Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations

Ref	Year	Audit	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - November 2016
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, apprropriate 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. There is a risk that these actions will not be completed within 2016/17.
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 valueto 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 There is a risk that these actions will not be completed within 2016/17.
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

Ref	Year	Audit	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - November 2016
4	2015/16	CRSA (Fixed Assets)	In the fixed asset listing, the IT hardware section is a single line and does not split out the components. 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. 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.	Low	Agreed.	Catriona Morton 28 February 2017	No progress to date, cross reference to other fixed asset actions from 2014/15 audit above. There is a risk that these actions will not be completed within 2016/17.
5	2016/17	Absence Management	The Sickness Absence Procecure should be reviewed to ensure up to date and accurately reflect where management discretion may or may not be applied.	Low	Agreed. The procedure wille be reviewed and amended to reflect the findings and recommendations.	Claire Ferguson 31 March 2017	No update as audit work recently completed
6	2016/17	Absence Management	Line managers should record contact made / discussions concerning return to work with an absent employee and advise HR so it can be held on the employee's personnel file.	Low	Agreed. Line managers will be advised of the requirement to record contact / discussions and record will be held by HR on the employee file.	Claire Ferguson 17 November 2016	Not complete at time of report writing but expected to be complete before Audit Committee, a verbal update will be provided.
7	2016/17	Absence Management	Employees and line managers should ensure that the return to work form is filled out completely and accurately and cross checked with the Snowdrop system	Low	Agreed. Employees and line managers will be reminded of the importance of this and a more robust cross check between RTW form and Myparklife (Snowdrop) will take place	Claire Ferguson 31 March 2017	No update as audit work recently completed

Ref	Year	Audit	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - November 2016
8	2016/17	Absence Management	Line managers should be reminded of the stages of the attendance procedure and the need to follow these stages and/or the procedure should be updated to allow line manager discretion	Low	Agreed. Line managers will be reminded of the importance of following the procedure. The Sickness Absence Procedure will be reviewed to reflect these findings and recommendations.	Claire Ferguson 17 November 2016 31 March 2017	No update as audit work recently completed. A verbal update will be provided at the Audit Committee on the action planned to complete in November.
9	2016/17	IT Healthcheck	Active Directory password complexity parameters should be strengthened to protect the integrity of core Park Authority systems	Medium	Agreed. The password complexity will be completed.	Stevie Thomson 30 November 2016	Not complete at time of report writing but expected to be complete before Audit Committee, a verbal update will be provided.
10	2016/17	IT Healthcheck	Effective policy and associated processes should be introduced to cover the patching of all hardware and software.	Low	The public facing firewall is patched on an ad-hoc basis because it is not possible to patch this during core hours, therefore the current process is to patch when the opportunity arises. A timetable will be prepared that schedules patching of the firewall on a quarterly basis to ensure that this is a part of routine maintenance.	Stevie Thomson 30 November 2016	Not complete at time of report writing but expected to be complete before Audit Committee, a verbal update will be provided.
11	2016/17	IT Healthcheck	The IT policy should be reviewed biennially or sooner if major systems changes occur	Low	Agreed	Stevie Thomson 31 May 2017	No update as audit work recently completed
12	2016/17	IT Healthcheck	Consideration should be given to running periodic penetration / vulnerability tests	Low	Agreed. We will research the options for penetration testing and ensure that budget allocation is provided for this as part of the 2017/18 budget	Stevie Thomson 30 November 2017	No update as audit work recently completed