

# Clyde Muirshiel Park Authority

2017/18 Annual Audit Report



 AUDIT SCOTLAND

Prepared for Members of the Clyde Muirshiel Park Authority Joint Committee and the Controller of Audit  
7 September 2018

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

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# Key messages

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## 2017/18 annual report and accounts

- 1** In our opinion, Clyde Muirshiel Park Authority's financial statements give a true and fair view and were properly prepared, and expenditure and income was in accordance with applicable enactments and guidance.
- 2** The audited part of the Remuneration Report, Management Commentary and the Governance Statement were all consistent with the financial statements.
- 3** Management should consider enhancing the inventories disclosure to provide users with more information.
- 4** Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

## Financial sustainability and governance statement

- 5** A surplus of £0.020 million was delivered against a budgeted breakeven position and the surplus was taken to reserves.
- 6** We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.
- 7** There are uncertainties around the use of the going concern assumption. A review of governance and services is being carried out which could impact on Clyde Muirshiel Park Authority's ability to continue as a going concern.

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# Introduction

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- 1.** This report summarises the findings from our 2017/18 audit of Clyde Muirshiel Park Authority (CMPA).
- 2.** The scope of our audit was set out in our Annual Audit Plan presented to the 16 February 2018 meeting of the Joint Committee. This report comprises the findings from:
  - an audit of the annual accounts
  - consideration of the financial sustainability and Governance Statement
- 3.** Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are:
  - financial sustainability
  - financial management
  - governance and transparency
  - value for money.
- 4.** The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the Governance Statement and the financial sustainability of the body and its services.
- 5.** As highlighted in our [2017/18 Annual Audit Plan](#) (paragraph 21), due to the volume and lack of complexity of the financial transactions, and nature and size of CMPA, we applied the small body provisions of the Code to the 2017/18 audit of CMPA.
- 6.** CMPA has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. CMPA is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
- 7.** Our responsibilities as independent auditor are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice 2016](#), and guided by the auditing profession's ethical guidance.
- 8.** As public sector auditors we give independent opinions on the annual report and accounts and conclusions on securing financial sustainability and appropriateness of the Governance Statement disclosures. In doing this, we aim to support improvement and accountability.
- 9.** The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

**10.** Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

**11.** We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2017/18 audit fee of £1,749 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

### **Adding value through the audit**

**12.** Our aim is to add value to CMPA by providing insight on financial sustainability and by identifying areas of improvement and recommending good practice. In so doing, we aim to help CMPA promote improved standards of financial planning, better management and decision making.

**13.** This report is addressed to members of the Joint Committee and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

**14.** We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

# Part 1

## Audit of 2017/18 annual report and accounts



### Main judgements

**In our opinion, Clyde Muirshiel Park Authority's financial statements give a true and fair view and were properly prepared, and expenditure and income was in accordance with applicable enactments and guidance.**

**The audited part of Remuneration Report, Management Commentary and the Governance Statement were all consistent with the financial statements.**

**Management should consider enhancing the inventories disclosure to provide users with more information.**

**Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.**

### Audit opinions on the annual report and accounts

**15.** The annual report and accounts for the year ended 31 March 2018 were approved by the Joint Committee on 7 September 2018. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements
- the audited part of the Remuneration Report, Management Commentary and Governance Statement were all consistent with the financial statements and properly prepared in accordance with the accounts direction
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

### Submission of annual report and accounts for audit

**16.** We received the unaudited annual report and accounts on 7 June 2018 which was earlier than our agreed audit timetable.

**17.** The unaudited annual report and accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

### Risks of material misstatement

**18.** [Appendix 2](#) provides a description of areas we assessed as being at risk of material misstatement at the planning stage, how we addressed them and our conclusions thereon. These risks influenced our overall audit strategy, the allocation of staff resources to the audit and how the efforts of the audit team were directed.

## Materiality

**19.** Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. When deciding on what is material we consider both the amount and nature of the misstatement.

**20.** We carried out our initial assessment of materiality for the annual report and accounts during the planning phase of the audit. On receipt of the unaudited annual report and accounts we reviewed our planning materiality calculations and concluded that, while the values changed slightly, they remained appropriate and these are summarised in [Exhibit 1](#).

### Exhibit 1

#### Materiality values

Materiality level	Annual Audit Plan	Unaudited annual report and accounts
<b>Overall materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1 per cent of gross expenditure for the year ended 31 March 2018.	£11,400	£12,500
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75 per cent of overall materiality.	£8,500	£9,300
<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£1,000	£1,000

Source: Annual Audit Plan 2017/18

## How we evaluate misstatements

**21.** It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. The final decision on this lies with those charged with governance considering advice from senior officers and materiality. There were no material adjustments to the unaudited financial statements and no errors above the reporting threshold.

## Significant findings from the audit (ISA 260)

**22.** International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. There are no significant findings to report.

## Other issues

### Inventories

**23.** We identified the inventories disclosure in the financial statements had little detail and only the total inventories balance was disclosed. Additional information

should be disclosed on material balances to provide users with sufficient information to make informed decisions. Inventories totalled £8,061 at the year end. While this was not material based on our materiality levels ([Exhibit 1](#)), management have made additional disclosures for other balances with a smaller value. To be consistent, management should enhance the disclosure of inventories.



### Recommendation 1

**Management should consider enhancing the inventories disclosure to provide users with more information.**

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### Capital expenditure and reserves

**24.** The Accounting Code outlines that for financial statements to be useful, they must provide a faithful representation of financial information with the substance of a transaction/process being reported as opposed to its legal form.

**25.** During the audit, we noted CMPA had incurred capital expenditure but this had been accounted for as revenue expenditure. The financial statements disclose that CMPA does not have the power to hold assets therefore any capital expenditure is treated as revenue expenditure.

**26.** A similar disclosure issue was identified with CMPA's reserves. The financial statements outline Joint Committees have no specific powers to hold reserves therefore reserves are transferred to creditors. Any reserves that have been built up will ultimately be returned to the member councils upon the cessation of CMPA or when the Joint Committee decides to reimburse the reserves to member councils.

**27.** Discussions with management are ongoing to conclude whether the current treatment of capital expenditure and reserves is appropriate or needs to be revised going forward.



### Recommendation 2

**Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.**

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### Follow up of prior year recommendations

**28.** We have followed up actions previously reported and assessed progress. Five agreed actions were raised in 2016/17, however not all of these been fully actioned as outlined in [Appendix 1](#). For those actions not yet actioned, revised responses and timescales have been agreed with management and these are set out in [Appendix 1](#).

# Part 2

## Financial sustainability and governance statement



### Main judgements

**A surplus of £0.020 million was delivered against a budgeted breakeven position and the surplus was taken to reserves.**

**We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.**

**There are uncertainties around the use of the going concern assumption. A review of governance and services is being carried out which could impact on CMPA's ability to continue as a going concern.**

### Financial performance in 2017/18

**29.** The Joint Committee approved the 2017/18 budget in February 2017. Total budgeted expenditure was £1.079 million and total budgeted income was £1.079 million resulting in a breakeven position.

**30.** Actual outturn in 2017/18 was total expenditure of £1.116 million and total income of £1.136 million. This resulted in a surplus of £0.020 million that was taken to reserves.

### Short term financial planning

**31.** The largest source of income for CMPA is requisitions from members of the Joint Committee. Other sources of income include grant funding from external bodies and agencies, income generated through services provided to the public and income generated from sales at its cafes and shop.

**32.** The Joint Committee approved the 2018/19 budget in February 2018. Total budgeted expenditure was £1.023 million and total budgeted income was £0.963 million. This resulted in a budget gap of £0.060 million that is to be addressed through efficiency savings.

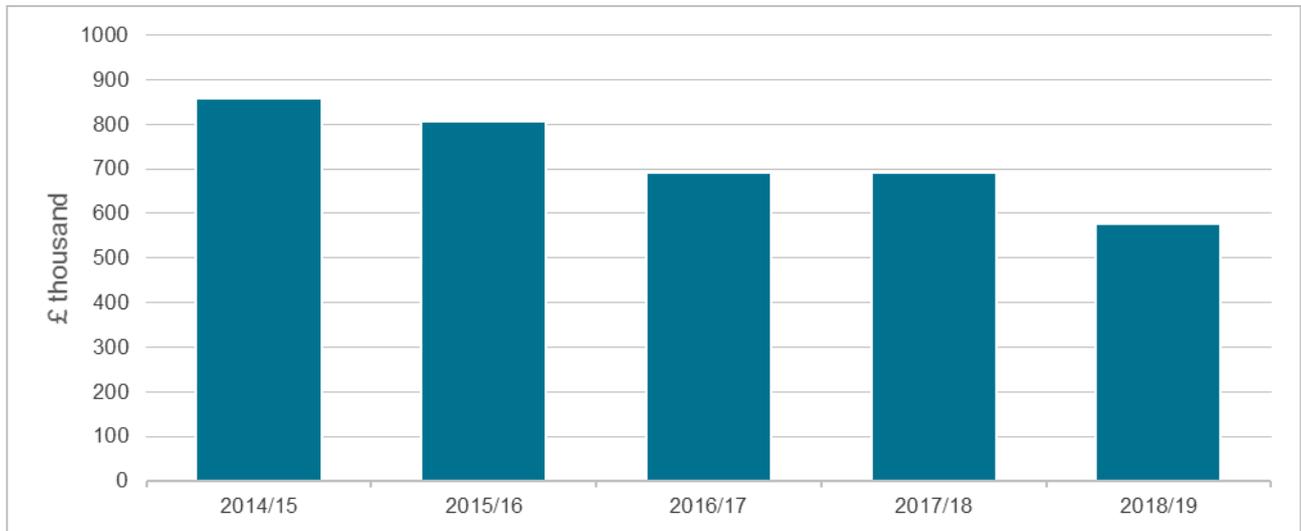
**33.** Requisition income has decreased by 16.8 per cent from £0.693 million in 2017/18 to £0.577 million in 2018/19. All members reduced their contribution, however the largest reduction was by North Ayrshire Council. North Ayrshire Council's contribution reduced by almost 60 per cent while other members' contributions reduced by less than 10 per cent.

**34.** Requisition income has decreased by 32.8 per cent over the last 5 years ([Exhibit 2](#)). To manage the reductions, management have had to deliver efficiency savings or generate additional income. However, opportunities to deliver further savings or generate additional income are limited. This may impact on the current services that CMPA is able to deliver and the way these services are delivered.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

## Exhibit 2

### Analysis of requisition income



Source: CMPA annual report and accounts 2014/15 and CMPA 2018/19 budget

## Medium to long term financial planning

**35.** We reported in our [2016/17 Annual Audit Report](#) that neither medium to longer term financial planning or scenario planning are carried out by management. A recommendation was made suggesting this be carried out going forward and management indicated scenario planning would be incorporated in the revenue estimates process to action this recommendation. However, the budget for 2018/19 was only for a single year and did not include any scenario planning. With the pressures on resources outlined in paragraph 34, management should carry out medium to longer term financial planning.

**36.** The Joint Committee approved CMPA's Park Strategy 2016-2021 in September 2016. While the strategy does not have any specific financial plans or estimates, there are objectives which aim to support CMPA's financial position and address the pressures on resources. These include capitalising on opportunities to improve park assets and infrastructure, maximising income generation via commercial activity and outdoor leisure activities being resourced and developed in line with market demand.

**37.** The Park Strategy is aimed at ensuring the park is financially sustainable and pressures on resources can be managed. However, the lack of medium to longer term financial planning or scenario planning could impact on how management and members are able to identify and address pressures on resources.

## Going concern

**38.** The annual report and accounts highlight uncertainties in the use of the going concern assumption under which the financial statements have been prepared. [Exhibit 2](#) outlines the decrease in requisition income over the last 5 years and with limited opportunities to increase income generated from other sources, there are concerns around the use of the going concern assumption and financial sustainability.

**39.** At the 2018/19 budget setting meeting, members had concerns about the reduction in North Ayrshire Council's contribution and the implication this would have on CMPA and the Joint Committee going forward. Considering these developments, management indicated a review would be carried out which outlines

options and recommendations for the future operations and governance of CMPA. This is to be reported to the Joint Committee no later than September 2018 and the outcome of the report and decisions made by members could impact on the use of the going concern assumption. We will consider the impact of decisions made by members on our independent auditor's report and audit opinion prior to formally signing the 2017/18 annual report and accounts.

## Governance statement

**40.** Our review of the Governance Statement assessed the assurances which are provided to the Park Manager regarding the adequacy and effectiveness of the board's system of internal control which operated in the financial year. The statement also summarises internal audit findings with the Chief Internal Auditor's annual assurance statement concluding 'that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Joint Committee's governance framework, risk management and internal control'.

**41.** We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.

**42.** The statement outlines the Minute of Agreement, Procedural Standing Orders, Scheme of Delegation and Financial Regulations are some of the main features of the governance arrangements. We reported in our [2016/17 Annual Audit Report](#) that these policies and procedures had not been updated and recommended these were reviewed and updated by management as required. Management indicated this would be carried out by the end of March 2018, however this is yet to be done. As a result, these policies and procedures remain out of date and may not reflect the current legislative requirements and CMPA's current situation.

## General Data Protection Regulation

**43.** The General Data Protection Regulation (GDPR) became enforceable on 25 May 2018. The regulation made changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation could result in significant sanctions.

**44.** Renfrewshire Council has been providing support to CMPA in preparation for GDPR. As a Joint Committee, CMPA is not specifically impacted by the requirements of GDPR. However, management have decided it will fall within the arrangements in place at Renfrewshire Council, as host authority, and the Data Protection Officer (DPO) of Renfrewshire Council will assume responsibility of data protection arrangements at CMPA.

# Appendix 1

## Action plan 2017/18

### 2017/18 recommendations for improvement



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p><b>Inventories disclosure</b></p> <p>The inventories disclosure in the financial statements had little detail and only the total balance was reported. Additional information should be disclosed on material balances. While this was not material based on our materiality levels, the balance is considered to be material based on the current management presentation of the financial statements.</p> <p><b>Risk</b></p> <p>There is a risk with the level of information currently disclosed, users of the financial statements will not have sufficient information to make informed decisions.</p>	<p>The inventories disclosure should be enhanced to provide users additional information and to be consistent with the level of information reported for other balances.</p> <p><a href="#">Paragraph 23</a></p>	<p>This will be reviewed and a separate note will be included in future annual accounts.</p> <p>Responsible officer: Head of Finance</p> <p>Target date: 31 March 2019</p>
2	<p><b>Capital expenditure and reserves</b></p> <p>The financial statements disclose CMPA does not have the power to hold assets or reserves therefore capital expenditure and reserves are not reflected within the financial statements.</p> <p><b>Risk</b></p> <p>There is a risk the financial statements do not fully reflect the substance of CMPA's transactions.</p>	<p>It is recommended that management continue to review how capital expenditure and reserves are reported in the financial statements.</p> <p><a href="#">Paragraph 24 – 27</a></p>	<p>This will be reviewed and updated as appropriate.</p> <p>Responsible officer: Head of Finance</p> <p>Target date: 31 March 2019</p>

### Follow up of prior year recommendations

b/f	<p><b>1. Medium term financial planning</b></p>	<p>It is recommended scenario planning is carried out to</p>	<p>Owing to the significant change in requisition income available to the Park Authority</p>
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No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>A review of committee papers and minutes identified no medium or longer term financial planning is carried out and no scenario planning on savings is carried out either. As a result, there is a risk members have insufficient information to make informed decisions.</p>	<p>highlight the impact of possible developments to members.</p> <p><b>2017/18 update</b></p> <p>Medium to longer term financial planning or scenario planning has not been carried out. The 2018/19 budget was prepared for a single year. The risk identified in 2016/17 has not been addressed.</p>	<p>in 2018/19 and the potential impact of this on the future financial sustainability of the Park, a medium term outlook was not prepared. Discussion with both Park management and requisitioning authorities will inform the future development of a medium term financial outlook.</p> <p>Responsible officer: Head of Finance</p> <p>Revised date: 31 March 2019</p>
b/f	<p><b>2. Governance policies and procedures</b></p> <p>A review of governance policies and procedures was carried out and a number of polices require to be updated. These include the:</p> <ul style="list-style-type: none"> <li>• scheme of delegation</li> <li>• contract standing orders</li> <li>• financial regulations and financial codes</li> <li>• minute of agreement</li> </ul> <p>Without up to date policies and procedures there is a risk that functions are not delivered effectively and failures in governance could occur.</p>	<p>It is recommended that these policies and procedures are reviewed and updated to reflect the current situation of CMPA.</p> <p><b>2017/18 update</b></p> <p>A review of Joint Committee papers and attendance at meetings has identified these policies and procedures have still not been reviewed and updated. The risk identified in 2016/17 has not been addressed.</p>	<p>The policies and procedures will be reviewed and updated as appropriate.</p> <p>Responsible officer: New Interim Park Manager</p> <p>Revised date: 31 March 2019</p>
	<p><b>3. Internal Audit reporting</b></p> <p>A review of minutes and discussions with internal audit identified that internal audit reports are not provided to members of the Joint Committee. As a result, there is a risk that members are not aware of any weaknesses that have been identified and may not be able to make informed decisions. Furthermore, the 2016/17 Internal Audit Annual Report did not clearly explain management responses were outstanding for the work performed by internal audit.</p>	<p>It is recommended that management take internal audit reports to the Joint Committee meetings to allow members to understand the findings of the work carried out.</p>	<p>Internal audit reporting arrangements were revised and approved by the Joint Committee in June 2018. Summary internal audit reports will now be shared with members.</p> <p>Responsible officer: Regional Park Manager</p> <p>Target date: 31 March 2018</p> <p>Actual Date: 22 June 2018</p>
	<p><b>4. Risk management</b></p>	<p>It is recommended that risk management arrangements are reviewed and a risk</p>	<p>A risk management plan and risk register were reported to the Joint Committee in</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>A review of committee minutes and discussions with officers identified there is no risk register or formal risk management plan in place. This raises the possibility that risk are not identified and managed effectively.</p>	<p>register and formal risk management plan is implemented.</p>	<p>September 2017. The arrangements were revised in February 2018 and the risk register is now to be reported to members on a biannual basis.</p> <p>Responsible officer: Regional Park Manager</p> <p>Target date: 1 September 2017</p> <p>Actual Date: 1 September 2017</p>
	<p><b>5. Park Strategy</b></p> <p>The Park Strategy does not include any targets or milestones. This raises the risk that performance cannot be effectively measured and successful delivery of the strategy cannot be determined.</p>	<p>It is recommended that targets or milestones be created for the Park Strategy objectives.</p>	<p>An annual report is published which sets out the achievements and performance of CMPA against the Park Strategy priorities and objectives. There are still no targets or milestones for the Park Strategy. However, the information reported in the annual report will allow members and the public to obtain an understanding of how CMPA has performed against the Park Strategy.</p> <p>Responsible officer: Regional Park Manager</p> <p>Target date: 1 September 2017</p> <p>Actual Date: 1 September 2017</p>

# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<p><b>1 Risk of management override of controls</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. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>No unusual or inappropriate transactions were identified as part of our detailed journal testing.</p> <p>A review of accounting estimates did not show any evidence of bias.</p> <p>Focused testing of accruals and prepayments did not identify any balances that were incorrectly held on the Balance Sheet.</p> <p>Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls.</p> <p><b>Conclusion: no evidence of management override of controls.</b></p>
<p><b>2 Risk of fraud over income</b></p> <p>CMPA has a number of funding sources which includes income generation. The extent of income means that, in accordance with ISA 240, there is an inherent risk of fraud that requires an audit response.</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>	<p>Analytical procedures were carried out over all income streams and satisfactory responses were provided for all significant variances.</p> <p>Detailed testing of revenue transactions confirmed these were normal business transactions and had been accounted for in the correct year.</p> <p><b>Conclusion: no evidence of fraud over income.</b></p>
<p><b>3 Risk of fraud over expenditure</b></p> <p>ISA 240 presumes a risk of fraud over income which is expanded to include fraud over expenditure in the public sector by the Code of Audit Practice</p>	<p>Analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions focusing</p>	<p>Analytical procedures were carried out over all expenditure streams and satisfactory responses were provided for all significant variances.</p> <p>Detailed testing of expenditure transactions confirmed these were</p>

Audit risk	Assurance procedure	Results and conclusions
<p>The risk of fraud over expenditure applies due to the variety and extent of expenditure incurred by CMPA in delivering services.</p>	<p>on the areas of greatest risk.</p>	<p>normal business transactions and had been accounted for in the correct year.</p> <p><b>Conclusion: no evidence of fraud over expenditure.</b></p>
<p><b>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</b></p>		
<p><b>4 Financial sustainability</b></p> <p>Financial reports to members highlight uncertainties around future funding, capacity issues in income generation, and increased pressure on available resources. It is likely future savings will need to be made to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.</p>	<p>A review of budget monitoring reports and the financial statements highlight that a surplus was achieved in 2017/18 and this was taken to reserves. However, there has been a significant reduction in requisition income in 2018/19 and savings of £0.060 million will need to be delivered to achieve breakeven. With capacity issues in income generation and limited savings opportunities, it will be difficult for CMPA to deliver services with the resources available. A review of governance and services is being carried out to assess how services can be delivered going forward and this could impact on how CMPA is structured and its ability to continue as a going concern.</p> <p><b>Conclusion: CMPA continues to operate in a challenging financial climate, with difficulties in delivering existing services with the current levels of resources. Management are carrying out a review of governance and services to assess if there are alternative approaches to delivering these services.</b></p>
<p><b>5 General Data Protection Regulation</b></p> <p>The General Data Protection Regulation (GDPR) becomes enforceable from May 2018. The regulation makes changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation can result in significant sanctions.</p> <p>Ensuring compliance with the regulation is resource intensive and will require a designated Data Protection Officer (DPO). CMPA will need to ensure it is prepared for GDPR and has the necessary</p>	<p>Attendance at Joint Committee meetings and review of Joint Committee meeting papers.</p> <p>Discussions with management to monitor and discuss developments.</p>	<p>Renfrewshire Council has been providing support to CMPA for GDPR. The DPO of Renfrewshire Council will assume responsibility for data protection arrangements at CMPA.</p> <p><b>Conclusion: GDPR has only been enforceable for a short period of time. Steps have been taken by management to ensure the statutory requirements of GDPR have been met. Compliance with GDPR will be assessed as part of our audit work over the remainder of the audit engagement.</b></p>

<b>Audit risk</b>	<b>Assurance procedure</b>	<b>Results and conclusions</b>
arrangements in place for the enforcement date.		

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# Clyde Muirshiel Park Authority Joint Committee

## 2017/18 Annual Audit Report

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