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# Loch Lomond & The Trossachs National Park Authority

Internal audit report 2015

Records and Project Management - post-implementation reviews

9 November 2015

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in connection with this  
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**Notice: About this report**

This Report has been prepared on the basis set out in our Engagement Letter addressed to Loch Lomond & The Trossachs National Park Authority (“the Client”) dated 15 June 2011 (the “Services Contracts”) and extended as of the letter dated 28 August 2014 (the “Services Contracts”) and should be read in conjunction with the Services Contract. 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 Services Contract. This Report is 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. We have prepared this report for the benefit of the Client alone. This Report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (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, through the Client’ 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, KPMG LLP 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 central government 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 central government sector or those who provide goods or services to those who operate in the sector.

In accordance with the 2015-16 internal audit plan for Loch Lomond & the Trossachs National Park Authority ('the authority') we undertook a post implementation review of project management.

Our initial review during 2014-15 highlighted one moderate and one high risk finding.

The moderate and high risk recommendations raised in our original report are now implemented.

We have not raised any new recommendations.

Assignment	Context for follow-up			
Project management – post implementation	<p>The review conducted in 2014-15 highlighted one moderate and one high risk finding. The high risk finding was the failure to complete Project Initiation Documents ('PIDs') for one project, which could result in a lack of clarity around project aims and objectives, as well as a failure to identify and comply with statutory and legal requirements. The moderate risk finding related to a number of small projects not being subject to project management controls.</p> <p>Our follow-up review found that management has revised its project management policy and has implemented recommendations raised.</p>			
	Recommendation in original report	Priority	Follow-up	Implementation
	<p>Management should ensure a completed and approved PID is in place prior to project commencement. This should be communicated to all members of the project team to ensure buy-in and improve the understanding of all aspects of the project.</p> <p>Implementation date: 31 January 2015</p>	High	<p>Management has implemented a control monitoring document which tracks the progress of management controls, highlighting the completion of PIDs. This document details commencement dates of each project.</p> <p>We reviewed a sample of projects in 2015 and our testing confirmed that PIDs had been completed appropriately.</p>	Implemented
<p>It is recommended that the level of project management controls be considered through the introduction of project sizing guidance, for smaller, lower risk projects. A 'Lite' project management process should be introduced allowing the project management team to still have oversight of these projects, but tailored based on the risk to LLNTPA.</p> <p>Implementation date: 31 March 2015</p>	Moderate	<p>Management has implemented an updated policy for project management. A tailoring process for projects was implemented which allocated a risk rating to projects (low/ medium/ high) and facilitates a streamlined process to be used for low risk projects, and the standard process for medium/ high risk projects.</p> <p>We reviewed a sample of projects in 2015 and our testing confirmed that policy is applied and projects are graded accordingly.</p>	Implemented	

In accordance with the 2015-16 internal audit plan for the authority we undertook a post implementation review of records management.

Our initial review during 2014-15 highlighted one low risk finding.

Management is progressing implementation of their records management policy according to plan.

Our recommendation is due to be implemented in full once this process is complete.

We have not raised any new recommendations.

Assignment	Context for follow-up			
Records management – post implementation	<p>The follow up review is a result of the internal audit conducted in 2014-15 which highlights one low risk finding in relation to the records management processes which is to be implemented during 2015-16.</p> <p>Work is on-going to complete a review of the business classification scheme and the records retention schedule. These documents are two of the 14 elements of the records management plan, which must be submitted to the Keeper of the Records of Scotland for final approval. A process for the disposal or long term preservation of records will be introduced once the records management plan has been approved by the Keeper. LLTPNA have not yet been invited to submit their formal records management plan by the Keeper of the Records.</p>			
	Recommendation in original report	Priority	Follow-up	Implementation
	<p>We acknowledge management's plans for the post implementation phase and recommend:</p> <ul style="list-style-type: none"> <li>induction policies are updated to include guidance on the new records management system;</li> <li>a formal process is established to ensure file structure compliance checks are performed; and</li> <li>named individuals should be nominated with a role of checking that the retention policy is followed.</li> </ul> <p>Implementation date: 31 January 2016</p>	Low	<p>High level training is provided on induction followed by on-the-job coaching which aims to ensure new starts are trained to the required standard to work with the records management systems. Training and induction is to be reviewed again following finalisation of the records management policy.</p> <p>The Business Classification Scheme is currently being implemented across the organisation in the interim period while the policy is under approval. We reviewed the planned file structure and confirmed that it is in line with the Business Classification Scheme proposed. The annual review of file structure and file retention will be finalised once the policy is fully implemented.</p> <p>Records Management Working Group meetings are held quarterly in order to discuss issues that each business area is facing with regards to implementing the Business Classification Scheme.</p> <p>The draft records management policy states on a role by role basis the relevant responsibilities to be carried out within each hierarchy of the organisation.</p>	<p>On target for implementation by agreed date:</p> <p>Induction policies are in place and are being reviewed and refreshed.</p> <p>A formal process to ensure compliance with the file structure will be developed following full implementation of the policy.</p> <p>The Information Officer is the named individual for ensuring compliance with the retention policy.</p>



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