

**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 - November 2014</u>
VISITOR EXPERIENCE						
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	Revised delegated authority policy has not been issued due to other workload commitments. However all staff are aware of the need for appropriate authorisation as this is part of the normal payment review process.
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	The policy for checking new supplier accounts will be reviewed and amended as necessary.
PERFORMANCE MANAGEMENT						
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 2015	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	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 2015	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.

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

	<u>Background</u>	<u>Recommendations</u>	<u>Priority</u>	<u>National Park Authority Response</u>	<u>Responsibility/ Timescale</u>	<u>Current Status</u>
RURAL DEVELOPMENT						
	<u>Planning Processes & Systems</u>					
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	On target for March 2015 completion
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	On target for March 2015 completion
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	Ensure that this point and all 3 below are incorporated into the carbon management objective which is being monitored by the Delivery Group and therefore that all these actions can be considered closed.
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	Progress has been made on waste management and on staff engagement through the operational plan process. Suggest that Audit Committee close this action as it is now fully embedded in our operational planning cycle.
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	Progress on carbon management is being reported quarterly to the Delivery Group and therefore suggest that the Audit Committee close this action.
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	Ensure that this point is incorporated into the carbon management objective which is being monitored by the Delivery Group and therefore that all these actions can be considered closed.
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 be considered as part of our response to the Best Value guidance

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CORPORATE SERVICES						
	<u>Payroll and pensions</u>					
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	Complete
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	Complete
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	Complete
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	Complete