

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

	<u>Background</u>	<u>Recommendations</u>	<u>Priority</u>	<u>National Park Authority Response</u>	<u>Responsibility/ Timescale</u>	<u>Current Status - February 2014</u>
VISITOR EXPERIENCE						
FINANCIAL CONTROLS RISK SELF-ASSESSMENT						
3 / CS4	<p><u>Purchase invoice authorisation</u> At LLTNPA, purchase orders are raised by budget holders and signed as authorised by a member of staff with the appropriate delegated authority. Of the invoices tested, two did not have authorised purchase orders.</p> <p>There is a risk that goods or services are purchased by the organisation that are inappropriate and outside budget.</p>	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 - August 2014	The policy for budget and financial monitoring procedures is currently being reviewed. Staff will be issued with a reminder of the policy when the amended version is rolled out.
4 / CS5	<p><u>New supplier checks</u> Formal supplier reference checks are not retained on file at either authority.</p> <p>While, there are processes in place to approve invoices prior to payment, there is a risk that supplier details may be added and a supplier paid which is not genuine.</p>	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 - August 2014	The policy for checking new supplier accounts will be reviewed and amended as necessary.
PERFORMANCE MANAGEMENT						
COMMUNITY ENGAGEMENT / STAKEHOLDER SATISFACTION						
6 / CS15	LLTNPA engages with stakeholders and communities through attendance at local partnership working groups, forums and community planning meetings. However, while there is evidence of regular participation by both Authorities at a number of stakeholder and community groups there is no evidence of formal mechanisms for reporting to senior management on any issues identified that may impact the operations or reputation of LLTNPA. There is a risk that matters identified at stakeholder and community groups, that may impact the reputation or operations of LLTNPA, are not subject to appropriate discussion and action by senior management.	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 - December 2014	It is recommended that this action remains open until the stakeholder engagement tracker has been developed. A combination of unexpected staff resource constraints and other work priorities have prevented progress with this action.
7 / CS16	CNPA receives the findings of a business barometer, from the Cairngorms Business Partnership, to provide an indication of the local views of the Cairngorms National Park and CNPA. Implementation of a similar process within LLTNPA would assist in strengthening LLTNPA's own stakeholder monitoring procedures.	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 - December 2014	As discussed at the Audit Committee meeting in April 2013, a business barometer model which would measure business confidence can be incorporated into the stakeholder engagement tracker document. A combination of unexpected staff resource constraints and other work priorities have prevented progress with this action.