

LOCH LOMOND & THE TROSSACHS NATIONAL PARK AUTHORITY
OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2011-14

	<u>Background</u>	<u>Recommendations</u>	<u>Priority</u>	<u>National Park Authority Response</u>	<u>Responsibility/ Timescale</u>	<u>Current Status - November 2015</u>
COMMUNITY ENGAGEMENT / STAKEHOLDER SATISFACTION						
6 / CS15	Community engagement / stakeholder satisfaction	Management should implement a tracker using the format used for CNPA management team meetings as a basis for a stakeholder and communication engagement issues / action log detailing planned attendance by senior management at stakeholder and community meetings and recording of any issues / actions arising from such meetings that require further consideration.	Moderate	<p>Agree recommendation. We will develop a tracker and issues log for stakeholder engagement activity working through the Business Planning Group.</p> <p>A stakeholder tracker has been used for the Your Park project.</p> <p>Staff resource and other higher priority projects have meant that this has not been implemented on a Park-wide basis.</p> <p>Although a formal stakeholder tracker is not in place there has been and will continue to be significant levels of engagement with our key NPPP public sector, NGOs, Community and Private Sector partners to support the delivery of the NPPP, Corporate Plan and Annual Operational Plan objectives and priorities.</p>	Anna MacLean March 2016	<p>The Head of Communications objectives include: "To develop then oversee the delivery of a relationship management strategy (including tools for managing this) to ensure the Park Authority consistently engages with key stakeholders in the most relevant and effective ways, in order to bring the Park Authority's agreed positioning to life to demonstrate the value the Authority adds."</p> <p>The Your Park project provided a test-bed for an informal stakeholder management tracker, allowing the relevant stakeholders to be mapped and classified (Manage Closely, Keep Satisfied, Keep Informed, or Monitor) according to their influence and interest on the matter in hand. The development of the next National Park Partnership Plan provides an ideal opportunity to test out a recommended approach to relationship management. Initial scoping and evaluation of online systems to support this has taken place but has not yet been approved or rolled out. It is anticipated that the system will be in place by the end of the financial year.</p>
7 / CS16	Business barometer	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	A visitor survey, in partnership with CNPA, began in April 2015 and will take place over the course of the year 2015/16. An interim report is expected to be received Spring 2016, with the final report being available Summer 2016.

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 AGREED INTERNAL AUDIT RECOMMENDATIONS 2014-15

	<u>Background</u>	<u>Recommendations</u>	<u>Priority</u>	<u>National Park Authority Response</u>	<u>Responsibility/ Timescale</u>	<u>Current Status - November 2015</u>
CORPORATE SERVICES						
	<u>Fixed Asset Register</u>					
1	Fixed Asset Policy	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 31 March 2016	This forms part of the operational plan for 2015/16. No progress to date because of other workload priorities, timescale shifted to March 2016.
2	Capital Reporting	Management reporting could be enhanced by including capital project expenditure against budget as part of the management accounts, facilitating more frequent reporting of capital expenditure and further qualitative analysis.	Low	The budget for 2015/16 analyses expenditure between capital and revenue expenditure. Appropriate management reporting will be developed so that capital expenditure can be monitored on a monthly basis.	Catriona Morton 31 January 2016	Complete: Budget 2015/16 includes this analysis, as does the Quarter 2 2015/16 budget revision and our actual monthly management reports. We are also reporting the balance sheet regularly as part of the management accounts, Delivery Group and Board reports.
3	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 31 March 2016	This use of the fixed asset software forms part of the operational plan for 2015/16. 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, timescale shifted to March 2016
	<u>Records Management</u>					
1	Areas of future focus - post implementation	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: ensure that the induction policies are updated to include guidance on the records management system; establish a process to review compliance with file structures and; ensure that the retention policy is implemented with accountability clearly identified	Laura Baird 31 January 2016	This was reviewed by KPMG in November 2015 and there are no issues to report. On target for implementation by agreed date. Induction policies are in place and being reviewed and refreshed. A formal process to ensure compliance with the file structure will be developed following full implementation of the policy. The Information Officer is the named individual for ensuring compliance with the retention policy.

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 AGREED INTERNAL AUDIT RECOMMENDATIONS 2015-16

	<u>Background</u>	<u>Recommendations</u>	<u>Priority</u>	<u>National Park Authority Response</u>	<u>Responsibility/ Timescale</u>	<u>Current Status - November 2015</u>
CORPORATE SERVICES						
	<u>Workforce Management & Appraisals</u>					
1	During the implementation of the new process there have been ongoing improvements and communications to ensure that this maximises the benefits to both LLTNPA and employees. Whilst good progress has been made to date it is important to continue to provide focus to ensure that momentum is maintained. The risk of not continuing to provide ongoing focus is that staff may in future consider this to be a compliance process rather than having appropriately focused conversations linked to personal development.	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	HR team plan is to progress this in the new calendar year. In the short-term on-going support is provided on an individual basis as needed.
	<u>Complaints Handling</u>					
1	The complaints log lacks detail of the action taken as a result of each complaint received and there is a lack of documentation of telephone communications with stakeholders. The lack of detail of whether the action has been taken limits the usefulness of the log as management information. Review of the log does not make it clear if an action is required or has been taken; there is a risk that a complaint is not resolved on a timely basis or is addressed multiple times with a differing outcome being reached. Having complete documentation evidencing the management and outcome of a complaint is necessary to demonstrate a robust control environment and to be able to supply SPSO any evidence required for a complaint escalated to it.	We recommend that the complaints log is updated in order to facilitate entry of information relating to whether an action is required and details of the action. Management should reiterate to staff the importance of documenting all actions relating to each complaint to ensure the Authority can demonstrate the robustness of the Complaint Handling control environment. Management could introduce template work papers to minute verbal communications with a complainant.	Low	Accepted, although it may not be necessary to introduce a template as staff are becoming adept at noting the appropriate information via e-mail to the Information Officer.	Laura Baird 31 January 2016	The complaints log was amended immediately to reflect the recommendation. The template suggestion will be reviewed again in January 2016 to assess whether appropriate.