

INTERNAL AUDIT SERVICES
REPORT REF No F/032/17 (April 2017)

**LOCH LOMOND & THE TROSSACHS
NATIONAL PARK**

**INTERNAL AUDIT:
OVERALL OPINION LEVELS**



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1. BASIS OF OVERALL INTERNAL AUDIT OPINION LEVELS

- 1.1 Table 1 below shows the various “Overall Opinion levels” which Internal Audit have available to use in order to form an opinion, as included within the Internal Audit Annual Report, on the overall control environment within the Park Authority for the year to 31 March.

Table 1: Overall Opinion Levels

<u>Level</u>	<u>Description</u>
Very Effective	Evaluated controls within the specific audit work carried out have identified only a few relatively minor issues. There is good assurance that risks are being managed and the organisation’s key objectives are being met.
Substantially Effective	Evaluated controls have identified a generally sound system of internal control with a few specific control weaknesses. There is reasonable assurance that risks are being managed and the organisation’s key objectives are being met.
Material Improvements Required	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and the organisation’s key objectives are being met.
Unsatisfactory	Controls evaluated are not adequate, appropriate or effective. Controls evaluated cannot be used to provide reasonable assurance that risks are being managed and the organisation’s key objectives are being met.

- 1.2 Internal Audit’s evaluation of the overall control environment for the year to 31 March 2017 will be informed by a number of sources:
- The audit work undertaken by Internal Audit during the year to 31 March 2017;
 - The assessment of risk completed during reviews of the annual audit plan;
 - The assurance statements signed by the Executive Team on the operation of the internal financial controls for the services for which they were responsible during the year to 31 March 2017;
 - The assurance statement signed by the Chief Executive for the overall Park Authority for the year ended 31 March 2017;
 - Reports issued by the Park Authority’s External Auditors and other review agencies; and
 - Internal Audit’s knowledge of the Park Authority’s governance, risk management and performance monitoring arrangements.

Note: About this report

This Report has been prepared on the basis set out in the Memorandum of Understanding (MOU) between the National Park Authority as the Client and West Dunbartonshire Council (WDC) as the provider of Internal Audit services. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the MOU. This Report has been prepared for the benefit of the Client only. This Report has not been designed to be of benefit to anyone except the Client. In preparing this Report we have not taken into account the interests, needs or circumstances of anyone apart from the Client, even though we may have been aware that others might read this Report. This Report is not suitable to be relied on by any party wishing to acquire rights against WDC, other than the Client for any purpose or in any context. Any party other than the Client that obtains access to this Report or a copy (under the Freedom of Information (Scotland) Act 2002, the Environmental Information (Scotland) Regulations 2004 through the Client's Publication Scheme or otherwise) and chooses to rely on this Report (or any part of it) does so at its own risk. To the fullest extent permitted by law, WDC does not assume any responsibility and will not accept any liability in respect of this Report to any party other than the Client. In particular, and without limiting the general statement above, since we have prepared this Report for the benefit of the Client alone, this Report has not been prepared for the benefit of any other public sector body nor for any other person or organisation who might have an interest in the matters discussed in this Report, including for example those who work in the public sector or those who provide goods or services to those who operate in the public sector.