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

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - June 2015
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. 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.	Director of Corporate Services - March 2016	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 course of 2015/16

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

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - June 2015
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 2016	The 2015/16 Operational Plan includes an objective to improve our performance reporting and efficiencies reporting will form part of this. (cross refers to Best Value)

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

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - June 2015
CORPORATE SERVICES						
	Payroll and pensions					
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 and as we do not have the budget for a bespoke report. The following has been suggested as an alternative solution to the control raised: 1. Full staff list confirmed with managers (March, April & October) 2. The Finance & Procurement Manager will check the HR approved staff changes list to the payroll as part of the normal monthly payroll process. . 3. Monetary threshold variances are checked by the Payroll Officer and Finance & Procurement Manager as part of the monthly process. These checks will be formalised and documented and become part of the payroll sign-off process. This process has recently been introduced and will be formalised by end of June 2015.
	Project Management					
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 June 2015 30	Toolkit updated, training carried out June 2015. Closed.
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 June 2015 30	Toolkit updated, training carried out June 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 - June 2015
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 carried out June 2015. Closed.
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)	Closed: Guidance produced January 2015. Delivery Group approved draft 15/16 budget for submission to March board meeting. Project size assessments agreed with executive Mar/Apr 2015 and communicated to staff.

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

	Background	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - June 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	This forms part of the operational plan for 2015/16. It was suggested by the Audit Committee that this should be progressed if possible before June meeting. This has not been possible because of year end accounts workload and the policy should also take account of the recently announced organisational structure. Outstanding.
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	This forms part of the reporting improvements plan for 2015/16. Outstanding.
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	This use of the fixed asset software forms part of the operational plan for 2015/16. It was suggested by the Audit Committee that this should be progressed if possible before June meeting. This has not been possible because of year end accounts workload. The opening balances will be adjusted once the decision has been made about the use of the software. Outstanding.
	Records Management					
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 forms part of the operational plan for 2015/16. Outstanding