

Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations

No	Year	Audit	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - February 2017
1	2014/15	Records Management	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 establish a process to review compliance with file structures	Information Officer March 2017	Complete Induction process includes training from the Information Officer. Process to review compliance with file structure: all managers were briefed in January 2017 on file structure management. Named Individuals: the Information Officer is the named individual at present for checking the retention schedule is followed. This will be rolled out to team managers in future.
3	2016/17	Absence Management	Line managers should record contact made / discussions concerning return to work with an absent employee and advise HR so it can be held on the employee's personnel file.	Low	Agreed. Line managers will be advised of the requirement to record contact / discussions and record will be held by HR on the employee file.	HR Adviser November 2016	Complete. Managers advised via e-mail.
4	2016/17	Absence Management	Employees and line managers should ensure that the return to work form is filled out completely and accurately and cross checked with the Snowdrop system	Low	Agreed. Employees and line managers will be reminded of the importance of this and a more robust cross check between RTW form and Myparklife (Snowdrop) will take place	HR Adviser March 2017	Complete. Managers advised via e-mail and HR Adviser ensuring cross check occurs.
6	2016/17	IT Healthcheck	Active Directory password complexity parameters should be strengthened to protect the integrity of core Park Authority systems	Medium	Agreed. The password complexity will be completed.	ICT Manager November 2016	Complete All staff advised of change via e-mail on 4 January 2017.

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7	2016/17	IT Healthcheck	Effective policy and associated processes should be introduced to cover the patching of all hardware and software.	Low	The public facing firewall is patched on an ad-hoc basis because it is not possible to patch this during core hours, therefore the current process is to patch when the opportunity arises. A timetable will be prepared that schedules patching of the firewall on a quarterly basis to ensure that this is a part of routine maintenance.	ICT Manager November 2016	Complete Scheduled to be carried out on a quarterly basis.

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1	2014/15	Fixed Asset Register	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, appropriate 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	Financial Performance Manager December 2017	The Operational Plan for 2017/18 includes the development of an Asset Management Plan and an Asset Management Database scheduled for completion by December 2017. It is recommended that the fixed asset policy / procedure updates are integrated with this work to support an efficient use of staff and system resources and prevent duplication of effort.
2	2014/15	Fixed Asset Register	Management should ensure that the asset register is updated to reflect the recognition and initial measurement at net book value to 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.	Financial Performance Manager December 2017	As above

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3	2015/16	CRSA (Fixed Assets)	<p>In the fixed asset listing, the IT hardware section is a single line and does not split out the components.</p> <p>This leads to two risks: policy may not be appropriate as assets are depreciated after they have been disposed of; and there may be assets which have been fully depreciated which are still in use.</p> <p>As part of the planned review of the Fixed Asset Policy management should consider: The useful lives of assets to ensure they are depreciated over an appropriate period; Appropriate componentisation of assets to allow them to be recognised and derecognised appropriately; and Verification of individual/groups of assets.</p>	Low	Agreed.	Financial Performance Manager December 2017	As above
4	2016/17	Controls Risk Self Assessment	As part of the on-going review of the fixed asset policies, management should consider updating the fixed asset register at the point of addition or disposal and to improving the disposal recording process to take account of straightforward disposals.	Low	Agreed. This will be incorporated into the refresh of the Fixed Asset policy.	Financial Performance Manager December 2017	As above

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1	2016/17	Absence Management	The Sickness Absence Procedure should be reviewed to ensure up to date and accurately reflect where management discretion may or may not be applied.	Low	Agreed. The procedure will be reviewed and amended to reflect the findings and recommendations.	HR Adviser March 2017	Work in progress, on track to be complete by end of March 2017.
2	2016/17	Absence Management	Line managers should be reminded of the stages of the attendance procedure and the need to follow these stages and/or the procedure should be updated to allow line manager discretion	Low	Agreed. Line managers will be reminded of the importance of following the procedure. The Sickness Absence Procedure will be reviewed to reflect these findings and recommendations.	HR Adviser November 2016 March 2017	Managers advised via e-mail of importance of following procedure. Procedure review in progress, on track to be complete by end of March 2017.
3	2016/17	IT Healthcheck	The IT policy should be reviewed biennially or sooner if major systems changes occur	Low	Agreed	ICT Manager May 2017	Scheduled to be updated on a six monthly basis or sooner if major system changes occur. Next update to take place in April 2017.
4	2016/17	IT Healthcheck	Consideration should be given to running periodic penetration / vulnerability tests	Low	Agreed. We will research the options for penetration testing and ensure that budget allocation is provided for this as part of the 2017/18 budget	ICT Manager November 2017	On track to complete by deadline.
5	2016/17	Controls Risk Self Assessment	A fraud risk register should be developed that addresses where fraud is likely to occur and what mitigating factors are in place.	Medium	Agreed. A fraud risk register will be developed.	Director of Corporate Services August 2017	No progress to date - recent report

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6	2016/17	Controls Risk Self Assessment	Review all policies to ensure they are up to date and relevant including references to legislation and staff members. Thought should be given to cross-referencing between policies where relevant.	Low	Agreed. All policies will be refreshed / updated as needed.	Director of Corporate Services and Corporate Services / Estates Managers February 2018	No progress to date - recent report
7	2016/17	Controls Risk Self Assessment	Procedures in relation to theft and bomb alerts should be documented and made available to all staff.	Low	Agreed. Procedures will be documented	Facilities Manager February 2018	No progress to date - recent report
8	2016/17	Controls Risk Self Assessment	The combination to the safe holding keys for pool cars should be changed bi-annually at the start and end of the season.	Low	Agreed. The key safe code will be changed twice a year (at the start and end of the season)	Facilities Manager March 2017	No progress to date - recent report
9	2016/17	Controls Risk Self Assessment	Cash Banking should be done weekly or when the amount reaches £500, whichever occurs first.	Low	Agreed. The cash management procedures will be updated to reflect this guidance and in the short term employees will be advised of this change via e-mail	Financial Performance Manager February 2018 E-mail advice by March 2017	Procedures will be updated in due course E-mail advice issued 21 February 2017
10	2016/17	Controls Risk Self Assessment	Fire risk assessments should be carried out in line with review period and any recommendations implemented timeously	Low	Agreed. All recommendations will be reviewed and new risk assessments will be arranged.	Facilities Manager February 2018	No progress to date - recent report
11	2016/17	Health & Safety	The health and safety main policy should be reviewed and updated with immediate effect if any major changes arise to ensure there is no breach in legislation e.g. change in Chief Executive	Medium	Agreed. The updated Health & Safety policy will be signed and issued.	HR Manager February 2017	No progress to date - recent report

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12	2016/17	Health & Safety	There are 4 updates required to the Health & Safety Policies: 'Appointment of Competent Person'; section 2.1.a amended to 'appropriate persons'; section 1.0 amended to refer to legislation; review period amended to 3 yearly within the policy. The timetable to record review dates should be formalised and include actual dates of revision.	Low	Agreed. The policy will be updated to reflect the changes suggested. The review timetable will be formalised.	HR Manager February 2017 for policy changes Review timetable September 2017	No progress to date - recent report
13	2016/17	Health & Safety	It is recommended that the Facilities Team receive conflict resolution training.	Low	Agreed. Facilities Team will receive training	Facilities Manager September 2017	No progress to date - recent report
14	2016/17	Health & Safety	The Memorandum of Understanding between The Park Authority and SEPA should be signed with immediate effect.	Low	Agreed. We will arrange for the MOU to be signed.	HR Manager February 2017	No progress to date - recent report
15	2016/17	Health & Safety	The Risk Assessment Policy should be updated to state the current practice of 3 yearly reviews (unless an issue arises which prompts a review)	Low	Agreed. The Risk Assessment Policy will be updated to reflect revised review period.	HR Manager September 2017	No progress to date - recent report