

# 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.

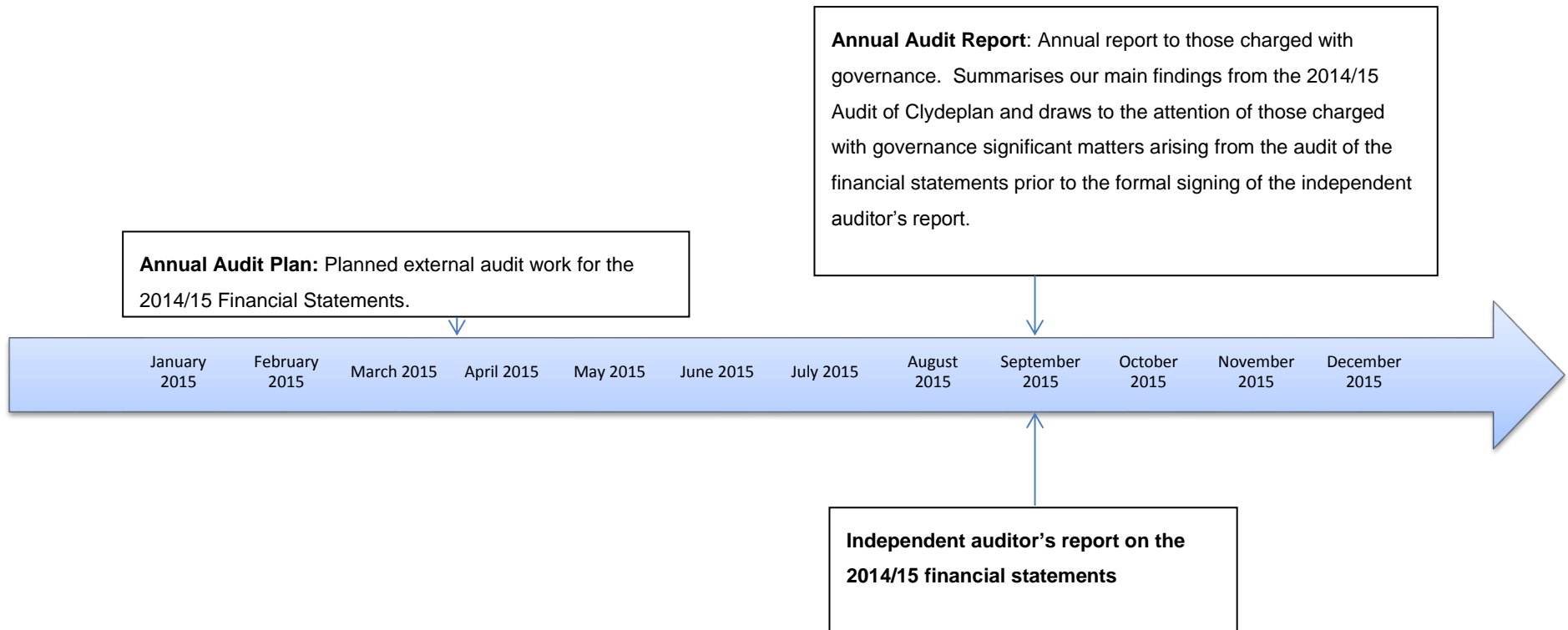
Audit Risk	Assurance procedure	Results and conclusions
<b>Risk of material misstatement</b>		
<p><b>Management override of controls</b></p> <p>As stated in ISA 240, management is in a unique position to perpetrate fraud because of management’s ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</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 outside the normal course of business.</li> </ul>	<ul style="list-style-type: none"> <li>• No issues have arisen as part of our audit work that would indicate management override of controls</li> </ul>
<p><b>Annual Governance Statement</b></p> <p>The statement of internal financial control has now been replaced by the annual governance statement which contains a number of additional disclosures.</p>	<ul style="list-style-type: none"> <li>• Review of disclosures in annual governance statement against the Delivering good governance in local government: framework</li> <li>• Ensure disclosures are consistent with the information within the financial statements</li> </ul>	<ul style="list-style-type: none"> <li>• The annual governance statement followed the guidelines and was consistent with information on the audit. There were only minor presentation changes to wording</li> </ul>



Audit Risk	Assurance procedure	Results and conclusions
<p><b>Management Commentary</b></p> <p>The 2014 regulations require the annual accounts to include a management commentary. The Commentary will include a number of additional disclosures in comparison to the current explanatory foreword but Scottish Government guidelines are still to be issued.</p>	<ul style="list-style-type: none"> <li>Ensure information in management commentary is consistent with that contained in the financial statements and meets guidance issued.</li> </ul>	<ul style="list-style-type: none"> <li>The management commentary was compared to the Scottish Government guidance issued. In general the commentary met the guidance and was appropriate for the size of Clydeplan</li> </ul>
<p><b>Accounting for Green Network Partnership (GNP)</b></p> <p>The 2014/15 Code of Practice on Local Authority accounting adopts various accounting standards relating to group and joint ventures which Clydeplan should consider as part of the preparation of the financial statements.</p>	<ul style="list-style-type: none"> <li>Review of GNP partnership disclosures as part of the financial statements audit.</li> </ul>	<ul style="list-style-type: none"> <li>The accounting treatment was reviewed by finance officers. They proposed that GNP was not a joint operation of Clydeplan and outwith the scope of <i>IFRS 11 Joint Arrangements</i> and we agreed with this approach. The restatement note shows the impact of the change in accounting treatment. The results were included in the notes to the accounts, to meet the Terms of Reference of GNP. Satisfactory</li> </ul>

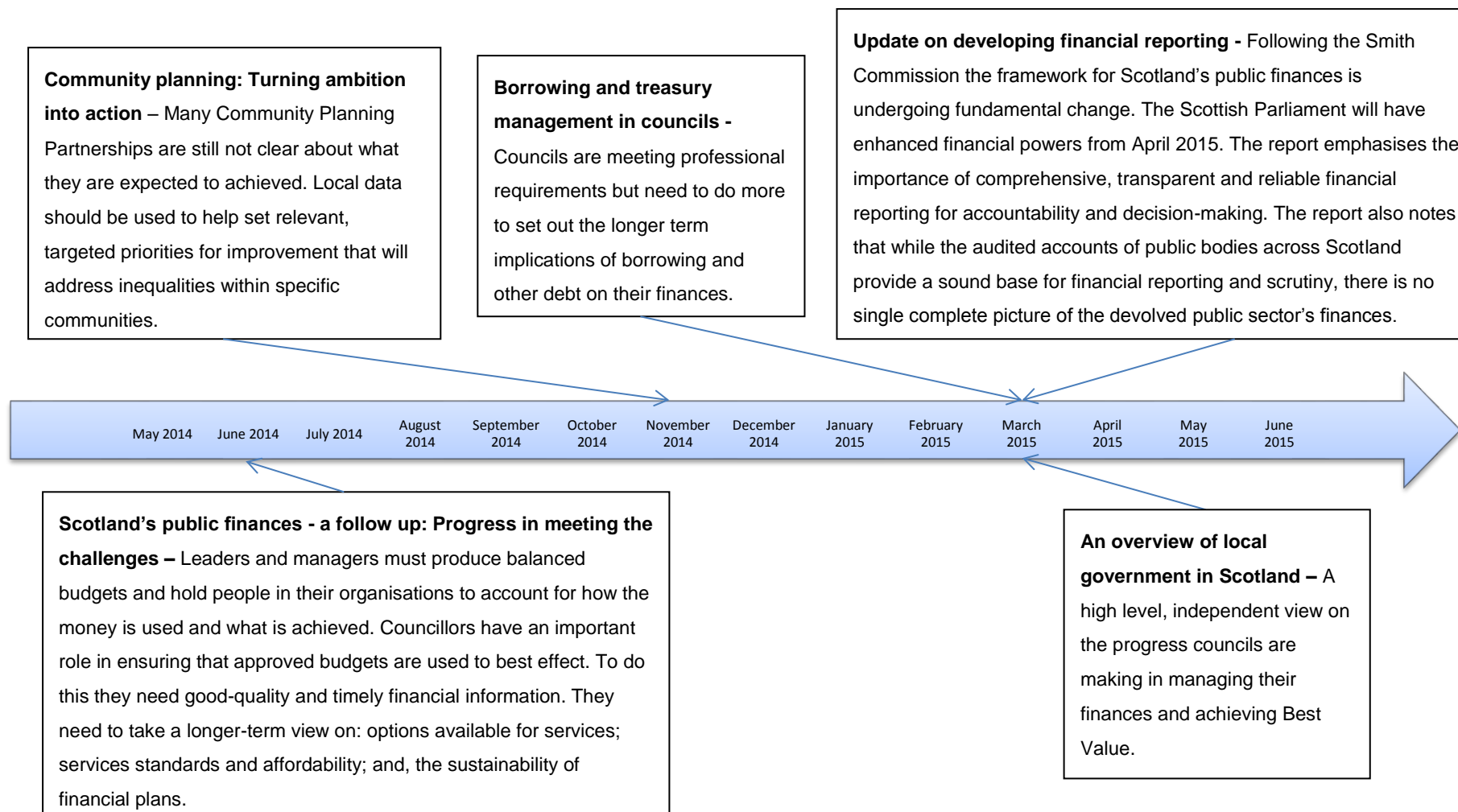
# Appendix II

## Summary of Clydeplan local audit reports 2014/15



# Appendix III

## Summary of Audit Scotland national reports 2013/14



# Appendix IV

## Action plan

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1 9/26	<p><b>Financial Regulations</b></p> <p>The financial regulations were last updated in June 2013 but there have been changes to the process of approving the accounts, as introduced by The Local Authority Accounts (Scotland) Regulations 2014.</p> <p><b>Risk</b></p> <p>There is a risk it is not clear who is responsible for meetings the new arrangements</p> <p><b>Recommendation</b></p> <p>Financial regulations are updated to reflect new statutory requirements.</p>	<p>The new timescales and processes were met for the audit of the 2014/15 accounts.</p> <p>The regulations will be updated for changes from the statutory instruments in time for planning the audit of 2015/16 financial statements.</p>	Treasurer	31 December 2015

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
<p><b>2</b> <b>13/53</b></p>	<p><b>Business continuity plans</b> There are no formal business continuity plans.</p> <p><b>Risk</b> Should there be sudden or significant changes there could be delays in getting Clydeplan systems and processes running efficiently again, allowing staff to return to work.</p> <p><b>Recommendation</b> Business continuity plans are prepared appropriate to the size and circumstances of Clydeplan.</p>	<p>Internal audit are undertaking a review of business continuity arrangements as part of the audit work for 2015/16. We will work with them as part of the review and implement any recommendations arising from the review.</p>	<p>Manager</p>	<p>31 March 2016</p>
<p><b>3</b> <b>14/56</b></p>	<p><b>Registers of interest</b> There is no register of interest for staff.</p> <p><b>Risk</b> Clydeplan may not be able to identify and then minimise potential significant conflicts of interest.</p> <p><b>Recommendation</b> Clydeplan implement a register of interests for staff that is updated annually. The register, or details of access to it, should be made available on the website.</p>	<p>Clydeplan currently has in policies on declaring gifts and hospitality and members should declare any interests at meetings.</p> <p>We will implement a register of staff.</p>	<p>Manager and Treasurer</p>	<p>31 December 2015</p>

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
4 15/65	<p><b>Audit Scotland National Reports</b></p> <p><b>There is no formal process in place to review Audit Scotland’s national reports pertinent to Clydeplan.</b></p> <p><b>Risk</b></p> <p><b>There is a risk that Clydeplan miss out on lessons learned from other government audits.</b></p> <p><b>Recommendation</b></p> <p><b>Audit Scotland reports are reviewed by officers and summary information or lessons learned disseminated to members.</b></p>	<p>Manager will liaise with Renfrewshire Council officers to assess best way for proportionate arrangements to review reports and decide which should be summarised for members.</p>	<p>Manager and Treasurer</p>	<p>30 November 2015</p>