

Fife & Forth Valley Community Justice Authority

2016/17 Annual Audit Report



 AUDIT SCOTLAND

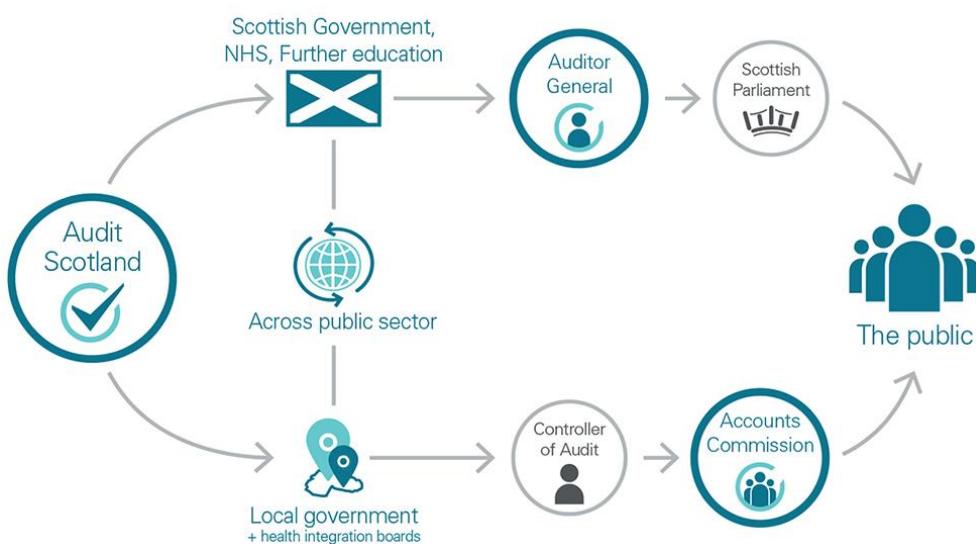
Prepared for the Accountable Officer of Fife & Forth Valley Community Justice Authority and the
Auditor General for Scotland

25 October 2017

Who we are

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

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
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About us

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

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

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

Contents

Key messages	4
Introduction	5
Part 1 Audit of 2016/17 financial statements	7
Part 2 Financial management	9
Part 3 Financial sustainability	11
Part 4 Governance and transparency	13
Part 5 Value for money	15
Appendix 1 Significant audit risks identified during planning	17
Appendix 2 Summary of national performance reports 2016/17	20

Key messages

Audit of the 2016/17 financial statements

- 1 Our audit opinions were all unqualified. These covered the financial statements, explanatory foreword, remuneration report and the statement on the system of internal financial control.
- 2 The expenditure and income in the financial statements were incurred or applied in accordance with applicable enactments and guidance.

Financial management

- 3 The Authority satisfactorily managed its 2016/17 budget.
- 4 The Authority disbursed £12.966 million of Section 27 Scottish Government funding. The four local authorities which make up the Authority incurred an over-spend of £0.582 million, which was met by the constituent local authorities.
- 5 The Authority received an administration grant of £0.223 million. This was overspent by £0.019 million and was financed by reserves, bank interest, and additional disestablishment funding of £0.012 million.
- 6 In addition, the Authority incurred severance and related pension fund costs amounting to £0.232 million that were linked to the disestablishment of the Authority. These were reimbursed by the Scottish Government.

Financial sustainability

- 7 Good progress has been made by the Authority to settle the year end balances post disestablishment.
- 8 Going forward, the four local authorities which made up the Authority will need to closely monitor their own budgets and expenditure under the new community justice arrangements.

Governance and transparency

- 9 Effective governance arrangements were in place throughout 2016/17.

Value for money

- 10 The Authority had satisfactory performance management arrangements in place in 2016/17.
- 11 Disestablishment costs were restricted to those approved and funded by the Scottish Government.

Introduction

1. The Community Justice (Scotland) Bill resulted in the disestablishment of community justice authorities from 31 March 2017. Functions were transferred to Community Justice Scotland at a national level and to local community planning partnerships at local authority level.
2. As such, the 2016/17 annual accounts will be the last set of financial statements prepared for the Fife & Forth Valley Community Justice Authority (the Authority), and this will be the final annual audit report issued.
3. From 1 April 2017, in line with Scottish Government guidance, the Chief Officer of the Authority discharged her duties to the Chief Finance Officer of Falkirk Council, who became the Accountable Officer with responsibility for the completion of the financial statements. For the purposes of the approval of the financial statements, 'those charged with governance' has also transferred from the Authority's Board to the Accountable Officer.
4. This report is a summary of our findings arising from the 2016/17 audit of the Fife & Forth Valley Community Justice Authority. The scope of our audit was set out in our Annual Audit Plan submitted to the Chief Officer and Falkirk Council's Chief Finance Officer in March 2017. This report comprises:
 - an audit of the annual report and accounts
 - consideration of the wider dimensions set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

Exhibit 1

Audit dimensions



5. The main elements of our audit work in 2016/17 have been:

- Publication of an annual audit plan to set out our approach to the audit of the authorities financial statements
- an audit of the Authority's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions

6. The Accountable Officer is responsible for preparing financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal controls as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement. The Authority is responsible for establishing effective arrangements for governance, propriety and regularity that enable the Board to successfully deliver its objectives.

7. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2016](#), supplementary guidance and, guided by the auditing profession's ethical guidance.

8. These responsibilities include giving independent opinions on the financial statements, regularity, the remuneration report, the Explanatory Foreword and the Statement on the System of Internal Financial Control. We also review and report on the arrangements within the Authority to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

9. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.

10. The weaknesses or risks identified in this report are only those that have come to our attention during our normal audit work, and may not be all that exist.

11. Communication in this report of matters arising from the audit of the annual report and accounts or of risks or of weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

12. As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 audit fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

13. This report is addressed to both the Accountable Officer and the Auditor General for Scotland and will be published on Audit Scotland's website www.audit-scotland.gov.uk.

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

Part 1

Audit of 2016/17 financial statements



Main judgements

The financial statements of the Authority for 2016/17 give a true and fair view of the state of the body's affairs and of its net expenditure for the year.

The expenditure and income in the financial statements were incurred in accordance with applicable enactments and guidance.

Unqualified audit opinions

15. The annual report and accounts for the year ended 31 March 2107 were approved by the Accountable Officer on 25 October 2017. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements;
- an unqualified opinion on the regularity of expenditure and income; and
- an unqualified audit opinion on the remuneration report, explanatory foreword and the statement on the system of internal financial control.

16. Additionally, we are satisfied that there are no matters which we are required by the Auditor General 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

17. We received the unaudited financial statements on 14 September, 2017, in line with our agreed audit timetable.

18. The working papers provided with the unaudited financial statements were of a good standard and finance staff provided support to the audit team which helped ensure the final accounts audit process ran smoothly.

Risk of material misstatement

19. Appendix 1 provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team.

Materiality

20. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved. The assessment of what

is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

- 21.** Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit. On receipt of the annual report and accounts we revised our materiality calculations and these are summarised in [Exhibit 2](#). Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

Exhibit 2

Materiality values

Materiality level	Amount
Overall materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1% of gross expenditure for the year ended 31 March 2017.	£135,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75% of overall materiality.	£101,000
Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 1% of overall materiality.	£1,350

Source: Audit Scotland

Evaluation of misstatements

- 22.** There were no material adjustments to the unaudited financial statements arising from our audit.

Significant findings from the audit

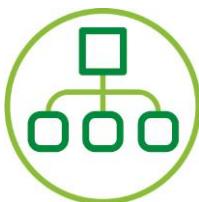
- 23.** International Standard on Auditing (UK and Ireland) 260 requires us to communicate significant findings from the audit to you. In our view, there are no significant findings to be communicated to those charged with governance, in accordance with ISA 260, and there are no unadjusted misstatements in excess of the reporting threshold.

Other findings

- 24.** Our audit identified a few presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited financial statements.

Part 2

Financial management



Main judgements

The Authority satisfactorily managed its 2016/17 budget.

The four constituent local authorities overspent by £0.582 million. Each of them absorbed their share of the additional expenditure, hence, this did not impact the Authority's comprehensive income and expenditure statement.

Financial performance in 2016/17

- 25.** In 2016/17, the four constituent local authorities spent £13.525 million delivering Community Justice programmes, with a further £0.023 million paid directly by the Authority to APEX from the additional funding received from the Scottish Government for women offenders. This expenditure was met principally from Section 27 grant funding of £12.966 million. The overspend of £0.582 million was met by the four local authorities and does not impact the Authority's comprehensive income and expenditure account.
- 26.** The Authority also received an administration grant of £0.223 million in 2016/17. Total expenditure incurred on administration services was £0.242 million. The £0.019 million overspend was met through the use of general fund reserves (£6k), bank interest in the year (£1k) and additional disestablishment funding provided by the Scottish Government (£12k).
- 27.** In addition, the Authority incurred severance and related pension fund costs amounting to £0.232 million that were linked to the disestablishment of the Authority. This expenditure was approved and met by the Scottish Government.

Internal controls

- 28.** The Authority's financial transactions were processed through Falkirk Council's financial ledger. This includes the Authority's payroll costs which are initially processed by Fife Council.
- 29.** We carried out substantive testing to confirm that administration, redundancy, and disestablishment costs were accurately reported. We confirmed that S27 funding was accurately routed through Falkirk Council's financial ledger, and placed reliance on the audits of the four local authority criminal justice grant returns to give assurance over the completeness and accuracy of the related expenditure as reported in the Authority's financial statements.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal

30. We conclude from the audit work undertaken that income and expenditure of the Authority is fairly stated in the annual report and financial statements.

Budgetary processes

- 31.** Allocations to each of the constituent local authorities are based on their respective workloads over the prior three years of audited expenditure. Allocations were agreed by the Board at the June 2016 meeting based on an indicative funding proposal from the Scottish Government.
- 32.** In 2016/17 an initial offer of £12.211 million was received from the Scottish Government, with additional funding made available thereafter and allocated across local authorities at the subsequent Board meeting in September 2016. Once the additional funding and Women Offenders Section 27 funding was finalised, the total funding award in 2016/17 was £12.966 million.
- 33.** Board members received grant allocation, grant monitoring, and administration grant monitoring reports throughout the year. The Board met in June 2016 and September 2016, and a final meeting was convened in January 2017 prior to disestablishment.
- 34.** Monitoring reports provided to Board members gave an updated position on actual spend to date and expected spend for the year, with areas of overspend identified and discussed for each of the individual local authorities.
- 35.** Due to disestablishment, Quarter 3 and Quarter 4 monitoring reports were not subject to review by the Board. However, from review of the content of the monitoring reports that were available to members we conclude that adequate budget monitoring arrangements were in place.

Part 3

Financial sustainability



Main judgements

Satisfactory steps were taken to ensure that all balances due to and by the Authority at the disestablishment date were identified in the Authority's balance sheet.

Good progress has been made by the Authority to settle the year end balances post disestablishment.

Year end balances

- 36. The closing balance sheet at the disestablishment date demonstrates that the Authority had net assets amounting to NIL at 31 March 2017. The Authority's debtors (£0.506 million) and creditors (£0.432 million) netted to £0.074 million which was equal to the amount of cash owed to Falkirk Council who hold bank funds on the Authority's behalf.
- 37. Post disestablished, it is important that all outstanding balances at the year end are seen to be settled. Since the year end, our audit work confirmed that most creditor and debtor balances have now been settled. A single debtor balance for £0.313 million currently remains in respect of the 2.5% retention funding retained by the Scottish Government. A matching £0.313 million creditor balance also remains to account for the Authority's obligation to pass this funding to the constituent local authorities.
- 38. Once this final payment is received by the Authority and distributed to the constituent local authorities there will be no remaining outstanding balances relating to the Authority. It is expected that the retention balance will be settled after the audited financial statements have been approved, in accordance with previous years' arrangements.

Financial Sustainability

- 39. Following disestablishment there are no financial sustainability implications to be considered for the Fife & Forth Valley Community Justice Authority. Under the oversight of the new national body, Community Justice Scotland, each Local Authority will now receive funding under Section 27 of the Social Work (Scotland) Act 1968 directly.
- 40. In December 2016 the Scottish Government wrote to the Chief Executive of each Local Authority to advise them of their allocation for 2017/18.
- 41. The methodology for calculating funding has been revised following disestablishment, with the result that some local authorities have seen increases, and some decreases, to their annual funding award. Recognising the impact that this may have, the funding changes will be phased in over a five year period to give authorities additional time to prepare budgets accordingly.

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.

- 42.** It is for each local authority to monitor how they use Section 27 funding going forward. It is important that financial monitoring is robust and that the financial position is kept under close review going forward under the new arrangements.

Part 4

Governance and transparency



Main judgements

Effective governance arrangements were in place throughout 2016/17.

The Board had a clear disestablishment plan to allow smooth transition to the new arrangements.

Governance arrangements

- 43. The Board continued to meet during 2016/17. Meetings were held in June 2016 and September 2016 before a final meeting of the board was convened in January 2017 prior to disestablishment.
- 44. As well as receiving budget monitoring reports, the meetings included reports by the Chief Officer on national CJA publications, training & development activity, the transition to the new community justice model, and final arrangements for disestablishment.
- 45. In January 2017 the Chief Officer presented a report to the Board on the disestablishment arrangements. This informed the Board of the work undertaken to arrange the cessation of leases and employee working arrangements. It also confirmed the agreement put in place for the Chief Finance Officer at Falkirk Council to take over the role of Accountable Officer from 1 April 2017 to oversee preparation of the annual report and accounts, and distribute the year end balances.
- 46. The Board were also provided with transition reports by each of the four Local Authorities. These provided an update on progress by each local authority to prepare for the new community planning partnership arrangements, including the preparation by each local authority of a Community Justice Outcome Improvement Plan (CJOIP).
- 47. On the basis of reports presented to the Board during 2016/17 we are satisfied that the Board were committed to providing appropriate governance until the date of disestablishment and that work continued to be undertaken throughout the year to achieve outcomes for the Authority.

Internal audit

- 48. The internal audit function for the Authority is carried out by Falkirk Council's internal audit department. Although no specific internal audit plan was prepared for the Authority, internal audit confirmed that Authority transactions would be incorporated into any relevant testing of financial systems carried out at Falkirk Council.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

- 49.** Internal audit concluded that substantial assurance could be placed on the adequacy and effectiveness of Falkirk Council's internal control systems (upon which the Authorities transactions were processed) for 2016/17.

Risk management

- 50.** In response to the additional risks presented to the Authority by the impending disestablishment, a Community Justice Authority national transition risk register was devised. This specifically focused on risks to the 8 CJA's during the transition period, and was subject to ongoing review at the monthly meetings of the Chief Officers.
- 51.** The Authority also had a statutory requirement to prepare a Resilience Plan and submit this to the Scottish Government as part of the disestablishment process. This was presented to the Board at the meeting held in June 2016.
- 52.** The resilience plan provided details of the statutory obligations that the Authority needed to fulfil until the date of disestablishment, and identified risks to the continuity of service provision.

Transparency

- 53.** Transparency means that the public, in particular, local residents have access to understandable, relevant and timely information about how the Authority is taking decisions and how it is using resources.
- 54.** There is evidence from a number of sources which demonstrated the Authority's commitment to transparency including holding meetings of the Board in public, ensuring agendas and minutes of the Board meetings were available for review on its website and making information on its performance available to the public.
- 55.** Overall, we concluded that the Board conducted its business in an open and transparent manner.

Prevention and detection of fraud and irregularity

- 56.** We assessed the Authority's arrangements for the prevention and detection of fraud. The internal audit manager at Falkirk Council has responsibility for fraud arrangements at the Authority. Should he become aware of any potential fraud carried out by employees of the Authority, these would be notified to the corporate fraud team at Falkirk Council. Any fraud perpetrated by an employee of one of the four constituent local authorities would be investigated by the relevant local authority.
- 57.** The internal audit manager was not aware of any cases of fraud in respect of the Authority. No matters were brought to our attention.

Standards of conduct and arrangements for the prevention and detection of bribery and corruption

- 58.** We reviewed the arrangements in place to maintain standards of conduct including the Board Members' Codes of Conduct. There were established procedures for preventing and detecting any breaches of these standards including any instances of corruption.
- 59.** Based on our review of the evidence we concluded that the Authority had appropriate arrangements in place for the prevention and detection of bribery and corruption. We are not aware of any specific issues that we need to bring to your attention.

Part 5

Value for money



Main judgements

The Authority had satisfactory performance management arrangements in place in 2016/17.

An effective disestablishment plan was in place to ensure that residual costs were identified and limited to those approved in accordance with Scottish Government guidance.

Performance management

60. The Authority was required under the terms of the Management of Offenders etc. (Scotland) Act 2005 to report annually on its activities and performance and to demonstrate progress against the main strategic objectives contained within the Area Plan.
61. An Area Plan for 2014 to 2017 and accompanying action plan was approved by the Authority's Board in June 2014. Annual action outcome reports were then reported following the end of each year. Examples of the key priorities for the Authority included:
- Transition planning – to oversee transition of community justice to the four local authority community planning partnerships and the national body.
 - Access to universal services – to ensure all offenders have fair and equitable access to all health and social care services in both prison and the community.
 - Prolific offenders – to reduce short term prisoner population.
 - Vulnerable people – to support women offenders.
 - Evidencing outcomes – to enhance learning and development.
62. At the June 2016 meeting of the board, the 2015/16 action plan outcome report was presented to the board. We found that while these reports provided general information in respect of the key priorities, there were no clear targets to compare long-term progress against.
63. In September 2016 the first action plan outcomes report for 2016/17 was presented. This report described the actions taken during 2016/17 to progress the Authority's key priorities. Performance in the first quarter of 2016/17 was compared to the 4th quarter of 2015/16, and against prior year totals. As with the June 2016 report, the method of reporting did not permit assessment of the long-term impact of work undertaken.
64. As a result of disestablishment, the Scottish Government acknowledged that it would not be possible for CJAs to provide a full Annual Report for 2016/17 and

Value for money is concerned with using resources effectively and continually improving services.

instead requested that each CJA provide a Report on the first six months activity of 2016-2017 and that it be submitted to them before 31 March 2017. At the September 2016 meeting of the board, it was reported that this final performance report would be presented in January 2017.

- 65.** In January 2017, the Chief Officer presented a Community Justice Review 2007-2017 in place of the proposed 6 monthly review requested by the Scottish Government.
- 66.** This report had a retrospective focus, reflecting on the ten years that the Authority was in operation and singling out significant achievements. Amongst those highlighted was the successful introduction of Community Payback Orders, the transfer of healthcare provision from the Scottish Prison Service to local Health Boards for prisoners, and the transition to the new model for Community Justice.
- 67.** We conclude that, over its life span, the Authority had an effective performance management framework in place which supported the achievement of value for money and continuous improvement in the way services were delivered. We note, however, that performance reports could have provided additional information to permit assessment of the long-term impact of initiatives.

National performance audit reports

- 68.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, we published a number of reports. These are outlined in [Appendix 2](#) accompanying this report.

Appendix 1

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
Risks of material misstatement in the financial statements		
1 Risk of management override of controls 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.	Detailed testing of journal entries. Substantive testing of administration expenditure Focused testing of debtor and creditor balances.	Journal entries were reviewed as part of the substantive testing of the financial statements. No unusual or inappropriate transactions were identified as part of detailed testing. The debtor and creditor balances were reviewed and deemed valid. These were seen to be realised post year end. Our conclusion is that there was no evidence of management override of controls.
2 Risk of fraud over income and expenditure 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. The majority of the Community Justice Authority's income is in the form of annual funding from the Scottish Government. Due to the fixed nature of this income, the risk of fraud over income has been rebutted. The presumed risk of fraud over expenditure remains relevant and will be addressed through audit work.	Agree the S27 expenditure returns for the constituent local authorities to the financial statements. Undertake substantive testing of administration grant expenditure.	The four audited criminal justice social work returns were agreed to the Consolidated Section 27 Grant Annual Financial Statement and included in the Authority's financial statements. A sample of administration expenditure transactions was tested. These were found to be accurately reflected in the financial statements. Our conclusion is that the Authority has arrangements in place to minimise the risk of fraud over income and expenditure.
3 Disestablishment of the FFV CJA – impact on the financial statements All CJAs will be disestablished from 31 March 2017 and	Undertake substantive testing of severance costs to ensure these are correctly stated in the financial statements. Review of disestablishment	Severance and other costs related to disestablishment were agreed to appropriate evidence and to approved funding from the Scottish Government.

Audit Risk	Assurance procedure	Results and conclusions
<p>responsibility for community justice services will transfer to Community Planning Partnerships. This has a number of impacts on the financial statements of FFVCJA.</p> <p>The accounts will be prepared by staff at Falkirk Council, but the FFVCJA Chief Officer will no longer be in post and the Board will not meet again. The loss of the operational knowledge may impact the quality of the explanatory foreword, the statement of internal financial control, or other narrative comments in the accounts.</p> <p>There is also the risk that transactions related to closure, which are outside the normal course of business, have a greater risk of misstatement</p>	<p>costs and ensure these have been agreed with the Scottish Government.</p> <p>Ongoing discussion of disclosure requirements with the Falkirk Council Chief Finance Officer responsible for preparing the FFVCJA accounts.</p>	<p>Falkirk Council staff who prepared the financial statements were familiar with the Authority's financial systems and maintained contact with the Chief Officer until the disestablishment date.</p> <p>We are satisfied that there were satisfactory arrangements in place to ensure the financial statements were prepared to a good standard.</p>
4 Disestablishment of the FFVCJA – going concern issues	Substantive testing of administration expenditure.	Administration expenditure was substantively tested. A review of a sample of transactions found no errors and we were able to conclude that administration costs were correctly reported. These were agreed to funding from the Scottish Government as expected.
<p>The authority are forecasting an over-spend of the administration grant of approximately £15,000.</p> <p>This overspend is due to transactions related to disestablishment (such as residual payroll costs and early termination fees on leases etc.) and are expected to be financed by the Scottish Government.</p> <p>There is a risk that the authority does not have sufficient funds to finance all of its outstanding liabilities.</p>	<p>Focussed testing of debtors and creditors.</p> <p>Report audit findings to the Falkirk Council S95 officer.</p>	<p>Debtor and creditor balances were substantively tested, and we expect the Authority will have sufficient asset balances to distribute all known liabilities.</p>
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
5 Impact of the closure of FFVCJA on wider community justice objectives	<p>Review of the FFVCJA disestablishment plan progress reports.</p> <p>Review of 2014/17 Area Plan action plan progress report; and review of the actions contained in the 2007-2017</p>	<p>Discussions with officers throughout the year and review of final transition and disestablishment progress reports indicated that there was an effective process in place for the discharge of responsibilities.</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>Partnerships administered by the councils after the disestablishment of FFVCJA on 31 March 2017.</p> <p>There is a risk that there will be an impact on the delivery of these services during the transition period.</p>	<p>review.</p> <p>Ensure information in each of these enables conclusions to be reached regarding progress of outcomes; and provides a useful reference point to the incoming justice partnerships.</p>	<p>The Board continued to meet during 2016/17 and performance updates were reported to them.</p> <p>We concluded that the arrangements in place were satisfactory and that the transition was carried out effectively.</p>

Appendix 2

Summary of performance reports 2016/17



	Apr		
May		Common Agricultural Policy Futures programme: an update	
Jun		South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland
Jul		Audit of higher education in Scottish universities	 Supporting Scotland's economic growth
Aug		Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update  Scotland's colleges 2016
Sept		Social work in Scotland	 Scotland's new financial powers
Oct		Angus Council: Best Value audit report	 NHS in Scotland 2016
Nov		How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16
Dec		Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report
Jan			
Feb		Scotland's NHS workforce	
Mar		Local government in Scotland: Performance and challenges 2017	 i6: a review  Managing new financial powers: an update

Central Government relevant reports

[Common Agricultural Policy Futures programme: an update](#) – May 2016

[The National Fraud Initiative in Scotland](#) – June 2016

[Audit of higher education in Scottish universities](#) – July 2016

[Supporting Scotland's economic growth](#) – July 2016

[Maintaining Scotland's roads: a follow-up report](#) – August 2016

[Superfast broadband for Scotland: a progress update](#) – August 2016

[Scotland's colleges 2016](#) – August 2016

[Social work in Scotland](#) – September 2016

[Scotland's new financial powers](#) – September 2016

[i6: a review](#) – March 2017

[Managing new financial powers: an update](#) – March 2017

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