

# *Stranraer Slipway*

## Audit Scotland Best Value Review

September 2016



PricewaterhouseCoopers LLP  
141 Bothwell Street  
Glasgow  
G2 7EQ

Dumfries & Galloway Council  
Council Offices  
109-115 English Street  
Dumfries  
DG1 2DD

September 2016

To the members of the Audit and Risk Management Committee,

We were commissioned by Audit Scotland in January 2016 to undertake a review into the Stranraer Slipway capital project to clarify the facts around the approval and construction of the project and to consider whether there are any Best Value issues arising from this.

This report sets out our approach to the review, the work undertaken and our findings. If you have any questions regarding matters in this report please contact Lindsey Paterson (Engagement Leader) on 0141 355 4256.

Yours faithfully

PricewaterhouseCoopers LLP

# Contents

<i><b>Executive Summary</b></i>	<b>5</b>
<i><b>Background and Approach</b></i>	<b>6</b>
<i><b>Summary of Key findings</b></i>	<b>8</b>
<i><b>Appendix A. Learning points</b></i>	<b>13</b>
<i><b>Appendix B. Terms of Reference</b></i>	<b>15</b>
<i><b>Appendix C. Timeline</b></i>	<b>16</b>

This document has been prepared only for Dumfries & Galloway Council and Audit Scotland and solely for the purpose and on the terms agreed through our contract with Audit Scotland. We accept no liability (including for negligence) to anyone else in connection with this document. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

# *Executive Summary*

In our role as external auditors to Dumfries and Galloway Council, we were commissioned by Audit Scotland in January 2016 to undertake a review of the Stranraer Slipway capital project which has been the subject of concerns raised by two elected members of the Council. The terms of reference for this review are set out in Appendix B.

Our review included the examination of key council documents such as the Scheme of Delegation and Financial Regulations, as well as 18 committee reports relating to this project. In addition we interviewed a number of key individuals involved in, and with a knowledge of this project.

## **Key findings**

We did not identify any instances whereby officers acted inappropriately or breached any Council policy or regulation. There was no evidence that demonstrate that any individual acted beyond their delegated authority. Therefore from a governance point of view, we did not identify any matters of concern during the review

Whilst we did not find evidence to conclude that there was a failure to secure Best Value on this project, we did identify a number of areas where the project management arrangements could have been better.

Subsequently, there are a number of key learning points that came out of our review of this project which provide an opportunity for governance and operational arrangements in relation to capital projects to be strengthened. These are in relation to –

**Stakeholder Management** – Officers should ensure that they have effective stakeholder management, and communications plans in place in line with the Council’s approved project management arrangements.

**Capital Projects Guidance** – Officers should consider whether the Council should implement formal arrangements for the project management of all capital projects (including asset classes), to ensure that they contain the building blocks for Best Value outcomes.

**Measuring Outcomes** – It is important that future business cases include clear measures and indicators so that the completed project can be assessed against the objectives it set out to achieve.

**Assessing the feasibility of Options-** Officers should ensure that sufficient technical work has been undertaken on the feasibility of various options prior to presenting reports to Members for decision-making.

**Post Projection Evaluation** – As part of a post completion evaluation exercise, linked to the full business case for the potential marina expansion, officers should agree with Members as to what performance measures should be established to measure the impact of the slipway and boat hoist. Members to receive a report detailing the extent to which that slipway and boat hoist deliver against these measures as part of the wider waterfront programme.

We would like to take this opportunity to thank those officers who assisted us during the course of this review.

# *Background and Approach*

## Background

We were commissioned by Audit Scotland in January 2016 to undertake a review into the Stranraer Slipway capital project which has recently been completed. The three areas that we agreed to consider were –

- The completeness of the business case which the Council relied upon to approve the project;
- Whether officers may have exceeded delegated authority during the course of the project; and
- Whether the completed slipway reflects the project actually agreed by the Council and is fit for purpose.

In order to address these areas we developed an understanding of the facts in relation to this project and sought to:

- Produce a clear timeline of the Stranraer slipway project from its inception to completion, highlighting key milestones;
- Determine whether the project was approved in accordance with the Council's constitution, specifically with regard to the business case containing sufficient information to allow Councillors to take a competent decision to approve the project;
- Assess whether the relevant officers associated with the project acted within their delegated authority as set out in the Council's scheme of delegation;
- Determine whether the completed project was in line with the decision(s) taken by the Council.

## Approach

Our approach was to undertake a desktop review of all key documentation relating to the project. Specifically we reviewed the following documentation:

- The Council's Scheme of Delegation;
- The Financial Regulations and Standing Orders;
- The business case/report presented to Council for the initial approval of the project;
- All professional technical reports that were commissioned by the Council relating to this project; and
- A total of 18 committee reports relating to this project.

In addition we interviewed a number of Council officers including the Head of Economic Development, the Strategic Project Manager and the Chief Internal Auditor.

## History of the Stranraer Slipway project

The recent history of the beginning of a case being made for a new slipway in Stranraer can be traced back to the independently produced Smith Scott Mullan study which resulted in the "Stranraer Waterfront Masterplan" which was produced in 2009. The study used a number of other similar towns with marinas to benchmark against, and it was recommended that a number of marine infrastructure investments be made in order to develop both Stranraer's leisure and commercial waterfront offering. One specific recommendation was in relation to building a new slipway, with a site near the west pier named as a previously identified preferred option.

The Council adopted the Masterplan at this time as its driver for the regeneration of Stranraer, and subsequently, a number of initial capital projects were undertaken in line with the plan.

Following the Council elections in May 2012, a specific focus was brought to the development of a slipway, following a September 2012 report by Leigh Fisher, which highlighted a slipway as the next key stage in the re-development of the Waterfront. A subsequent report was taken to the Planning, Housing and Environment

Services Committee (PHES) committee asking Members to progress Officers' investigations into this project. A further report was produced by Leigh Fisher in December 2012, which identified a slipway next to the West Pier as the preferred option. A copy of this report was appended to the next report presented to PHES committee in January 2013, which again sought Members' permission to progress the project to the point at which a decision could be made by Members as to whether it should be added to the capital programme.

The report that resulted in a decision to allocate a budget and proceed with the procurement and commission of the West Pier slipway was presented to PHES Committee in March 2013. The Committee allocated a budget of up to £1.050million to the project.

The project was formally included in the Economic Development Capital Programme which was presented to PHES Committee in May 2013, and was subsequently mentioned in 3 further reports to PHES committee, and its successor Economy, Environment and Infrastructure Committee (EEI) during the course of 2013 and early 2014.

Following the March 2013 PHES Committee the detailed design process commenced and it was during this work that officers concluded that the slipway, as described to Members in the Leigh Fisher report could not be delivered without significant ongoing maintenance costs due to the dredging requirements arising from the selected site. We understand that the identification of higher recurring dredging costs was one of the main triggers to explore a change to the original project specification, which resulted in the scaled back slipway and boat hoist combination.

Following a progress report on the Stranraer Waterfront to the Wigtown Area Committee (WAC) on 2 July 2014, when Members were requested to refer any views back to the EEI Committee, these views were reported to the September 2014 EEI Committee. The views did not include any comment about the slipway and boat hoist. At the September meeting it was agreed that a further report would be presented to the 2 October 2014 EEI Committee seeking approval to proceed with the slipway and boat hoist. Members of the WAC, 2 July 2014, were advised that an appropriate planning application had been made. The Planning Applications Committee (PAC) considered the application on 17 July 2014 which sought planning approval for the slipway, access road and boatyard, and we understand that this was the first time that some Members may have heard of the proposed amendments, although there were Members of the WAC on the PAC. We understand that planning had to proceed in parallel due to the timescales involved, which is why this situation arose.

As a result of the changes to the original project, two Members contacted the Monitoring Officer to request an investigation into whether there had been any illegality, maladministration or injustice in respect of the project. The findings from this investigation were reported to Council on 25 June 2015.

The two Members who had raised concerns to the Monitoring Officer, subsequently contacted Audit Scotland to raise concerns that there may be Best Value implications as a result of the handling of this project and asked them to investigate. As a result Audit Scotland commissioned PwC to undertake this Best Value review.

In addition, the Director of Economy, Environment and Infrastructure commissioned an independent report from the Institution of Civil Engineers, with the findings reported back to Committee on 14 September 2015. The report did not identify any issues with regard to the suitability of the combined slipway and boat hoist combination.

Our overall conclusions are in line with those included in the Monitoring Officer report. Specifically "...the chronology of decision making does not lead to the conclusion that there has been any illegality, maladministration or injustice." However, with regard to the value engineering exercise, "...Its contribution to achieving a true "value for money" outcome has not been confirmed."

We have set out in the following paragraphs of this report how we have drawn these conclusions from the work undertaken, and the learning points that should be taken from this project, that can be used to strengthen Best Value arrangements on future capital projects.

A detailed timeline of the project has been set out at **Appendix 3**.

# Summary of Key findings

## Compliance with the Council's constitution

### *Scheme of delegation*

We reviewed the Council's Scheme of Delegation to assess whether the officers involved in the project could be perceived to have exceeded their delegated authority.

The key paragraphs from the Scheme of Delegation in relation to this project are:

*The Council has determined that all powers which are not specifically reserved to Council, Committee, Sub-Committee or Joint Boards are delegated to Officers. The matters reserved to Council or Committees are mainly the strategic policy or regulatory issues requiring to be decided by the Council, while the day to day matters of running the Council's services are delegated to Officers.*

*Delegated powers should not be exercised by Officers where any decision would represent a departure from Council policy or procedure or would be contrary to a standing instruction of Council (or Committee), or would itself represent a significant development from policy or procedure.*

We did not identify any potential issues of non-compliance with the Scheme of Delegation in relation to this Project.

However, the amended capital project could potentially be perceived as contrary to a standing instruction of the PHES committee, on the basis that there was sufficient ambiguity in the report on which the decision was predicated, that it could be challenged that the revised project would not deliver what was agreed by committee. However, the subsequent report presented to EEI in October 2014, which set out the proposed amendments to the project, sought Members approval for the revised project. This ensured that officers did not exceed delegated authority.

### *Change to the original capital project*

As discussed in the previous section, the change to the original capital project could have been perceived as being contrary to the PHES committee decision to commission the Stranraer Slipway as set out in the draft drawings in the Leigh Fisher report of December 2012.

Whilst the proposed changes to the project were considered at the Wigtown Area Committee and comments requested, we understand that some Members first heard about the proposed changes to the slipway, through a planning committee report rather than through officers reporting formally to the EEI committee. This led to the Chief Internal Auditor being asked to investigate the situation during Summer 2014.

After consultation at the Wigtown Area Committee in December 2013 and July 2014 on the proposed changes to the project comments from the July 2014 WAC were reported back to the EEI Committee in September 2014 when it was agreed to receive a further report to the October meeting seeking approval to proceed with the slipway and boat hoist.

#### **Learning Point 1**

**The changes to this project could have been managed more effectively from a stakeholder management point of view. It is clear that Members could have been better informed of the developments taking place with regard to the project around this issue. This could have been achieved either through formal reporting or through an informal memo or other communication to those Members of the PHES committee and subsequent EEI committees. Going forward, officers should ensure that they have effective stakeholder management, and communications plans in line with the Council's existing project management arrangements.**

### *Clarity of decisions required by Members*

The decisions required in the committee reports that were reviewed in relation to this project were written clearly and did not leave any ambiguity regarding the direction that should be followed by management.

The minutes of the meetings indicated that there was political discussion, and in some instances voting, on the reports that were presented to Members on the Stranraer Slipway project. This indicates that Members understand what was required by way of decision, and were able to articulate different arguments that led to different decisions.

It is also clear that throughout the project there was strong Member support to progress the project, even after the proposed changes to the project.

### *Financial Regulations*

We reviewed the Council's Financial Regulations and did not identify any instances whereby the Stranraer Slipway project was in breach of these. However, there is little guidance with regards to the approach to managing capital projects, from the initial business case development, through to procurement, commissioning and post project evaluation. Strong project management arrangements of this nature make a positive contribution towards achieving Best Value outcomes.

#### **Learning Point 2**

**The Council should mandate that the Council's Project Management arrangements for all capital projects (including asset classes), to ensure that they contain the building blocks for Best Value outcomes. These could form an additional chapter to the financial regulations, or may form a standalone set of guidance or regulations. This guidance should set out the approach to take when developing a business case, and the subsequent management of the project through to completion.**

### *Quality of information presented to decision-makers*

We reviewed a total of 18 reports that were presented to various committees and Full Council on the Stranraer Slipway project. It is clear that significant officer time has gone in to reporting to Members on this project.

However, there could have been a greater structure and business case formality included in the early reports, particularly in March 2013 when PHES committee granted a budget for the project and gave approval to progress to the procurement stage.

Organisations that have significant capital programmes, such as Dumfries & Galloway Council should ensure that there are robust procedures in place for project appraisal and evaluation.

We understand that the Council has a well defined process for the development of business cases on significant corporate capital projects, which are well supported by the professional services in the Chief Executive's Department. However, the Council has Asset Classes capital budgets, which are capital budgets that have been devolved to committees. The committees have delegated authority to choose projects and manage those budgets within agreed limits. The Stranraer Slipway was such a project, which was managed by the Planning, Housing and Environment Services Committee and therefore was not managed using the processes that would apply to significant corporate capital projects.

On Page 13 of this report we have set out the six broad steps set out in HM Treasury's Green Book which is used by central government public bodies for the development of business cases and management of projects. It provides good practice which is equally applicable in a local government setting. Against each of the six steps,

we have set out how the Stranraer slipway project reports that we reviewed contributed towards providing the information requirements of each step, and have identified where there were gaps.

The areas of good practice that we identified were in relation to clearly defining the rationale for the project, which stemmed from the Stranraer Waterfront Masterplan, and the strategic importance of the waterfront for regenerating Stranraer. A subsequent Leigh Fisher report clearly identified a slipway as a key piece of infrastructure for redeveloping the waterfront. Another area of good practice is that the reporting makes clear that increasing both leisure and commercial marine use in Loch Ryan is a key outcome of the project.

However, there were two areas which could have been stronger, and are the underlying reasons why there are mixed opinions as to the success of the slipway project. These are –

**Lack of clearly defined measures or indicators.** The report in March 2013 was the basis on which the decision to proceed with the west pier slipway was made. Neither that report, nor any previous reports on the project clearly set out any measures or indicators which could subsequently be used to measure whether the project had been a success. A key issue for the Members with concerns over this project is the question over whether the slipway and boat hoist, as delivered, at a reduced cost offers a best value outcome when compared to the original larger slipway at a higher capital cost.

In the committee report that was assessing the relative strengths of the three potential sites for the slipway, a positive point in favour of the west pier location was that it could provide 24 hour access to the water, as it was sufficiently sized to be unaffected by the tide. However, this was not formally set out in a list measures or indicators that had been established to determine the success of the project against its objectives.

As a result, no definitive answer can be provided as to whether the final slipway and boat hoist is as effective at delivering against objectives as the original proposal.

#### Learning Point 3

It is important that future business cases include clear measures and indicators so that the completed project can be assessed against the objectives it set out to achieve.

Members should decide whether their focus is primarily on the technical specification of the asset rather than the outcomes the asset is intended to achieve. In this case, the measures and indicators are simply the technical specifications set out in the report, such as slipway length and width.

Alternatively, Members could perform the role of a commissioner, setting out the outcomes they want to achieve, and the associated measures and indicators to determine whether the outcomes have been achieved. This then creates a provider role for officers, who focus on providing a technical solution to meet the objectives, within the budget set by Members. Once agreed, this should be factored into the guidance issued by the finance department as discussed in Learning Point 2.

**Insufficient technical assessment to determine project feasibility.** The HM Treasury Green Book states that an options appraisal exercise should consider the feasibility of actually being able to deliver an option. In the case of the Stranraer Slipway, it was clear from the December 2012 Leigh Fisher report that certain technical surveys had not been completed prior to Members taking a decision to progress the project to procurement. Had these surveys been undertaken prior to a Member decision they would have significantly changed the report that presented to Members, albeit the final decision may have still reflected the final slipway and boat hoist solution.

#### Learning Point 4

Officers should ensure that sufficient technical work has been undertaken on the feasibility of various options prior to presenting reports to Members for decision-making. The results of this work can then be factored into the options appraisal so that it provides Members with more robust information, allowing them to make the best informed decision possible.

HM Treasury’s Green Book sets out the following steps for capital project appraisal and evaluation:



From our review of all relevant reports that were submitted to the Planning, Housing and Environment Services Committee (PHES) and its successor Economy, Environment and Infrastructure Committee (EEI), we noted the following against each heading

<ul style="list-style-type: none"> <li>The Stranraer Waterfront Masterplan sets out a clear rationale for the development of the marine facilities in Stranraer</li> </ul>
<ul style="list-style-type: none"> <li>PHES report 6/11/2012 contains a Leigh Fisher report recommending a slipway as key infrastructure in the development of the marine facilities.</li> <li>The report makes clear that an outcome is to increase both leisure and commercial marine use in Loch Ryan.</li> <li>There is no evidence of any more detailed objectives.</li> <li>No report sets out measures or indicators in order to later determine whether objectives have been met</li> </ul>
<ul style="list-style-type: none"> <li>Options appraisal was incomplete, because it failed to consider the feasibility of actually being able to deliver the option. The Leigh Fisher report dated December 2012 was heavily caveated as a result of a lack of detailed ground investigation or wave and sediment analysis.</li> <li>Subsequent options appraisal in March 2013 to assess repair to the existing slipway against a new build, was done so with incomplete information.</li> </ul>
<ul style="list-style-type: none"> <li>A number of noting reports were submitted to committee setting out high level progress on capital projects.</li> <li>EEI report 2/10/2014 reports the results of a value engineering exercise, and proposed adjustments to project which is approved by Committee.</li> </ul>
<ul style="list-style-type: none"> <li>It was not clear from the objectives or the options appraisal as to what level of service provision that the slipway would provide, other than to provide 24 hour access to the Loch. There was comparative data on similar marina facilities, but no comment on the level of operation that the Stranraer project sought to deliver.</li> </ul>

---

### Project delivery against initial specification and objectives

As set out earlier in this report, the lack of measures or indicators set out in the business case means that it is not possible to clearly report on whether the project has delivered against its objectives. This ambiguity explains why different opinions are held within the Council as to the success of the project.

One clear measure is the budget, and it is evident that the project was delivered well under the original budget approved by committee. This could be identified as a best value outcome. The other clear measure is the capability of the marina to cater for a wide range of craft up to a maximum level of the specification of the slipway and boat hoist. This allows for a wider potential usage and improves the opportunity to develop marina and sailing activity.

In order to make an assessment as to whether the project has delivered Best Value, there is a need to know whether the slipway and boat hoist will deliver against the strategic project objectives as part of the wider waterfront regeneration programme and specifically the development of the marina for which an outline business case has been agreed and full business case is being prepared. This has yet to be clearly established.

#### **Learning Point 5**

**As part of a post completion evaluation exercise, linked to the full business case for the potential marina expansion, officers should agree with Members as to what performance measures should be established to measure the impact of the slipway and boat hoist. Members will receive a full evaluation in due course which will assess the extent to which that slipway and boat hoist deliver against these measures as part of the wider waterfront programme.**

# Appendix A. Learning points

Learning Point	Management Comment
<p><b>Stakeholder Management</b> The changes to this project could have been managed more effectively from a stakeholder management point of view. It is clear that Members could have been better informed of the developments taking place with regard to the project around this issue. This could have been achieved either through formal reporting or through an informal memo or other communication to those Members of the PHES committee and subsequent EEI committees. Going forward, officers should ensure that they have effective stakeholder management, and communications plans in line with the Council's existing project management arrangements.</p>	<p>The process for Member (and wider stakeholder) engagement in project development and delivery requires to be appropriate to the scale of the project. It is accepted that improvement in this can be achieved and this forms part of the Project Initiation process now being used to guide project development.</p>
<p><b>Capital project guidance</b> The Council should mandate that the Council's Project Management arrangements for all capital projects (including asset classes), to ensure that they contain the building blocks for Best Value outcomes. These could form an additional chapter to the financial regulations, or may form a standalone set of guidance or regulations. This guidance should set out the approach to take when developing a business case, and the subsequent management of the project through to completion.</p>	<p>Corporate Programme and Project Management Guidance has been developed and this is deployed for projects taken forward by Economy, Environment and Infrastructure Services (EEIS), overseen by the departmental Strategic Projects Leadership Board and the corporate Strategic Asset Management Board.</p> <p>Through the above, Officers are required to ensure that projects are developed within an overall framework of best value.</p>
<p><b>Measurement of outcomes</b> It is important that future business cases include clear measures and indicators so that the completed project can be assessed against the objectives it set out to achieve. Members should decide whether their focus is primarily on the technical specification of the asset, rather than the outcomes that the asset is intended to achieve. In this case, the measures and indicators are simply the technical specifications set out in the report, such as slipway length and width. Alternatively, Members could perform the role of a commissioner, setting out the outcomes they want to achieve, and the associated measures and indicators to determine whether the outcomes have been achieved. This then creates a provider role for officers, who focus on providing a technical solution to meet the objectives, within the budget set by Members. Once agreed, this should be factored into the guidance issued by the finance department as discussed in Learning Point 2.</p>	<p>Corporate Programme and Project Management Guidance has been developed and this is deployed for projects taken forward by Economy, Environment and Infrastructure Services (EEIS), overseen by the departmental Strategic Projects Leadership Board and the corporate Strategic Asset Management Board.</p> <p>Through the above, Officers are required to ensure that business cases are developed to level appropriate for the scale of project and with clear objectives.</p>
<p><b>Feasibility of options</b> Officers should ensure that sufficient technical work has been undertaken on the feasibility of various</p>	<p>Corporate Programme and Project Management Guidance has been developed and this is deployed for projects taken forward by Economy, Environment and</p>

<p>options prior to presenting reports to Members for decision-making. The results of this work can then be factored into the options appraisal so that it provides Members with more robust information, allowing them to make the best informed decision possible.</p>	<p>Infrastructure Services, overseen by the departmental Strategic Projects Leadership Board and the corporate Strategic Asset Management Board.</p> <p>Through the above, Officers are required to ensure that feasibility studies are undertaken to a level appropriate for the scale of project and include an assessment of options</p>
<p><b>Post project evaluation</b> As part of a post completion evaluation exercise, linked to the full business case for the potential marina expansion, officers should agree with Members as to what performance measures should be established to measure the impact of the slipway and boat hoist. Members will receive a full evaluation in due course which will assess the extent to which that slipway and boat hoist deliver against these measures as part of the wider waterfront programme.</p>	<p>An evaluation will be undertaken as outlined and reported to Members for consideration.</p>

# Appendix B. Terms of Reference

## Background

Dumfries & Galloway Council (D&GC) completed the construction of a slipway in Stranraer in 2014 as part of its approved Capital Programme. Some Councillors in DGC have been in dialogue with Audit Scotland for the past year over concerns that the project does not represent Best Value. Specifically their concerns relate to –

- ✓ The completeness of the business case which the Council relied upon to approve the project;
- ✓ That officers may have exceeded delegated authority during the course of the project; and
- ✓ The completed slipway does not reflect the project actually agreed by the Council and is not fit for purpose.

Audit Scotland has asked PwC to undertake a review into this project to clarify the facts around the approval and construction of the Stranraer slipway and to consider whether there are any Best Value issues arising from this.

## Objectives and Scope

The objective of this exercise is to develop an understanding of the facts in relation to this project to:

- ✓ Produce a clear timeline of the Stranraer slipway project from its inception to completion, highlighting key milestones;
- ✓ Determine whether the project was approved in accordance with the Council's constitution, specifically with regard to the business case containing sufficient information to allow Councillors to take a competent decision to approve the project;
- ✓ Assess whether the relevant officers associated with the project acted within their delegated authority as set out in the Council's scheme of delegation;
- ✓ Determine whether the completed project was in line with the decision(s) taken by the Council.

## Approach

The approach will be to undertake a desktop review of all key documentation relating to the project and to interview a number of Council officers and Members as necessary to address the objectives set out above.

Specifically we will review the following documentation:

- ✓ The Council's Scheme of Delegation;
- ✓ The Financial Regulations and Standing Orders;
- ✓ The business case/report presented to Council for the initial approval of the project;
- ✓ All subsequent reports presented to Members with regard to this project;
- ✓ Any other communications to Members regarding the project such as progress update emails, memos or newsletters;
- ✓ All agendas, papers and minutes of the project team.

This list is not intended to be exhaustive; if we require additional information during the course of the exercise we will request it from the Council.

# Appendix C. Timeline

## Stranraer Slipway Project timetable

### Officer Activity

Officers worked with Smith Scott Mullen to develop a Waterfront Masterplan for Stranraer with the objective of regenerated the town.

Delivery of early Masterplan projects, including Castle Square

Leigh Fisher engaged to undertake technical reports on site options

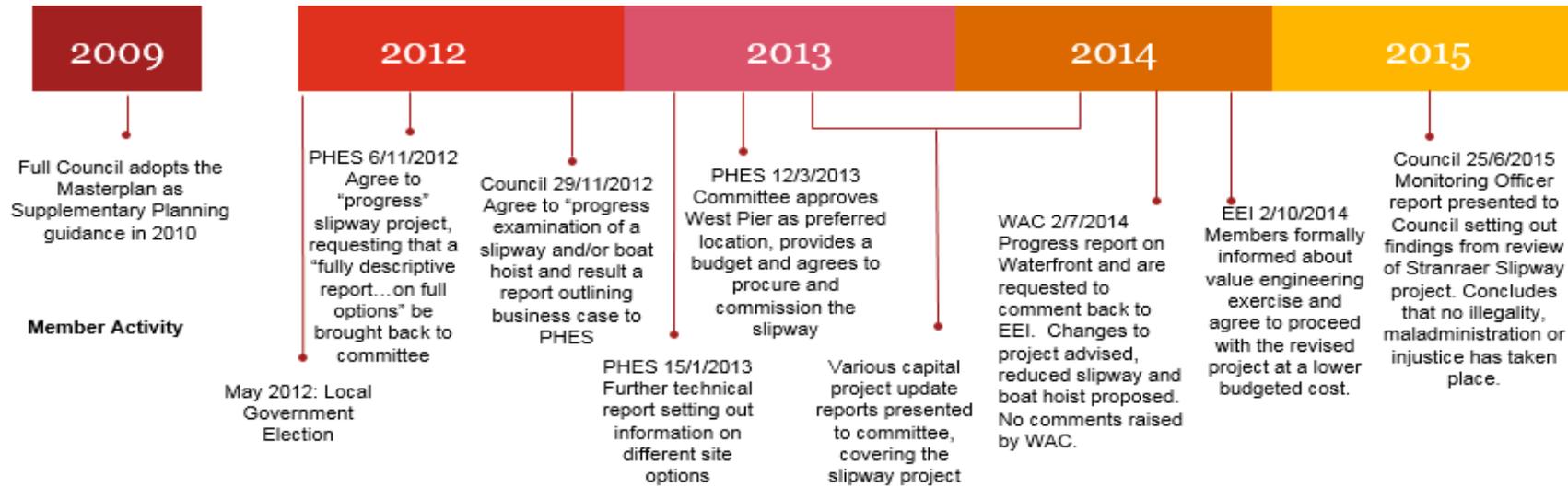
Final business case report prepared for committee

Technical investigations on site undertaken

Detailed design

Procurement Undertaken

Revised Stranraer slipway constructed





This document has been prepared only for Dumfries & Galloway Council and Audit Scotland and solely for the purpose and on the terms agreed through our contract with Audit Scotland. We accept no liability (including for negligence) to anyone else in connection with this document. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

© 2016 PricewaterhouseCoopers LLP. All rights reserved. 'PricewaterhouseCoopers' refers to PricewaterhouseCoopers LLP (a limited liability partnership in the United Kingdom) or, as the context requires, other member firms of PricewaterhouseCoopers International Limited, each of which is a separate and independent legal entity.