



Clyde Muirshiel Park Authority Joint Committee

Proposed 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)

Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. (www.audit-scotland.gov.uk)

The Accounts Commission has appointed Anne McGregor as the external auditor of the Clyde Muirshiel Park Authority Joint Committee for the period 2011/12 to 2015/16.

This report has been prepared for the use of the Clyde Muirshiel Park Authority Joint Committee 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 Joint Committee. 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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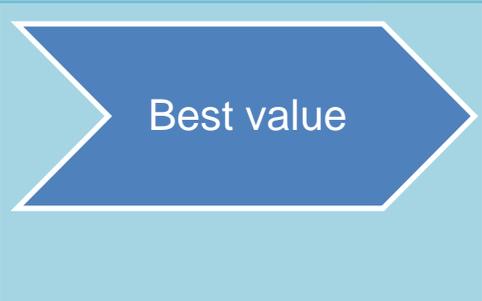
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Contents

Key messages.....	4	Best Value and performance	16
Introduction.....	5	Appendix I – Significant audit risks	17
Audit of the 2014/15 financial statements	6	Appendix II.....	20
Financial management and sustainability.....	9	Appendix III.....	21
Governance and transparency.....	13	Appendix IV	22

Key messages

 <p>Audit of financial statements</p>	<ul style="list-style-type: none">• Unqualified independent auditor's report on the 2014/15 financial statements.
 <p>Financial management and sustainability</p>	<ul style="list-style-type: none">• The CMPA reported a deficit of £0.02m compared to a budgeted deficit of £0.026k.• Requisition levels from partner local authorities continue to decrease, reserves are very small compared to annual expenditure and officers forecast a funding gap for 2016/17. There are financial pressures on CMPA to be addressed and reviews of park operations and income generation opportunities are ongoing.
 <p>Governance and transparency</p>	<ul style="list-style-type: none">• In February 2015 members were presented with key findings from the 2014 governance review. The park has high visitor numbers, good accessibility and excellent educational and events programme but priorities are uncertain and commercial income too low.• Officers are now focusing on three areas: education; leisure activity and environmental management. This includes looking at other parks to identify examples of good practice.
 <p>Best value</p>	<ul style="list-style-type: none">• Due to the governance review no formal strategy document for the park has been in place since 2012; instead various updates were adopted. As part of the next steps following the governance review a revised park strategy will be prepared for early 2016.• Due to the staff changes an annual report for 2013/14 was not prepared but the 2014/15 report was presented to members in September 2015; it showed the positive impact of the Commonwealth Games on increased activity and access to funding.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of the Clyde Muirshiel Park Authority Joint Committee (CMPA). The report is divided into sections which reflect our public sector audit model.
2. The management of the CMPA is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of the CMPA, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports, summarised at **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 CMPA understands its risks and has arrangements in place to manage these risks. The council 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

Audit opinion	<ul style="list-style-type: none">• We have completed our audit and issued an unqualified independent auditor's report.
Going concern	<ul style="list-style-type: none">• The financial statements of the CMPA have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on the CMPA to continue as a going concern.
Other information	<ul style="list-style-type: none">• We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. The reports followed Scottish Government guidelines and there were only a few disclosure changes made to the statements as a result of the audit.

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 which assisted the delivery of the audit to deadline.

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, provided to officers in March and later presented to the Joint Committee on 5 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 of the CMPA we set our planning materiality for 2014/15 at £12,110 (1% of gross

expenditure). We report all misstatements greater than £1,000. Performance materiality was calculated at £6,055 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 all pension costs were now included and materiality increased to £13,808 and performance materiality to £6,904.

Evaluation of misstatements

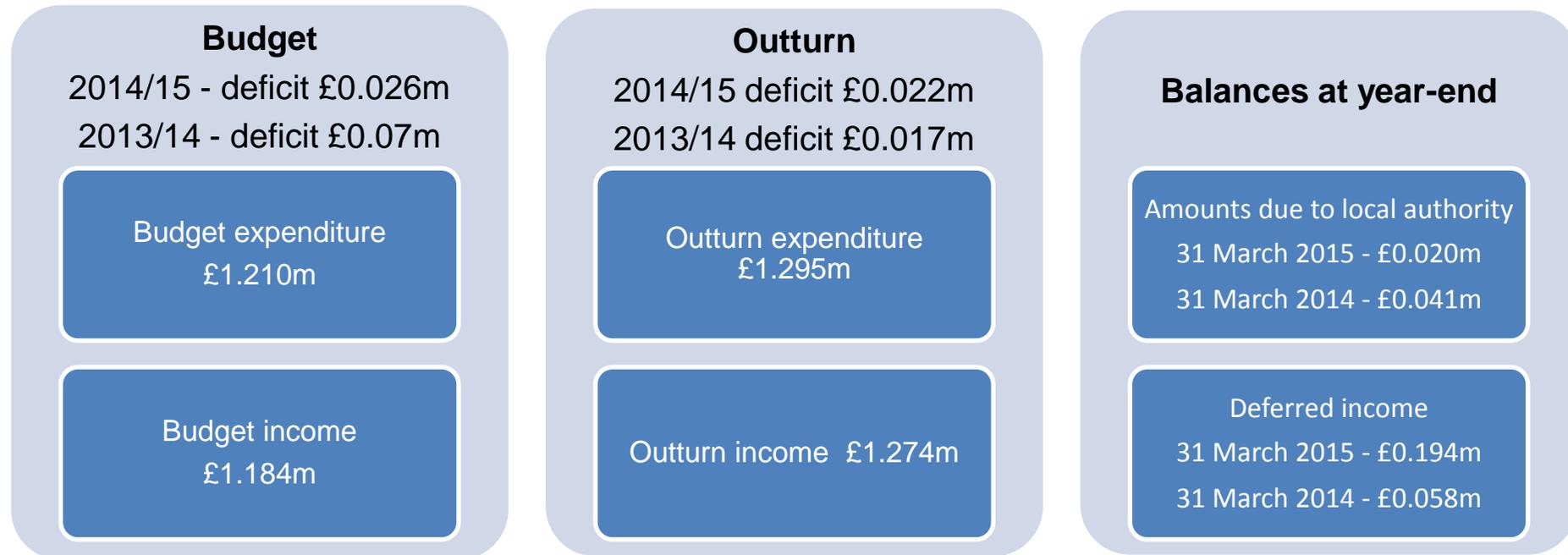
18. A small number of presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements.

Significant findings from the audit

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. The CMPA 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. The CMPA incurred an accounting deficit on the provision of services of £0.107m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services decreased from £1.526m to £1.357m, an 11% decrease.
23. The deficit as presented in the management commentary, of £0.022m 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. Overall the CMPA reported an underspend of £0.004m against a budgeted deficit of £0.026m. The surplus on other income of £0.090m is due to additional grants, funding for project expenditure and insurance costs. These costs contribute to the overspend recorded against supplies and services (£0.056m) and transport costs (£0.017m).
25. In the CIES employee costs decreased by £0.155m (14%) from 2013/14 as CMPA had to respond to £0.165m (16%) reduction in requisition from members. CMPA continue to seek income from other providers e.g. Forestry Commission and Commonwealth Games legacy funding but overall other income fell by 4% in 2014/15.

Financial management arrangements

26. 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 CMPA
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders
 - monitoring reports do not just contain financial data but are linked to information about performance.

27. The financial regulations were updated in September 2014 and revenue budget monitoring reports are submitted to CMPA on a regular basis and they include forecasts for annual outturn. Internal audit did not identify any key risks in their review of budgetary control.

Financial sustainability

28. 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

29. The net liability on CMPA's balance sheet has increased from £0.551m in 2013/14 to £1.029m in 2014/15, a reduction of £0.478m. The principal reason for this increase is the pension liability rise from £0.532m to £1.009m. This increase is driven by changes in the pension actuary's assumptions, mainly by the reduction in the net discount rate over this period.
30. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.

31. 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

32. Like all joint boards, the CMPA has no specific powers to retain reserves to meet future requirements and technically the amounts are due to local authorities. These balances are used to support medium term financial planning and address any unforeseen costs.
33. Whilst it would be incorrect for joint committees to continually increase these balances, the year-end balances due to authorities have been decreasing and projected year-end balance at 31 March 2015 of £19,767 is only 2% of 2014/15 expenditure, increasing pressure on managing unforeseen costs and any overspends may need additional, and unbudgeted, requisition funding from member authorities

Project income

34. At the same time, Table 1 shows that CMPA has managed to obtain funding for specific projects and as expenditure is incurred, income is released to match the funding. Balances due for future expenditure are as follows:

Table 1: extracts from the balance sheet

As at 31 March	2015 £	2014 £	2013 £	2012 £
Project deferred income	153,399	99,247	118,017	115,695

Source: CMPA Annual Accounts

Financial planning

35. CMPA approved its 2015/16 budget in February 2015; set at £1.156m. The main changes from the previous year are budgeting for a decrease in employee costs of £0.046m and decrease in requisitions payable by member councils of £0.049m, reflecting the continuing pressures on local authority funding.
36. There has been an indicative budget prepared for 2016/17 which budgets for a further decrease in requisitions of £0.115m. Also included within this budget is a need to find £0.132m in currently unallocated savings in order to deliver on the budget

Conclusion on financial sustainability

37. The level of 'reserves' at CMPA is low at only £0.020m and while funds are held for projects, expenditure is restricted to these projects. A savings gap has been identified for 2016/17. The range of services is currently sustainable due to the project income. Reviews of staffing levels and commercial income opportunities are ongoing and the interim park manager contract extended. We will

continue to monitor financial plans to see how savings gap will be addressed.

Appendix IV – action plan point 1 and 2

Governance and transparency



Corporate Governance

- 38. Members and management of the CMPA are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.
- 39. As reported in previous years, in December 2012 CMPA members formally agreed that Renfrewshire Council, in consultation with member authorities undertake a review of the existing management

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

- 40. The review was carried out in 2014 with the support of external consultants and in February 2015 a presentation was provided on key messages. Strengths of the park included that visitor numbers are high; accessibility is good with facilities across the park; an excellent educational programme and vibrant events programme. However, the priorities are uncertain and commercial income could be improved.
- 41. Officers are now to carry out a more in-depth 'state of the park' report and focus on three areas: education; leisure activity and environmental management. Work has begun on staffing review and income generation options. Officers are looking at other parks to identify examples of good practice.

Internal control

- 42. With Renfrewshire Council (the council) being the host for the CMPA, all financial transactions of the CMPA are processed through the financial systems of the council and are subject to the same controls and scrutiny of the council including regular reviews of internal audit.
- 43. In the Internal Audit Annual Report 2014/15, the Chief Auditor concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the CMPA's internal control, risk management and governance arrangements.

44. However, a specific review was undertaken in 2014/15 in relation to Inventory Management and Internal Audit deemed they could give no assurance on the arrangements in place. They found:
- Inventory records are not maintained on an ongoing basis but rather are updated as part of the year-end inventory checks, therefore this is a risk that lost or missing inventory items may not be identified timeously.
 - There are a number of areas where Inventory Procedures are not being complied with by the CMPA, this includes the requirement to complete annual inventory certificates, use of inventory forms and appointment of Establishment Responsible Officers and a Park Responsible Officer.
45. Management agreed to take the appropriate action in order to mitigate the risks identified.

Internal audit

46. Internal audit provides members and management of CMPA with independent assurance on risk management, internal control and corporate governance processes. We are required by international auditing standards to make an assessment of internal audit to determine the extent to which we can place reliance on its work. To avoid duplication, we place reliance on internal audit work where possible.
47. 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. We placed reliance on their work on council payroll and treasury management systems.

Arrangements for the prevention and detection of fraud

48. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within CMPA are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.

National Fraud Initiative in Scotland

49. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within CMPA are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.
50. CMPA is not part of this year's National Fraud Initiative (NFI). NFI is a counter-fraud exercise led by Audit Scotland, overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify circumstances (matches) that might suggest the existence of fraud

or error .These exercises are undertaken every two years

<http://www.audit-scotland.gov.uk/work/nfi.phpf>

51. We would encourage CMPA to consider being involved in the next exercise in 2016/17.

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

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

Transparency

53. Citizens should be able to hold the CMPA to account about the services it provides. Transparency means that citizens have access to understandable, relevant and timely information about how the council is taking decisions and how it is using its resources.
54. 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?

55. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the commentary.
56. Meetings of CMPA are held in public and papers available from the Renfrewshire Council website. We noted that the level of written updates on performance and progress on the governance review was less in 2014 and in the first six months of 2015 but in September the 2014/15 annual report was issued and members updated on next steps for the review of the park. A new park strategy should include performance management and reporting arrangements.

Appendix IV – action plan point 2

Best Value and performance

57. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. CMPA should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.
58. Last year we reported that as a consequence of the review of CMPA not being done in 2013 no formal strategy document for the park has been in place since 2012. The previous strategy covered the period 2008-11 and was updated to cover 2011-12. In December 2013 CMPA adopted a workplan for 2014/15, which picks up on principles of the previous park strategy and details actions planned but there was no information on milestones, or measurements or resources to be applied.
59. 2014/15 was a year of change with budgets for reduced requisition income, the governance review, the previous park manager leaving in March 2014 and an interim appointment being made. Therefore, there has not been the same level of strategic planning and reporting.

Appendix IV – action plan point 2

60. In September 2015 members were updated with plans for next steps following the governance review and a revised park strategy will be prepared for early 2016.

Performance management and reporting

61. In previous years the park manager reported on the work of the park through an Annual report based on information collected across a range of activities from finance, visitor numbers, health and safety, to issues such as conservation and the various initiatives in place to encourage participation in park activities.
62. Due to the staff changes an annual report for 2013/14 was not prepared. The 2014/15 report was presented to members in September 2015; it showed that visitor numbers had increased and explained the positive impact of the Commonwealth Games on increased activity and access to funding.

National performance audit reports

63. 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 specifically covering local government topics. These are outlined in appendix III. While these reports might not directly cover the work of CMPA, there may be lessons learned or helpful information on wider issues. However, there are no formal processes in place to update members on these reports and disseminate the impact for CMPA.

Appendix IV – action plan point 3

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.

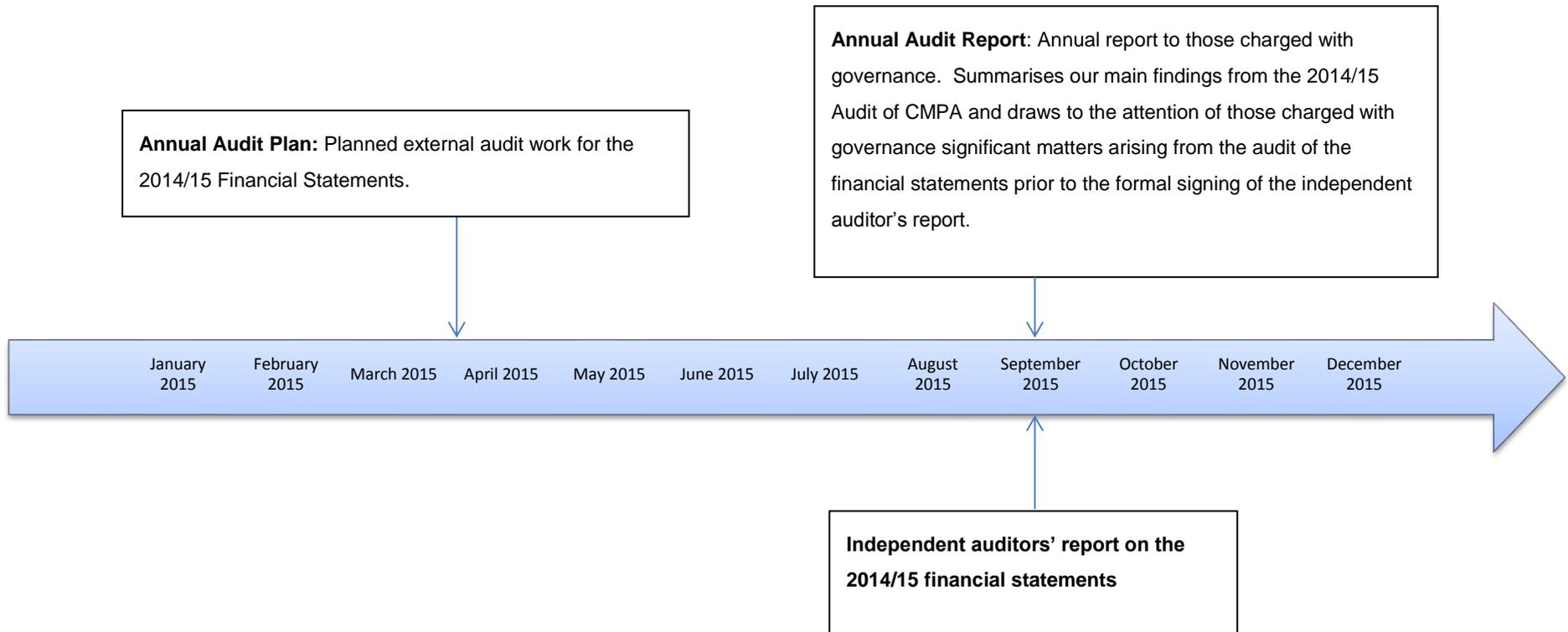
Audit Risk	Assurance procedure	Results and conclusions
Risk of material misstatement		
<p>Management override of controls</p> <p>As stated in ISA 240, management is in a unique position to perpetrate fraud because of management’s ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries • Review of accounting estimates for bias • Evaluating significant transactions that are outside the normal course of business. 	<p>No issues have arisen as part of our audit work that would indicate management override of controls affecting the outturn or year-end position.</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>Income</p> <p>CMPA receives a significant amount of income in addition to local authority member requisitions.</p> <p>CMPA has a number of income streams (requisition from contributing councils, charges to users, grants, sales fees and charges and other miscellaneous income).</p> <p>International auditing standards (ISA240) requires that auditors consider the presumption that there are risks of fraud in revenue recognition.</p> <p>There is a risk that income is not correctly recognised and accurately recorded.</p>	<ul style="list-style-type: none"> We will substantively test revenue streams to ensure that income has been completely and accurately recorded. 	<p>We tested a sample of items across a range of income sources.</p> <p>We investigated movements from prior years and identified a classification error which resulted in disclosure changes to income headings.</p>
<p>Annual Governance Statement</p> <p>Under the 2014 Regulations an annual governance statement is required and The statement of system 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"> Review of disclosures in annual governance statement against the <i>Delivering good governance in local government</i>: framework Ensure disclosures are consistent with the information within the financial statements and internal audit reports 	<p>The annual governance statement followed the guidelines and was generally consistent with information on the audit. There were only a couple of changes as a result of the audit</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>Management Commentary</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 and have not been issued</p>	<ul style="list-style-type: none"> • Ensure information in management commentary is consistent with that contained in the financial statement 	<p>The management commentary was compared to the Scottish Government Guidance. In general terms the commentary met the guidelines. Changes were made to include more information on the governance review.</p>
<p>Risks identified from the auditor’s wider responsibility under the Code of Audit Practice</p>		
<p>Governance review: There is no formal strategy document in place for the park. There is a risk there is no clear direction for the park or shared understanding of priorities, which may lead to ineffective decision making in the short term.</p>	<ul style="list-style-type: none"> • Review report findings when published • Review management commentary in 2014/15 financial statements and consider disclosures under ‘future developments’. • Provide update in annual report on the audit 	<p>The review has not been published. A more in depth State of the park review is now planned but no timescales yet in place.</p>
<p>Financial Sustainability: The 2014/15 budget noted that member requisitions reduced by 16.1% (£165k) from the previous year. The 2015/16 budget includes a reduction of member requisitions of 5.8% for 2015/16 and an indicative further 14.3% in 2016/17. There is a risk over the financial sustainability of the park and the range of services provided, if projected non requisition income is not achieved over the next 2-3 years.</p>	<ul style="list-style-type: none"> • Monitor outturn in revenue budget monitoring report • Review the 2014-15 outturn and provide an update in our annual report on the audit. 	<p>Actual deficit was £21,641 against a budgeted deficit of £26,300.</p> <p>Reduction in member requisition again for 2015/16 and funding gap identified for 2016/17.</p>

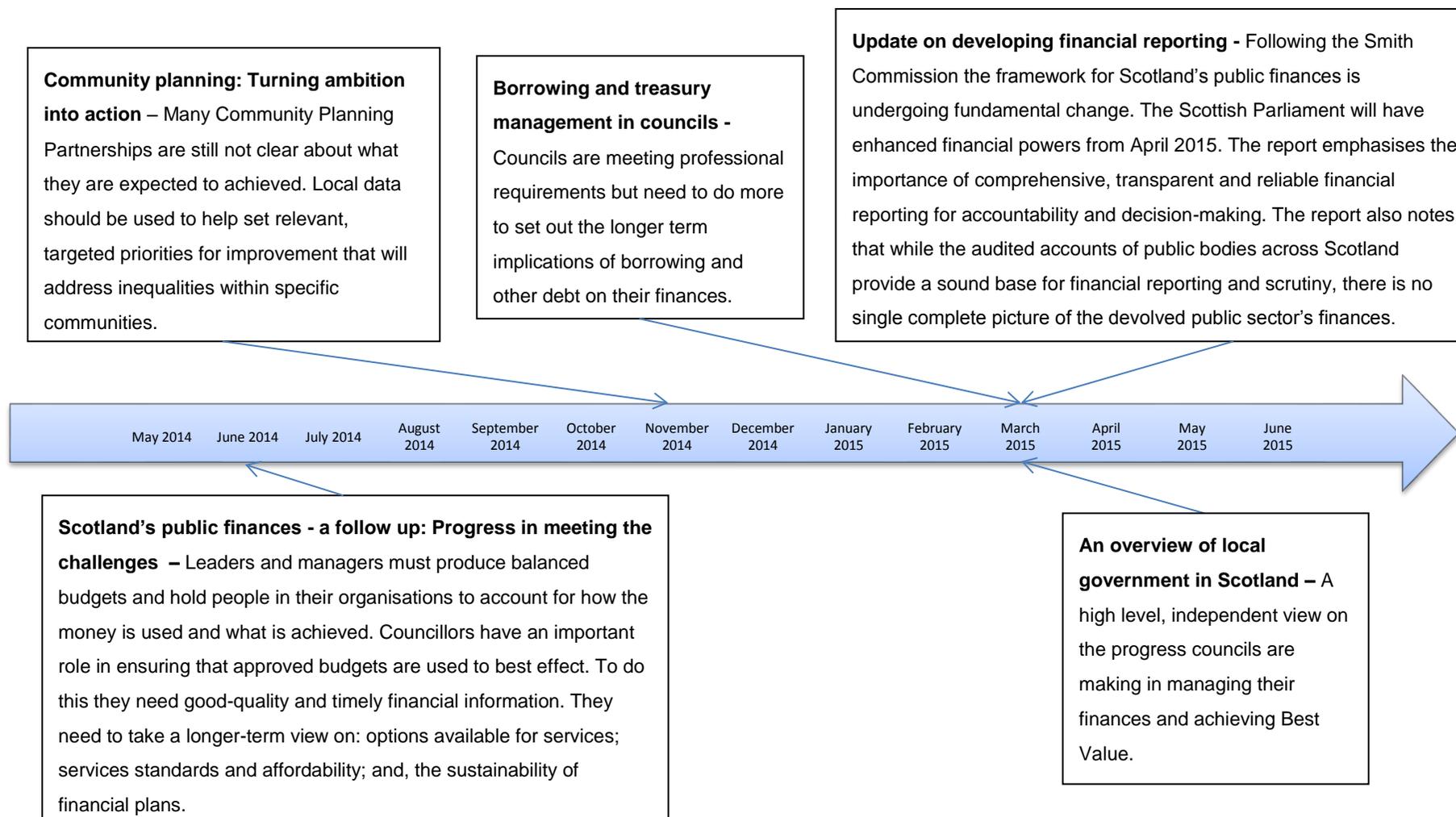
Appendix II

Summary of CMPA local audit reports 2014/15



Appendix III

Summary of Audit Scotland national reports 2014/15



Appendix IV

Action plan

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1 12/37	<p>Financial sustainability</p> <p>Requisition levels from partner local authorities continue to decrease, reserves are very small compared to annual expenditure and officers project a funding gap for 2016/17.</p> <p><i>Risk: There is a risk over the financial sustainability of the park if funding gap is not addressed.</i></p> <p>Recommendation</p> <p>Medium term financial plan with scenario planning to be prepared.</p>	<ul style="list-style-type: none"> • Ongoing revenue monitoring against budget will identify income patterns during the year and updates provided to each CMPA Joint Committee meeting. • CMPA continues to look for other funding sources • Staffing review underway • The projected funding gap to be reviewed as part of 2016/17 budget planning 	Treasurer and interim park manager	February 2016

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
<p>2 12/37 15/56 16/59</p>	<p>Strategy and performance management</p> <p>There has been no formal strategy in place since 2011-12 and there was no 2013/14 annual report.</p> <p>Risk</p> <p>There is a risk there is a lack of direction and priorities for staff to focus on.</p> <p>Recommendation</p> <p>An updated strategy should be prepared which includes information on milestones, or measurements, resources to be applied, along with agreed performance management arrangements</p>	<ul style="list-style-type: none"> The annual report 2014/15 shows that visitor numbers increased and the Commonwealth Games was a key initiative and increased activity and access to funding. Members were updated in September 2015 that a revised park strategy will be prepared for approval by the Joint Committee in early 2016. 	<p>Head of Planning and Economic Development and interim park manager</p>	<p>March 2016</p>
<p>3 16/63</p>	<p>Audit Scotland National Reports</p> <p>There is no formal process in place to review Audit Scotland national reports pertinent to CMPA.</p> <p>Risk</p> <p>There is a risk that CMPA miss out on lessons learned from other audits across local government.</p> <p>Recommendation</p> <p>Audit Scotland reports are reviewed by officers and summary information or lessons learned disseminated to members.</p>	<ul style="list-style-type: none"> Interim park manager will liaise with Renfrew Council officers as to the best way to carry this forward in a proportionate way. 	<p>Treasurer and interim park manager</p>	<p>30 November 2015</p>