

**Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations**

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status - December 2018
1	2016/17	Controls Risk Self Assessment	Cash Banking should be done weekly or when the amount reaches £500, whichever occurs first.	Low	Agreed. Our initial response was that we would update the cash management procedures to reflect this guidance and in the short term employees will be advised of this change via e-mail. Subsequently we established that this was not practicable and we agreed to look into options to move away from cash receipts to electronic payments.	Finance and Procurement Manager February 2018 May 2018 August 2018 October 2018	Complete A no cash option for Slipway is being progressed for start of new financial year
2	2017/18	Banking Review	It is recognised that Management are currently reviewing all The Authority's procedures, as part of this process specific focus needs to be given to banking procedures on a priority basis.	Medium	Agreed	Finance and Procurement Manager February 2018 May 2018 August 2018 October 2018 January 2019	Partly Complete Software purchased and setup on two finance PCs. Work planned to set up another finance PC and Executive Team PCs and authorisation processes will be changed from January 2019.
3	2017/18	Banking Review	a) It is recommended that a discussion takes place with The Authority's current bank to determine if they are still receiving the best rates at the current point in time. b) Consideration should also be given to the banking provider when the new Government contract is put in place in 2018.	Low	Agreed	Finance and Procurement Manager December 2017 August 2018 October 2018	Complete Complete Rates offered by current provider are more favourable than Scottish Government Contracts

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4	2017/18	Controls Risk Self Assessment	VAT Manual/Procedures - It is recommended that VAT manual/procedures are established which fully document the key tasks and procedures providing guidance for staff in dealing with VAT.	Medium	Agreed	Finance & Procurement Manager April 2018 August 2018 October 2018	Complete VAT procedures in place.
5	2017/18	Energy & Facilities Management	The Carbon Footprint is a key output from the Climate Change Report and as such its calculation should be subject to review.	Low	The process of recording the energy data is robust and will be strengthened by including a review of these calculations and making sure that all emission figures will be regularly monitored to aid annual reporting.	Volunteering, Engagement and Programme Manager November 2018 (as part of the annual statutory reporting cycle)	On Track Action Plan was approved by the NPA Board in March 2018. The annual report to Scottish Government due at the end of November will include the carbon saving information. Climate Change Commitments (targets) will also be confirmed.

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6	2017/18	Camping Management Byelaws - signage	It is recommended that the issues related to signage are reviewed and dealt with as soon as possible.	Low	The large road threshold signs are scheduled to be revised to make the messaging clearer with the inclusion of the dates that the Camping Management Byelaws operate within and additional text to clarify that camping within the Camping Management Zones is permissible by permit only. A review of our existing permits areas is underway. Recommendations for improvements will be assessed and a programme of improvements undertaken. Signage placement and orientation will form part of this review. Some bespoke signage will be installed at key visitor hubs with more detailed messaging on the byelaws. It should be noted that as important as the signage is to Camping Management Byelaws 2017 that improvement that we are making to our webpages and the continued public engagement through our Ranger Service are key to helping visitors understand the byelaws.	Visitor Operations Manager July 2018 March 2019	Behind Schedule Design work complete, liason with councils ongoing with positive responses, quotes for signage received and liason with BEAR Scotland taking place. Not yet complete because of other high priority operational activities. Expected to complete before start of next season.
7	2017/18	Camping Management Byelaws - Access to the Procurator Fiscal Website	It is recommended that at least one other member of staff is trained on the Procurator Fiscal system	Low	Agreed	Visitor Operations Manager July 2018 September 2018 February 2019	Behind Schedule Training has started following the systems access to Crown Office being received August 2018. Dummy reporting will commence in January 2019 with live reporting anticipated from February 2019.