

# National Park Authority Audit Committee Meeting

Agenda Item 6



## Outstanding Actions Update

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### *Paper for decision*

#### 1. Purpose

The purpose of this paper is provide an update on the outstanding actions arising from internal audit work completed by KPMG from 2011-2014.

#### 2. Summary of Actions Outstanding

##### **2.1 Actions Complete**

2.1.1 At the November 2013 Audit Committee there were 17 internal audit actions shown on the report presented to the Committee. One of these actions was confirmed complete at the meeting, and several other actions included in the report were also shown on the report as being complete or have been completed since November.

2.1.2 In the interests of focussing our attentions on outstanding actions members are asked to agree that the following actions should not form part of the outstanding action list as they have been cleared. Please refer to **Appendix 1** for the details of each of these cleared actions.

1. Tourism strategy policies & procedures
2. Charging fee reviews
3. Financial controls reconciliation
4. Authorisation of journals
5. Monitoring and performance indicators
6. Accuracy of performance information
7. Goal setting
8. Review of underperformance
9. Communication and partner engagement
10. Partner Corporate Plan

**Action: Committee to confirm that these actions are cleared.**

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#### 2.2 2011-2013 Outstanding Actions

2.2.1 This leaves seven actions carried forward from 2011-2013 Internal Audits, please see **Appendix 2** for the detail. Our recommendation is that three of these actions be considered complete by the Audit Committee:

##### **1 / VE01 Visitor Experience – Timing of feedback procedures**

This action, whilst not complete, is part of the Visitor Experience Operational Plan and Project Budget for 2014-15. Therefore the committee could consider that the 'audit' aspect of this action is complete and leave scrutiny and review of this to the executive and delivery group reporting. This will reduce management reporting of the same activity.

##### **2 / CS2 Financial Controls – Changes to employee data**

The process as outlined in our response is our current practice and the HR & Payroll Team have no plans to change the current process. Management consider that the risk in this area is controlled and therefore, the Audit Committee is requested to consider removing this action.

##### **5 / CS8 Performance Management – Planning Customer Survey**

The Development Manager had included this within the team operational plan and within the projects budget for 2014/15. As part of the budget approval process, management made a strategic decision that the funds required to implement a planning customer survey would be better used in other areas of LLTNPA, given the budgetary restraints we are operating within. Therefore as it is not going to be possible to implement this recommendation, and as the risk highlighted was low, it is suggested that the Audit Committee agree to clear this action.

Subject to agreement of the recommendations above this would leave four actions outstanding from 2011-13. We plan to clear two of these by August 2014 and the remaining two by December 2014.

**Action: Committee to decide if all or any of these actions can be cleared.**

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#### 2.3 2013/14 Actions Arising from latest Internal Audit Reports

2.3.1 KPMG completed internal audit reports on three areas as agreed by the Audit Committee:

- regulatory compliance,
- carbon management and internal sustainability reporting and
- planning processes and systems.

2.3.2 No critical or high risk recommendations were identified and a number of areas of good practice were identified during the reviews. KPMG identified that LLTNPA appear to have robust processes around health and safety regulations and the internal audits of regulatory compliance identified no risk recommendations at all.

2.3.3 Management and KPMG have agreed that there are six actions arising from the internal audits, all of which are considered to be 'low' risk, four from carbon management and internal sustainability reporting and two from planning processes and systems. These are detailed in **Appendix 3**.

**Action: Committee to note these actions.**

#### 3. Recommendation

3.1 Members are asked to note this report and agree the actions as shown above.

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