

Loch Lomond & The Trossachs National Park Authority
Recently Completed Internal Audit Recommendations

<u>Ref</u>	<u>Year</u>	<u>Audit</u>	<u>Recommendations</u>	<u>Priority</u>	<u>National Park Authority Response</u>	<u>Responsibility/ Timescale</u>	<u>Current Status - June 2016</u>
COMMUNITY ENGAGEMENT / STAKEHOLDER							
7 / CS16	2011/12	Stakeholder Satisfaction	Management should discuss the supporting processes implemented by CNPA for obtaining this information to identify if this would be a cost effective option for LLTNPA.	Low	Agreed. We will consider the best way to develop business health information within the Park as part of our work on Performance Monitoring systems over the course of 2012-13.	Markus Kroner June 2016	The visitor survey, in partnership with CNPA, is complete and a draft report is being reviewed by the Tourism Manager. This is at final review stage. The results will be disseminated internally and to partners over the summer 2016. COMPLETE
1	2015/16	Workforce Management & Appraisals	Management should continue to identify areas for improvement and further cascade examples of good practice such as: <ul style="list-style-type: none"> • Issuing further guidance on how to ensure objectives are SMART; • Provide examples of appropriate ways in which to capture feedback and evidencing behaviours; and • Give examples of what effective performance looks like at a more job specific level. 	Low	Management will continue to identify areas for improvement and further cascade examples of good practice such as: <ul style="list-style-type: none"> • Issuing further guidance on how to ensure objectives are SMART; • Providing examples of appropriate ways in which to capture feedback and evidencing behaviours; and • Giving examples of what effective performance looks like at a more job specific level. 	Elaine Wade 31 July 2016	On-going support is provided on an individual basis as needed. The HR team issued further guidance in May 2016 on ensuring smart objectives and how to capture feedback. COMPLETE

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1	2014/15	Fixed Asset Register	Management should update the current fixed asset policy to ensure it reflects current practices at the authority ensuring that the policy is robust and allows for efficient asset management, appropriate update of the fixed asset register and accurate reflection of the Net Book Value of all assets in use by the Authority for accounting purposes.	Low	Policy will be updated	Catriona Morton 28 February 2017	No progress to date because of other workload priorities, cross reference 2015/16 CRSA action below
2	2014/15	Fixed Asset Register	Management should ensure that the asset register is updated to reflect the recognition and initial measurement at net book value to allow the reconciliation of the revaluation reserve to revaluations and impairments and ensure that previous revaluations have been appropriately reported within the fixed asset register. The use of the fixed asset software could be reintroduced to record the fixed asset register to improve the quality and robustness of the information and provide a better audit trail.	Low	Fixed Asset opening balances will be adjusted to reflect transfer at nil plus subsequent upward revaluation. We will assess whether the use of the fixed asset software would be more beneficial than the Excel spreadsheet.	Catriona Morton 28 February 2017	The opening balances will be adjusted once the decision has been made about the use of the software. No progress to date because of other workload priorities, cross reference 2015/16 CRSA action below
3	2014/15	Records Management	We acknowledge management's plans for the post implementation phase and recommend: induction policies are updated to include guidance on the new records management system; a formal process is established to ensure file structure compliance checks are performed; and named individuals should be nominated with a role of checking that the retention policy is followed.	Low	The Information Officer will establish a process to review compliance with file structures	Laura Baird 31 March 2017	A formal process to ensure compliance with the file structure will form part of 2016/17 workload

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4	2015/16	CRSA (Fixed Assets)	<p>In the fixed asset listing, the IT hardware section is a single line and does not split out the components.</p> <p>This leads to two risks: policy may not be appropriate as assets are depreciated after they have been disposed of; and there may be assets which have been fully depreciated which are still in use.</p> <p>As part of the planned review of the Fixed Asset Policy management should consider: The useful lives of assets to ensure they are depreciated over an appropriate period; Appropriate componentisation of assets to allow them to be recognised and derecognised appropriately; and Verification of individual/groups of assets.</p>	Low	Agreed.	<p>Catriona Morton 28 February 2017</p>	No progress to date, cross reference to other fixed asset actions from 2014-15 audit above