LOCH LOMOND & THE TROSSACHS NATIONAL PARK AUTHORITY
OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2011-13

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - February 2015
FINANCIAL CONTROLS RISK SELF-ASSESSMENT						
3 / CS4	Purchase invoice authorisation	It is recommended that all purchase orders are signed as authorised by a staff member with the appropriate level of delegated authority.	**Moderate**	Agreed. We will issue a reminder of procedures and finance staff will review the completeness of POs ensuring any not signed are not processed.	Finance & Procurement Manager - March 2015	Closed: all staff are aware of the need for appropriate authorisation of purchase orders as this is part of the normal payment review process. Commitment reporting has also been developed so that managers can review all o/s POs which increases transparency. Delegated authority spreadsheet updated regularly and reviewed by Audit Scotland as part of 2014/15 interim audit.
4 / CS5	New supplier checks	It is recommended that the process for checking suppliers is formalised and evidence retained centrally to ensure only appropriate suppliers are paid.	**Low**	Agreed. Checks carried out at LLTNPA at each stage of procurement, but agree that this process should be more formalised and documented.	Finance & Procurement Manager - March 2015	Closed: New supplier form is issued to all new suppliers requesting all relevant details before input into the Finance System.
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**	Agree recommendation. We will develop a tracker and issues log for stakeholder engagement activity working through the Business Planning Group.	Director of Corporate Services - March 2016	A stakeholder tracker has been used for the Your Park project. Staff resource and other higher priority projects have meant that this has not been implemented on a Park-wide basis. 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.

The 2015-16 plan incorporates the following objective: -
"12.3. Develop and implement a stakeholder engagement plan and tracking mechanism to ensure that we consistently demonstrate the National Park Authority's innovative forward-thinking, outcome-focused approach to delivering for the Park and Scotland." |
| 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. | Director of Corporate Services - March 2016 | A visitor survey, in partnership with CNPA, is currently being developed which will incorporate visitor business offerings within the Park. The survey will be rolled out over the next year. |

LOCH LOMOND & THE TROSSACHS NATIONAL PARK AUTHORITY
AGREED INTERNAL AUDIT RECOMMENDATIONS 2013-14

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - February 2015
RURAL DEVELOPMENT						
	Planning Processes & Systems					
1	Change controls in UNIform	Management should improve the documentation and processes in place around change controls for the UNIform planning system.	**Low**	Improve the documentation of the change control process within the UNIform planning system.	Sally Newton & Sam King March 2015	Closed: The change control process for the two particular fields (Date Valid, and Date Decision Issued), which can affect planning performance reporting, has been amended so that the GIS team members and Sam King, Planning Information Manager record a note of the changes and what the change was (as the system only retains the last change in the security field).
2	Statutory targets and reporting to Scottish Government	We recommend that management retains formal evidence of the review and approval of data submitted to the Scottish Government.	**Low**	LLTNPA will ensure that a formal record of this process is retained.	Bob Cook March 2015	Closed: Bob Cook retains an e-mail record of the final issue of figures to Scottish government – and he prepares a 'commentary' on each quarter results as submitted
Carbon Management & Internal Sustainability Reporting						
3	Carbon management best practice	It is recommended that management considers sharing carbon monitoring practices with other organisations to ensure that best practices are implemented.	**Low**	Build sharing of best practice into the LLTNPA carbon management plan	Jaki Carnegie March 2015	Closed - part of statutory reporting to delivery group at Q3
4	Training on carbon emissions and reporting	It is recommended that management increase staff focus on carbon emission monitoring and reporting through operational plan objectives and relevant training in order to enhance awareness and engagement.	**Low**	Continue to develop staff understanding and engagement in relation to carbon emissions reduction through the implementation of operational plan objectives and providing opportunities for training as appropriate.	Jaki Carnegie March 2015	Closed - part of statutory reporting to delivery group at Q3
5	Targets set and monitored and management reporting	It is recommended that targets are set and monitored against business plan measures, and that this is reported to senior management on a quarterly basis.	**Low**	Monitor operational plan objectives in relation to carbon management as part of the regular performance reporting process.	Jaki Carnegie March 2015	Closed - part of statutory reporting to delivery group at Q3
6	Baseline data	It is recommended that baseline values are re-assessed and if required, re-set to values believed to be correct and relevant to the organisation in its current state.	**Low**	The management action is "Review the baseline data and reset as appropriate to ensure that we have an accurate carbon management plan."	Jaki Carnegie March 2015	Closed - part of statutory reporting to delivery group at Q3
Financial Management, Planning & Efficiencies						
7	Calculation and presentation of efficiency targets and actual results	Management should ensure that reporting to the board is based on the most recent financial information, for example on the most recent quarterly financial forecast. This will provide greater assurance over the generated efficiency savings. Reporting to managers should be detailed enough to ensure they have an understanding of the specific areas in which efficiencies have been generated to allow them to take account of these.	**Low**	Reporting to the Board will incorporate the most recent financial information. As part of corporate planning and budgeting for 2013-14 managers will be tasked with identifying specific efficiency targets.	Catriona Morton March 2015	Efficiency targets will form part of our response to the Best Value guidance

LOCH LOMOND & THE TROSSACHS NATIONAL PARK AUTHORITY
AGREED INTERNAL AUDIT RECOMMENDATIONS 2014-15

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - February 2015
CORPORATE SERVICES						
	Payroll and pensions					
1	Approval of payroll amendments	Formal authorisation for all amendments should be received from the line manager before amendments are made to the payroll system to ensure changes are correctly made and there is an audit trail.	Moderate	All changes will be followed up in an e-mail so that evidence is retained.	Claire Ferguson November 2014	Closed
2	Board members expenses	Payroll should ensure that forms have been signed in both places before the claim is processed. All employees should be reminded of this requirement.	Low	Payroll adviser will ensure that all forms are signed in both places	Linda Black November 2014	Closed
3	Authorised signatory	It is recommended that an authorised signatory list is completed by payroll and retained so they can check signatories going forward and reduce the risk of fraud. The list should be reviewed on an annual basis to ensure it is still relevant and up to date	Low	Authorised signatory list to be maintained and reviewed annually and updated for starters/leavers	Linda Black November 2014	Closed
4	Exception reports	It is recommended that exception reports are introduced. The reports should be produced and reviewed monthly. The Authority can ask for a customised report highlighting starters, leavers and variances above a certain monetary threshold.	Low	Exception reports available from the system will be reviewed and introduced into the process as appropriate	Andy Jump & Linda Black March 2015	Initial review of the system generated report shows that it is not useful. Further investigation required.
5	Pension auto-enrolment	Additional members of the HR team should be briefed/trained on pensions auto enrolment requirements and processes so that they are able to perform the relevant processes if necessary.	Low	Payroll instructions updated so that all HR staff can access notes if cover is required.	Linda Black November 2014	Closed
	Project Management					
1	Completion of PID	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.	High	PID process to be reviewed and simplified to ensure completion prior to project commencement and full understanding by the project team. Revised process to be communicated to Executive, Heads of Service, Operational Managers and Project Managers	Allyson Blue 31 January 2015	Closed: Revised process communicated to Exec, HoS & Operational Managers in January 2015. Process circulated for comment and buy in during February and will be followed up by training later in the year.
2	Budgeting	The authority should consider the split between capital and revenue budget at the project initiation stage.	Low	New PID process to identify the capital / revenue split of the project.	Allyson Blue 31 January 2015	Closed

LOCH LOMOND & THE TROSSACHS NATIONAL PARK AUTHORITY
AGREED INTERNAL AUDIT RECOMMENDATIONS 2014-15

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - February 2015
3	Statutory Approvals and Assessments	It is recommended that management ensure that relevant statutory and legal requirements are scoped into the PID, the PIS is approved, there is clarity over the planning phase and commencement of the project and all relevant approvals and assessments are in place, where possible, in advance of the project start date and updated if there are any changes in the scope of the project.	Low	This will be incorporated into the revised PID process	Allyson Blue 31 January 2015	Closed
4	Use of Change Control Log	It is recommended that all future changes are documented in the change control log including changes to budget, timeline, governance structure and resources. Information on how to use the change control log should be communicated to all staff involved in project management.	Low	Project management toolkit is being reviewed and updated and will be communicated through training sessions with appropriate staff.	Allyson Blue 30 June 2015	Toolkit updated, training to be arranged
5	Risk Management	It is recommended that the risk register is appropriately evidenced as reviewed, updated and risks closed off for all projects on an ongoing basis.	Low	The review of the risk registers as an essential part of the project management process will be included in the project management toolkit review and lessons learned training.	Allyson Blue 30 June 2015	Toolkit updated, training to be arranged
6	Lessons Learned	Management should consider methods for disseminating good practice and areas for improvement identified in previous projects to assist projects going forward. The project management staff should incorporate a review of relevant lessons learned from previous projects into the project initiation stage of new projects and highlight examples of good practice and areas for improvement at future training sessions for operational staff.	Low	Project management team will include a review of relevant lessons learned from previous projects into new projects PIDs. Project Management team will develop project management training sessions based on lessons learned from prior projects.	Allyson Blue 31 January 2015 (PIDs) 30 June 2015 (training)	PID updated to reference review of previous lessons learned; Training to be arranged.
7	Tailoring project management controls relevant to the scale of the project	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 LLTNPA.	Moderate	Project sizing guidance will be produced by the project management team and used to assess all new projects for the 2015/16 financial year. Guidance to be completed on 2015/16 project size assessments.	Allyson Blue 31 January 2015 (guidance) 31 March 2015 (15/16 projects assessed)	Guidance produced January 2015. Delivery Group approved draft 15/16 budget for submission to March board meeting. Draft project size assessments taking place Feb/Mar 2015.

LOCH LOMOND & THE TROSSACHS NATIONAL PARK AUTHORITY
AGREED INTERNAL AUDIT RECOMMENDATIONS 2014-15

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - February 2015
	Fixed Asset Register					
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, 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 30 November 2015	no progress to report
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 July 2015	no progress to report
3	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 31 January 2016	no progress to report