



# **Glasgow Clyde Valley Strategic Development Planning Authority (Clydeplan)**

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/)).

Anne McGregor is the external auditor of Glasgow Clyde Valley Strategic Development Planning Authority (Clydeplan) for the period 2011/12 to 2015/16.

This report has been prepared for the use of Glasgow Clyde Valley Strategic Development Planning Authority (Clydeplan) and 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

- Clydeplan reported a deficit of £100k against a planned deficit of £120k.
- Overall financial management arrangements satisfactory
- There is no budget for 2017/18 but levels of reserves considered sufficient for medium term. Longer-term financial planning now dependent on Scottish Government

## Governance and transparency

- Overall control arrangements are satisfactory but improvements required on business continuity arrangements.
- Participating in National Fraud Initiative would improve arrangements to prevent fraud.
- Register of interests now completed by staff.

## Outlook

- The long-term future of Clydeplan is uncertain due to the Scottish Government review of the planning system
- The review recommended that a national infrastructure agency or working group with statutory powers should be established, involving all infrastructure providers as well as planning representatives.
- The Scottish Government is now identifying options for strategic development planning authorities, taking into account their relationship with national planning framework and wider governance of city region planning, development and infrastructure delivery. A white paper is due in winter 2016 enabling a planning bill to be brought forward in 2017.

# Introduction

1. This report is a summary of our findings arising from the 2015/16 audit of Glasgow Clyde Valley Strategic Development Planning Authority (Clydeplan). The report is divided into sections which reflect our public sector audit model.
2. The management of 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 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 [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 Clydeplan 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 Clydeplan 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 Clydeplan 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 Clydeplan have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on Clydeplan's ability to continue as a going concern in the short-term.</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

10. We received the unaudited financial statements on 31 May 2016, in accordance with the agreed timetable. The working papers were of a good standard and finance staff provided 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

11. 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 Clydeplan on 20 June 2016.
12. 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.
13. 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 Clydeplan we set our planning materiality for 2015/16 at £7,300 (1% of gross expenditure). Performance materiality was calculated at £5,500, 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 and amended it to include all pension costs. Materiality was revised on receipt of the financial statements; materiality was set at £7,989 and performance materiality to £3,995. All errors over £1,000 are reported.

## 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. There were no monetary errors.

## Significant findings from the audit

20. 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.
  - Significant difficulties encountered during the audit.
  - Written representations requested by the auditor.

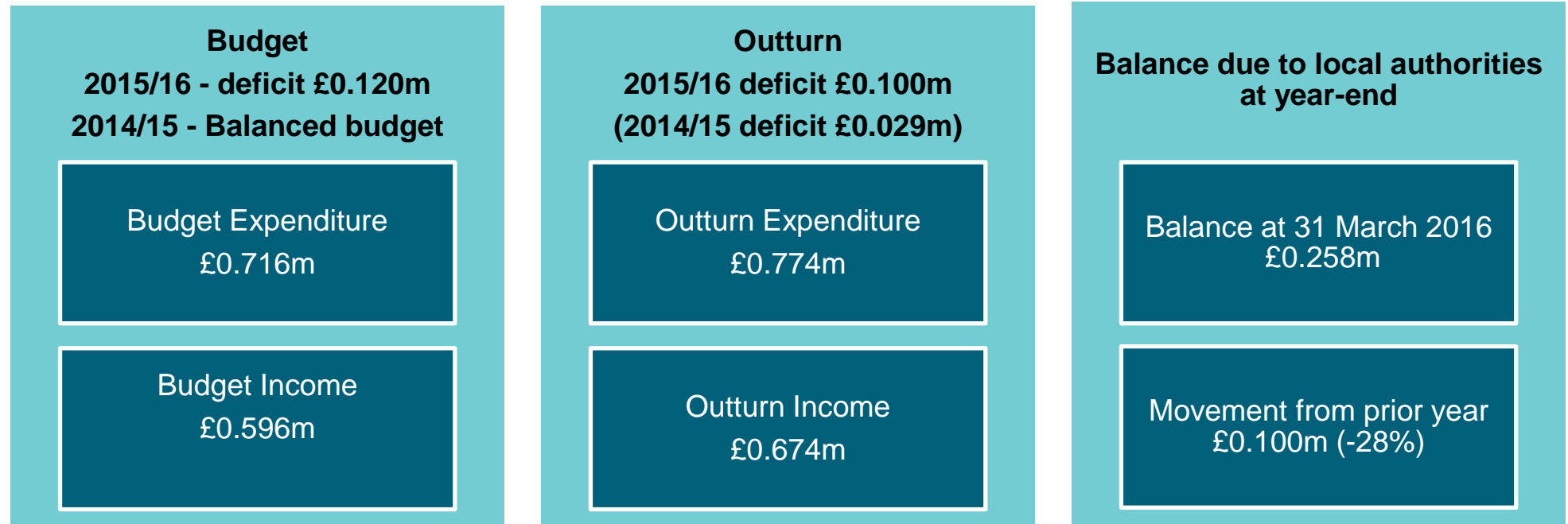
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- Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.
21. There are no matters, other than those set out elsewhere in this report, to which we wish to draw to your attention.

## **Future accounting and auditing developments**

### **Code of Audit Practice**

22. A new Code of Audit Practice will apply to all audits from financial year 2016/17. There will be a focus on four areas:
- Governance and transparency.
  - Value for money.
  - Financial management.
  - Financial sustainability.
23. 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

24. In this section we comment on Clydeplan's financial outcomes and assess the Authority's financial management arrangements.
25. The Authority 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

26. Clydeplan incurred an accounting deficit on the provision of services of £0.151m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services increased from £0.712m to £0.799m, an 11% increase. The main



increase from 2014/15 is for payments to other bodies which includes costs for Firth of Clyde Forum, which are funded.

27. The deficit as presented in the management commentary (and in the table above), of £0.100m 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.

### Financial management arrangements

28. 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 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.
29. 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 Clydeplan complies with the statement's five principles.

30. Revenue budget monitoring reports are regularly submitted to the joint committee and include year-end forecast as well as comment on income and expenditure to date.
31. We reported last year that the financial regulations were last updated in June 2013 but needed to be updated to reflect the changes in the Local Authority Accounts (Scotland) Regulations 2014. The regulations on the website still include the 2013 version.

### Appendix IV – Action plan 3

### Financial sustainability

32. Financial sustainability means that CLYDEPLAN has the capacity to meet the current and future plans.
33. 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.
34. Effective long-term financial planning, asset management and workforce planning are crucial to sustainability.

### Pension liability

35. The net liability on Clydeplan's balance sheet decreased by £0.342m, from £0.814m in 2015/16 to £0.472m in 2014/15. This is primarily due to the decrease in pension liability of £0.340m, due to changes

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in pension actuary's assumptions; a reduction in the net discount rate over this period.

36. 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

37. 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.
38. In previous years we have reported that the level of these funds was too high compared to annual expenditure. Over the past three years the level has reduced from a high of £0.431m as at 31 March 2013 to £0.258m as at 31 March 2016. As planned, in 2015/16 £120,000 was reimbursed to member authorities.

## Financial planning

39. Clydeplan approved its 2016/17 budget in December 2015; total expenditure was set at £0.587m, a decrease of 1.5% from 2015/16 budget.
40. The 2016/17 budget papers explain that savings could be realised through moving premises and taking the opportunity to relocate

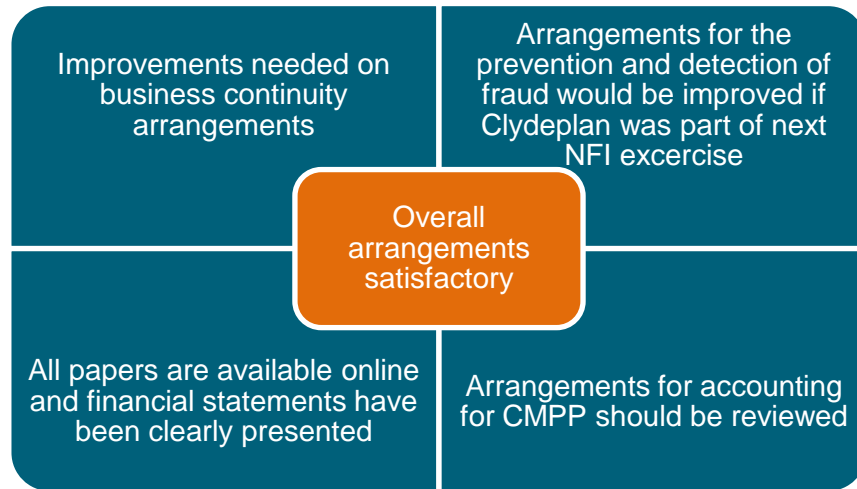
when the lease expires in October 2016. Clydeplan has investigated various options and plans to relocate within Glasgow city centre have fallen through, so an extension on current lease has been agreed.

41. 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. At present only the local government grant settlement position for 2016/17 has been announced by the Scottish Government meaning that Clydeplan has published a budget for financial year 2016/17 only.
42. However, since the 2016/17 budget was approved the Scottish Government has committed to reviewing strategic development planning authorities, adding to the financial uncertainty for Clydeplan.

## Conclusion on financial sustainability

43. We conclude that Clydeplan has adequate level of reserves in the medium-term but that long-term plans can only be made in light of Scottish Government changes following its review of planning.

# 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.
- 45. Citizens should be able to hold 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.

## Partnerships

- 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. The financial results of GNP are included in notes to the accounts of Clydeplan.
- 47. In 2015/16 Clydeplan has been a partner in the Firth of Clyde Forum, and income and expenditure of the forum are included in the accounts of Clydeplan. In February 2016, the forum was formalised into the Clyde Marine Planning Partnership (CMPP), which is an unincorporated association but it is aligned to the work of Clydeplan and therefore hosted by Renfrewshire Council. CMPP is funded by Marine Scotland and grant income of £0.119m is due for 2016/17. To ensure there is transparency over the income and expenditure, and consistent treatment of partnerships, we recommend that the accounting arrangements for CMPP for 2016/17 be reviewed in light of accounting for GNP.

**Appendix IV – action plan point 1**

## Internal control

- 48. With Renfrewshire Council (the council) being the host authority 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.

49. 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 Clydeplan's internal control, risk management and governance arrangements.
50. However, only limited assurance was given for the business continuity arrangements. Internal audit reported that the business continuity plan documentation at Clydeplan is limited to restoration of on-site aspects of the IT services used by the organisation. Although a small organisation, implementation of a complete BCP which addresses the business operations of the organisation is required before assurances in this area can be provided.
51. Now that the lease at West George Street office has been extended, management is progressing with addressing the action plan now in place.

**Appendix IV – action plan point 4**

## Internal audit

52. 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.

53. 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.

## Arrangements for the prevention and detection of fraud

54. 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, but could be improved by participating in the National Fraud Initiative (NFI). No system can eliminate the risk of fraud entirely.
55. 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.

56. We recommend Clydeplan 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 2

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

57. The arrangements for the prevention and detection of corruption in Clydeplan are satisfactory and we are not aware of any specific issues that we need to record in this report. Last year we recommended that a register of interests for staff be introduced to minimise and manage and potential conflict of interest and this has now been completed.

## 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. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the management commentary.

60. 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.

## Outlook

61. The long-term future of Clydeplan is uncertain due to the recent Scottish Government review of the planning system.
62. In our annual audit plan we reported that there was a Scottish Government review of the planning system on-going. In September 2015, an independent panel was appointed by Scottish Ministers to review the Scottish planning system. The report of the panel, [\*Empowering Planning to Deliver Great Places\*](#) was published on 31 May 2016. It contained 48 recommendations designed to rationalise, improve and modernise the planning system. Scottish Ministers published their response to the report of the independent planning review panel on 11 July 2016.
63. One of the recommendations was that a national infrastructure agency or working group with statutory powers should be

established, involving all infrastructure providers as well as planning representatives.

64. The Scottish Government is now identifying options for re-purposed strategic development planning authorities, taking into account their relationship with national planning framework and wider governance of city region planning, development and infrastructure delivery.
65. The Scottish Government aims to consult on a white paper in autumn/winter 2016, enabling a planning bill to be brought forward in 2017.
66. The Strategic Development Plan Manager has been updating members on developments during the year.

# Best Value

67. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. Clydeplan 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.

## Annual report

68. Per the minute of agreement for Clydeplan, an annual report has to be prepared; this was included in the April 2016 meeting and summarised the main work including progress with the strategic development plan, plans of the GNP and CMPP.
69. A key feature of the annual report is the large number of partners (both private and public sector) that are consulted, and with whom Clydeplan engage, as part of its work.

## National performance audit reports

70. 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 Clydeplan, there may be lessons learned or helpful information on wider issues. Last year we raised the issue that issue that, there are

no formal processes in place to update members on these reports and disseminate the impact for Clydeplan.

### Appendix IV – action plan point 6

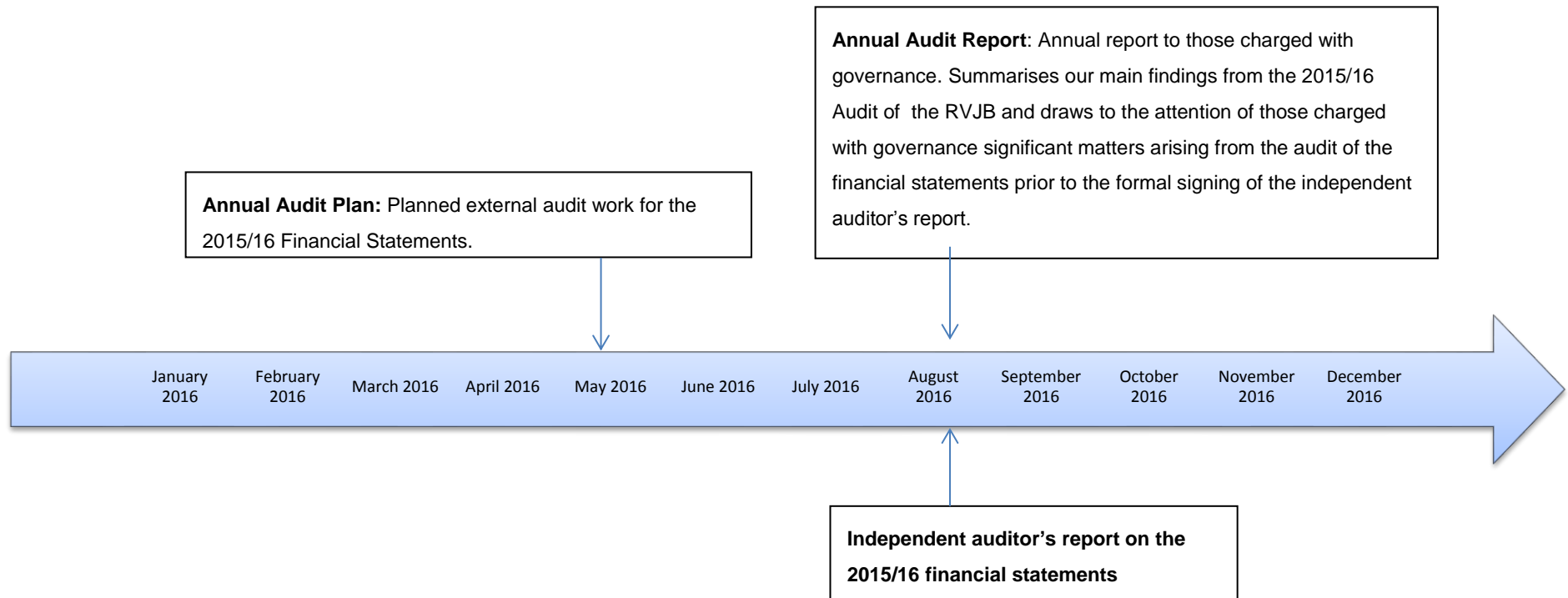
# Appendix I: Significant audit risks

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.

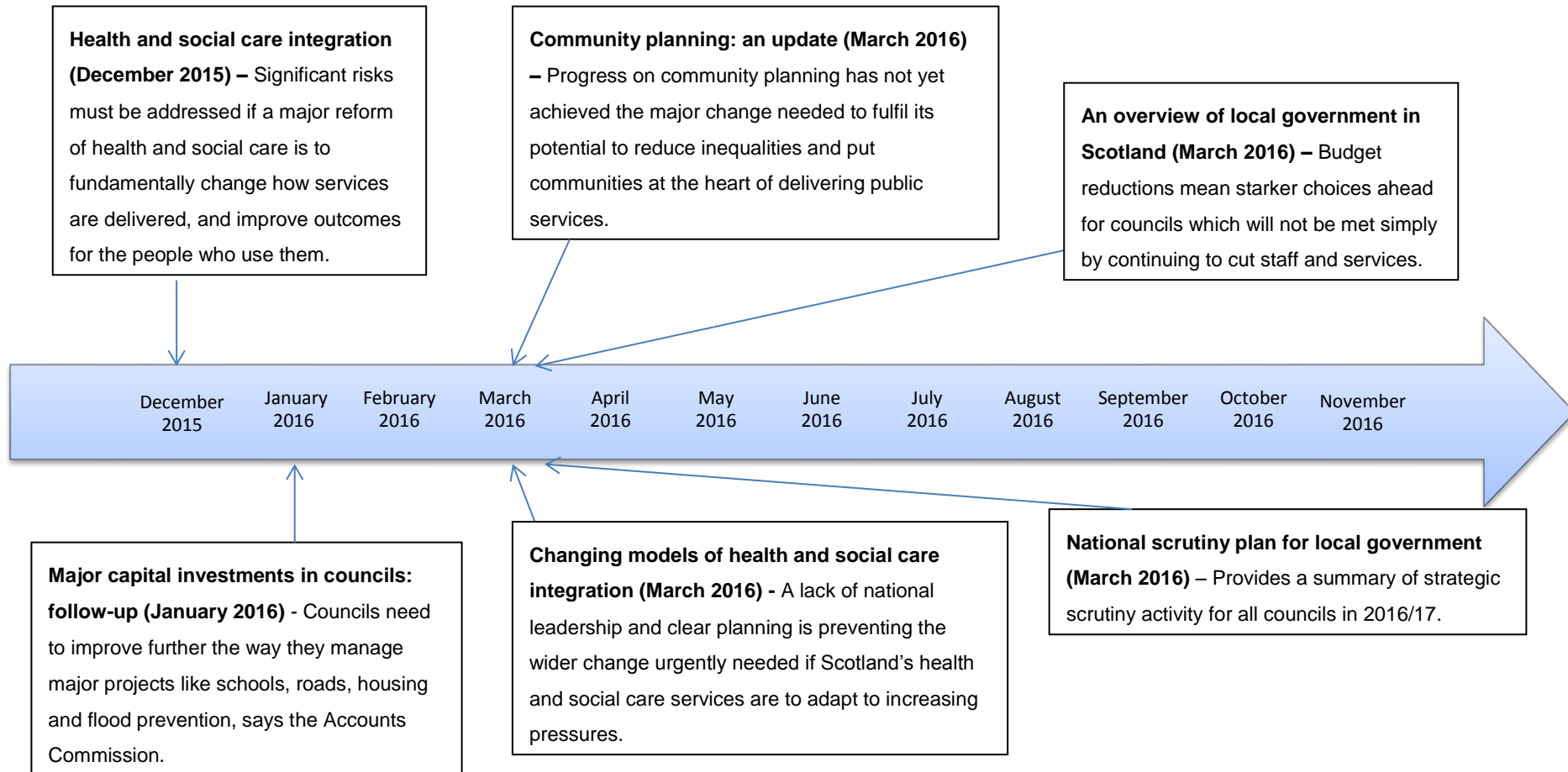
Audit Risk	Assurance procedure	Results and conclusions
<b>Risk of material misstatement</b>		
<p><b>Risk of management override of control</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit.</p> <p><b>Risk</b></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>	<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>	<p>Testing was satisfactory. We noted that new income was received for Firth of Clyde Forum. This will continue into 2016/17 under the Clyde Marine Planning Partnership. See appendix IV</p>



# 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.	47	<p><b>Clyde Marine Planning Partnership (CMPP) (new for 2015/16)</b></p> <p>Clydeplan is a partner in CMPP. In previous years the accounts of Clydeplan were revised to show a clear distinction between its income and expenditure and that of partnerships.</p> <p><b>Recommendation</b></p> <p>The accounting and presentation of income and expenditure of CMPP be reviewed for 2016/17 so there is transparency of its activity, distinct from that of Clydeplan.</p>	<p>We will review the accounting treatment for the 2016/17 accounts.</p> <p>Budget papers for 2016/17 will clearly distinguish between Clydeplan and CMPP.</p>	<p>Strategic Development Plan (SDP) Manager Treasurer 31 December 2016</p>
2.	56	<p><b>National Fraud Initiative (new for 2015/16)</b></p> <p>Clydeplan 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 Strategic Development Plan Manager will liaise with internal audit to plan for Clydeplan to be included in the next NFI exercise (for any areas which may not be covered by the G&amp;CVSDPA under Renfrewshire Council systems and processes).</p>	<p>SDP Manager Chief Internal Auditor 31 October 2016</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
3.	31	<p><b>Financial Regulations (carried forward from 2014/15)</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> There is a risk it is not clear who is responsible for meetings the new arrangements.</p> <p><b>Recommendation</b> 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 and 2015/16 accounts.</p> <p>The regulations will be updated for changes from the statutory instruments.</p>	<p>Treasurer</p> <p>Original target: 31 December 2015</p> <p>Revised target 31 December 2016</p>
4.	51	<p><b>Business continuity planning (carried forward from 2015/16)</b></p> <p>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 reported in the annual report that the Business Continuity Plan documentation at Clydeplan is limited to restoration of on-site aspects of the IT services used by the organisation.</p> <p>Action plan now being progressed to address issues raised by internal audit.</p>	<p>SDP Manager</p> <p>31 March 2017</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
5.	70	<p><b>Audit Scotland National Reports (carried forward from 2014/15)</b></p> <p>There is no formal process in place to review Audit Scotland's national reports pertinent to Clydeplan.</p> <p><b>Risk</b> There is a risk that Clydeplan miss out on lessons learned from other government audits.</p> <p><b>Recommendation</b> Audit Scotland reports are reviewed by officers and summary information or lessons learned disseminated to members.</p>	<p>June update: Officers are reviewing how the council process for reviewing Audit Scotland national reports can be extended to Clydeplan and will discuss approach with auditor and agree process for September meeting.</p> <p>The Head of Planning and Housing Services (Renfrewshire Council) and the Treasurer will disseminate any Audit Scotland national reports relevant to Clydeplan to the Strategic Development Plan Manager.</p> <p>Any key risks will then be shared with the Joint Committee by the SDP Manager.</p>	<p>Head of Planning and Housing Services (Renfrewshire Council)</p> <p>Treasurer</p> <p>SDP Manager</p> <p>Original target: 31 November 2015</p> <p>Revised target 31 December 2016</p>