

Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations

| No | Year | Audit | Recommendations | Priority | National Park Authority Response | Responsibility/ Timescale | Current Status - June 2017 |
|----|---------|--------------------------------------|--|---------------|--|--|---|
| 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 | Complete - policy revised to reflect when discretion can be applied |
| 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 | Complete - managers advised via e-mail of importance of following procedure. Procedure updated April 2017. |
| 3 | 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 | Complete - training took place in March 2017 |
| 4 | 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 | Complete - 28 February 2017 |
| 5 | 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. | Low | Agreed. The policy will be updated to reflect the changes suggested. | HR Manager February 2017 for policy changes | Complete - 28 February 2017 |
| 6 | 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 | Complete |
| 7 | 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 | Complete - and upgraded safes installed so more secure |

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| 8 | 2016/17 | Health & Safety | The timetable to record review dates should be formalised and include actual dates of revision. | Low | The review timetable will be formalised. | HR Manager Review timetable September 2017 | Complete |
| 9 | 2016/17 | IT Healthcheck | The IT policy should be reviewed biennially or sooner if major systems changes occur | Low | Agreed | ICT Manager May 2017 | Complete - reviewed and updated in June 2017 (slight delay arose from operational IT requirements which took priority) |

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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 | Complete - policy revised to reflect when discretion can be applied |
| 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 | Complete - managers advised via e-mail of importance of following procedure. Procedure updated April 2017. |
| 3 | 2015/16 | CRSA (Fixed Assets) | In the fixed asset listing, the IT hardware section is a single line and does not split out the components. 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. 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. | 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 | Complete - 28 February 2017 |

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| 1 | 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 | Complete - policy revised to reflect when discretion can be applied |
| 2 | 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 | Complete - managers advised via e-mail of importance of following procedure. Procedure updated April 2017. |
| 3 | 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 | Overview of all policies and planned review date in process by Governance Manager. All Managers engaged in planning reviews into workload planning for the year. |
| 4 | 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 | Complete - 28 February 2017 |
| 5 | 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 | Complete - 28 February 2017 |
| 6 | 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 | Complete |

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| 7 | 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 | Complete - and upgraded safes installed so more secure |
| 8 | 2016/17 | Employee Licences / Vehicle Checks | In order to further reduce the Park Authority's risk, it is recommended that: - 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 | Agreed. 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. 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) | Facilities Manager and all Operational Managers December 2017 | Complete |
| 9 | 2016/17 | Employee Licences / Vehicle Checks | 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 | A section will be added to the policy to cover this recommendation. | Facilities Manager December 2017 | Complete - reviewed and updated in June 2017 (slight delay arose from operational IT requirements which took priority) |
| 10 | 2016/17 | Employee Licences / Vehicle Checks | For Specialist Vehicles, a review should be carried out to: Ensure completion of correct DVLA forms for MOT purposes; and Assess nature and extent of maintenance and usage records | Low | 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 | No progress to date - recent report |