

INTERNAL AUDIT SERVICES
REPORT REF No S.013.19 (Nov 2018)

**LOCH LOMOND & THE TROSSACHS
NATIONAL PARK AUTHORITY**

GREENSPACE – 2018/19



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Personnel associated with this report :

Jaki Carnegie – Director of Corporate Services (Loch Lomond & The Trossachs National Park)

John McQueen –Land Operations Manager (Loch Lomond & The Trossachs National Park)

Margo Lusk - Auditor (West Dunbartonshire Council)

1. EXECUTIVE SUMMARY

General

An audit was conducted on Greenspace and we are pleased to report that the systems examined are working effectively.

The review highlighted the following areas of good practice

- Reactive Processes

Full details of these opportunities and any other points that arose during the audit are included in the Action Plan, which forms Section 3 of this report.

2. MAIN REPORT

2.1 INTRODUCTION

2.1.1 An audit was carried out of Greenspace as part of Internal Audit's Planned Programme of Audits for 2018/19.

2.2 SCOPE AND OBJECTIVES

2.2.1 An audit launch meeting was held with Jaki Carnegie, John McQueen and Margo Lusk to agree the scope and objectives of the audit. The scope was agreed as follows:

- Review of Agreements in place for leased or managed Greenspace Sites;
- Review of the Operational Work Plan and
- Security & Deployment of Equipment.

2.2.2 A review of Greenspace sites classified as leased or managed by the Park Authority was undertaken to ensure that a lease agreement or management agreement was in place as appropriate.

2.2.3 A review of the operational Work Plan was carried out to confirm that a formal Work Plan was in place and was being updated accordingly. A sample of sites was selected for testing to confirm this. In addition, procedures were reviewed for reactive work not included in the Operational Work Plan e.g. post storms.

2.2.4 The procedures in place for the security and deployment of equipment were reviewed to confirm that appropriate security was in place and that equipment was being deployed appropriately. Testing included reviewing the key holding arrangements and ensuring full inventory records are maintained for all equipment.

2.3 FINDINGS

2.3.1 The findings are based upon evidence obtained from discussions with staff and substantive testing.

2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).

2.3.3 This report details all points arising during the audit review, full details of which are included in the Action plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.

2.3.4 The factual accuracy of this report has been verified by the officers involved in the audit.

2.3.5 The Auditor requested and was provided with a list of sites which are either, owned, managed or leased by the Park Authority. A sample of sites which are classified as either managed or leased were selected for testing to

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evidence that a management agreement or lease agreement was in place and these were all found to be in order.

2.3.6 The Operational Work Plan is a live document retained in a spreadsheet format named Land Operations PPM Programme 2018-19. When this was examined, the Auditor noted that this was a comprehensive very user friendly spreadsheet documenting tasks for every site in chronological order. However in accordance with the list of status indicators documented within the first page of the spreadsheet, it appeared that the vast majority of tasks for all sites had not been completed at the point of testing which was early October 2018. Per discussion with John McQueen, he confirmed that the tasks had been completed but the work plan had not been updated. Please see the action plan in section 3 of this report for further details.

2.3.7 The Auditor had some discussion with John McQueen in relation to staff having to deviate from tasks specifically grass cutting in order to carry out litter picking and how this is impacting on the delivery of the work plan. Whilst there is no documented analysis or statistics as to how much time is spent by staff litter picking as opposed to the maintenance tasks, it was confirmed that valuable staff time is being taken away from other ground tasks as well as grass cutting due to the practicalities of having to clear areas of litter in order that grass can be cut.

It is acknowledged that public behaviours in relation to litter can be out with the control of the Park Authority. It is also acknowledged that methods are being explored and trialled with partner agencies to improve understanding of the issues of waste management which will hopefully improve public behaviours going forward.

In addition other action has been taken to try to address the above by employing two part time members of staff to work weekends to carry out litter picking, bin servicing and enforcement procedures. Internal Audit recommends that some analysis is carried out and documented regarding the actual impact litter picking is having on the delivery of the Work Plan.

2.3.8 The Audit also reviewed the processes in relation to reactive work e.g. storm damage and documentation and communications were examined per the recent 'Storm Ali'. The controls in place appear to be working effectively and good practice was demonstrated within these processes.

2.3.9 The Auditor reviewed procedures for the security and deployment of plant, equipment and tools to seek assurance that the Park Authority's assets are being held securely and deployed appropriately. It was noted that all Land Operations staff have a key and are aware of the security code for the storage units at Duncryne Road as well as members of the Facilities service due to their responsibility for buildings. Prior to restructuring, staff from the Ranger service also had keys and were aware of the alarm code, it was unclear if there was a process for the handing over of all keys for the units at the time of the restructuring (2016).

It was also noted that there is currently no key register for the storage units at Duncryne Road, therefore there is no record of who has been allocated a key

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to the units and there is potential that other unauthorised keys could be in circulation. Please see the action plan in section 3 of this report for further details.

- 2.3.10 It was also noted that procedures are currently being developed to improve the management and security of assets, this includes compiling and maintaining a full inventory of all plant, equipment and tools. The Auditor was provided with various documents to support this and was satisfied that the developments will enhance the practices already established, therefore Internal Audit recommends that this continues to be developed and implemented at the earliest opportunity.
- 2.3.11 Audit would like to thank all staff involved in the audit process for their time and assistance.

3. Action Plan:						
Ref.	Finding	Recommendation	Risk	Management Comment	Manager Responsible	Date to be completed
1.	<p><u>Updating of Work Plan</u> The Auditor reviewed the Operational Work Plan currently in place and noted that the majority of tasks up until the date of testing (early October 2018) appeared to be incomplete. However on discussion with John McQueen, Land Operations Manager, he confirmed that tasks have been completed however Land Operations Officers are sometimes failing to update the plan by changing the status key to 'Completed PPM task'.</p>	<p>Land Operations Officers should be reminded that as part of their duties, administrative tasks such as updating the Operational Work Plan when a task has been completed should be updated in a timeous manner. This will ensure that Management can have reasonable assurance that the Work Plan is being carried out on schedule and/or make adjustments where necessary should there be any delays in delivery of the tasks.</p>	Medium Risk	<p><u>Accepted</u> The administrative completion of the Operational Work Plan is in the process of being updated and the team have understood the necessity of this going forwards.</p>	Land Operations Manager	February 2019
2.	<p><u>Register & Security of Keys</u> Per operational requirements, all Land Operations staff have a key and are aware of the security code for the storage units at Duncryne Road. Members of the Facilities service also have a key due to their responsibility for buildings. Prior to restructuring, staff from the Ranger service also had keys and were aware of the alarm code, however, it was unclear if there was a process for the handing over of all keys for the units at the time of the restructuring. It was also noted that there is currently no key</p>	<p>Although the units at Duncryne are not staffed, it is recommended that the locks be changed and authorised staff be provided with a new key, they should also sign the register to indicate acceptance of responsibility for the key. When an individual ceases to be a key holder, the key should be returned to the Facilities service and the return should be noted on the record and signed and dated by the Facilities Manager.</p>	Low Risk	<p><u>Accepted</u> The Facilities Manager is in the process of arranging for new locks/keys</p>	Facilities Manager	December 2018

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	<p>register for the storage units at Duncryne Road, therefore there is no record of who has been allocated a key to the units.</p> <p>It is understood that the Facilities service are currently undertaking work in relation to creating key registers for all services where either there was not a key register or where there is some dubiety regarding the number of keys / which staff have keys. It is also understood that locks are being changed in all staffed buildings and authorised staff are being provided with a new key.</p>					
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Appendix 1. Priority Levels

Recommendations have timescales for completion in line with the following priorities.

Priority	Expected Implementation Timescale
<u>High Risk:</u> Material observations requiring immediate action. These require to be added to the risk register of a service. (Council context)	Generally, implementation of recommendations should start immediately and be fully completed within three months of action plan being agreed.
<u>Medium Risk:</u> Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed.
<u>Low Risk:</u> Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action plan being agreed.

Note: About this report

This Report has been prepared on the basis set out in the Memorandum of Understanding (MOU) between the National Park Authority as the Client and West Dunbartonshire Council (WDC) as the provider of Internal Audit services. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the MOU. This Report has been prepared for the benefit of the Client only. This Report has not been designed to be of benefit to anyone except the Client. In preparing this Report we have not taken into account the interests, needs or circumstances of anyone apart from the Client, even though we may have been aware that others might read this Report. This Report is not suitable to be relied on by any party wishing to acquire rights against WDC, other than the Client for any purpose or in any context. Any party other than the Client that obtains access to this Report or a copy (under the Freedom of Information (Scotland) Act 2002, the Environmental Information (Scotland) Regulations 2004 through the Client's Publication Scheme or otherwise) and chooses to rely on this Report (or any part of it) does so at its own risk. To the fullest extent permitted by law, WDC does not assume any responsibility and will not accept any liability in respect of this Report to any party other than the Client. In particular, and without limiting the general statement above, since we have prepared this Report for the benefit of the Client alone, this Report has not been prepared for the benefit of any other public sector body nor for any other person or organisation who might have an interest in the matters discussed in this Report, including for example those who work in the public sector or those who provide goods or services to those who operate in the public sector.