

INTERNAL AUDIT SERVICES
REPORT REF No S/033/17 (May 2017)

**LOCH LOMOND & THE TROSSACHS
NATIONAL PARK**

**EMPLOYEE LICENCES / VEHICLES
CHECKS**



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Personnel associated with the report :

Paul Scullion: Facilities Manager (Loch Lomond & The Trossachs National Park Authority)

Emma Yendell, Estates Manager (Loch Lomond & The Trossachs National Park Authority)

Catriona Morton: Financial Performance Manager (Loch Lomond & The Trossachs National Park Authority)

Jaki Carnegie, Director of Corporate Services (Loch Lomond & The Trossachs National Park Authority)

Colin McDougall: Audit & Risk Manager (West Dunbartonshire Council)

1. DIRECTOR'S SUMMARY

General

An audit was conducted on Employee Licences / Vehicles Checks and we are pleased to report that the systems examined are generally working effectively.

The review highlighted that opportunities exist to strengthen internal controls and enhance the service provided, the most important of which is listed below;

- Checks are required to confirm that an employee's own vehicle has a valid MOT and is insured for business purposes.

The Audit also highlighted areas of good practice as follows:

- Having in place a policy that encourages carbon footprint reduction by:
 - Advising on efficient and effective driving behaviour;
 - Promoting car sharing wherever possible;
 - Providing training on, and circulating information about, travel planning and efficient driving habits;
 - Encouraging the use of more sustainable forms of transport and/or video/telephone conferencing in preference to driving;
 - Encouraging vehicles to be emptied when items are not required in vehicles for journeys; and
 - Investing in increased efficiency and lower carbon emissions pool vehicles.

Full details of these opportunities and any other points that arose during the audit are included in the Action Plan, which forms Section 3 of this report.

2. MAIN REPORT

2.1 INTRODUCTION

2.1.1 An audit was carried out on Employee Licences / Vehicles Checks as part of Internal Audit's Planned Programme of Audits.

2.2 SCOPE AND OBJECTIVES

2.2.1 An audit launch meeting was held with Jaki Carnegie, Catriona Morton, Paul Scullion, Colin McDougall and Margo Lusk to agree the scope and objectives of the audit. The scope was signed off by Jaki Carnegie, Director of Corporate Services for Loch Lomond & The Trossachs National Park Authority. The scope is as follows:

- Review Safe Driving Policy in general, ensuring that ; it covered appropriate aspects of safe driving whilst on business and demonstrated the organisation's commitment to protecting the environment;
- Confirm awareness of Safe Driving Policy across the organisation;
- Review employee training arrangements for Safe Driving Policy;
- Review arrangements for employees confirming their eligibility to drive;
- Review arrangements where employees use their own vehicle;
- Review process for weekly check of pool cars by the Facilities Management Team;
- Review the arrangements for the use of specialist vehicles;
- Review MOT and maintenance records for pool cars / specialist vehicles; and
- Review pool car / specialist vehicles insurance arrangements.

It was agreed that the use of the marine fleet by the Park Authority would not be considered within the scope of this audit.

2.3 FINDINGS

2.3.1 The findings are based upon evidence obtained from stratified sampling/ substantive testing.

2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).

2.3.3 The factual accuracy of this report has been verified by the officers involved in the audit.

2.3.4 This report details all points arising during the audit review, full details of which are included in the Action Plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.

2.3.5 In addition to the recommendations contained within Section 3, the following suggestions are made to improve existing processes:

- Sample checks are carried out on the DLVA website of employees' continuing eligibility to drive, using the "one time use" code;
- The fitting of tracking devices to Park Authority Vehicles. This could be considered for the following reasons:
 - Enhance existing lone working arrangements;
 - Safe driving - alerts are available with such technology to advise line management of instances of "harsh" driving and excessive speed;
 - Sustainability issues;
 - Allowing the location of every vehicle to be known at all times; and
 - Vehicle usage / utilisation.

2.3.6 In general, the Auditor acknowledges that the Authority has and is showing commitment to ensuring that good practices are in place for checking eligibility to drive and promoting safe driving.

2.3.7 It was noted that good practice was demonstrated in the following areas:

- Having in place a policy that encourages carbon footprint reduction by:
 - Advising on efficient and effective driving behaviour;
 - Promoting car sharing wherever possible;
 - Providing training on, and circulating information about, travel planning and efficient driving habits;
 - Encouraging the use of more sustainable forms of transport and/or video/telephone conferencing in preference to driving;
 - Encouraging vehicles to be emptied when items are not required in vehicles for journeys; and
 - Investing in increased efficiency and lower carbon emissions pool vehicles.

2.3.8 Internal Audit would like to thank all staff involved in the audit process for their time and assistance.

3. Action Plan: National Park – Employee Licences / Vehicles Checks

Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
1.	<p><u>Checks required when own vehicle used</u> The Park Authority's "Your Safe Driving Policy" requires at paragraph 5.3 that, if any employee is driving his / her own vehicle for the purposes of work, it must be legally registered, MOT'd and insured for the purposes of work and the employee must be able to show evidence of this on request.</p> <p>However, although the eligibility of any employee to drive is checked through an established process for pool car use, there is no check carried out to confirm that an employee's own vehicle has a valid MOT or is insured for business purposes.</p>	<p>In order to further reduce the Park Authority's risk, it is recommended that:</p> <ul style="list-style-type: none"> • Employees should be reminded of the need to have both a valid MOT and business insurance when driving their own vehicle on business; and • Annual spot checks should be carried out on business mileage claims to confirm compliance. 	Low Risk	<p>Our planned actions are as follows.</p> <p>All operational managers will be reminded of the importance of ensuring their teams are aware of the policy requirements in relation to using your own vehicle for business purposes.</p> <p>The Facilities Manager will carry out annual spot checks based on those employees who have claimed for business mileage in the last 12 months (based on payroll reports).</p>	Facilities Manager All Operational Managers	December 2017

3. Action Plan: National Park – Employee Licences / Vehicles Checks						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
2	<u>Policy reference to home to work travel</u> The Safe Driving Policy doesn't contain any comments on home to work travel arrangements for pool cars.	The Safe Driving Policy should be updated to include a section on the arrangements for home to work travel for pool cars, including reference to when this would be permitted and how it would be authorised.	Low Risk	A section will be added to the policy to cover this recommendation.	Facilities Manager	December 2017
3.	<u>Specialist Vehicles</u> Arrangements for specialist vehicles in relation to Road Tax, MOT and maintenance / usage records would benefit from a review.	For Specialist Vehicles, a review should be carried out to: <ul style="list-style-type: none"> • Ensure completion of correct DVLA forms for MOT purposes; and • Assess nature and extent of maintenance and usage records. 	Low Risk	We will carry out a review of the two specialist vehicles in relation to DVLA forms and the maintenance and usage records.	Land Operations Manager	December 2017

Appendix 1. Priority Levels

Recommendations have timescales for completion in line with the following priorities.

Priority	Expected implementation timescale
High Risk: Material observations requiring immediate action. These require to be added to the risk register of a Service (Council context).	Generally, implementation of recommendations should start immediately and be fully completed within three months of action plan being agreed
Medium risk: Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed.
Low risk: Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action