

Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations

Eilidh/Emma

No	Year	Audit	Recommendations	Priority	National Park Authority Response	Responsibility/ Timescale	Current Status - November 2017
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	Behind schedule: The Finance and Performance Manager is currently absent resulting in there being insufficient resource to progress this. An agency accountant has been appointed with a view to this being a priority part of her workload.
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
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. This will be incorporated into the refresh of the Fixed Asset policy.	Financial Performance Manager December 2017	As above

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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	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: Cyber Essentials Plus testing is now complete and we are awaiting the full Cyber Essentials Testing Report. Cyber Essentials Plus accreditation is currently a Scottish Governement recommendation and will become a requirement on all public bodies by October 2018.
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: Confidential paper included within March 2018 Audit and Risk Committee.
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	Good progress: A significant number of policies have now been reviewed. The status of policies are shown as Appendix 3.
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: Business Continuity Plan updated to reflect additional responsibilities. Information has been made available to all staff.

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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 May 2018 E-mail advice by March 2018	Behind Schedule: Communications in place now to reduce cash handling at Slipway, new boat registration forms display means of payment (does not include cash), sign being arranged advising card payments only. Hopefully this will reduce cash holding at slipway significantly Revisions to procedural updates are impacted by staff shortage. New Agency accountant to be tasked with revising procedural documentation.
6	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
7	2017/18	Banking Review	A system is developed to record the income received from camping pitches and permits at the point of booking/payment. This system should generate the income amounts that are to be ledgered so that bank transactions / amounts can be regularly reconciled to these values.	Medium	A system or process will be developed to establish the income received from camping pitches and permits at the point of booking and this will be used to post the income to the ledger and then subsequently reconciled to the payments received.	Finance and Procurement Manager January 2018 March 2018	Behind Schedule: As 5. above Agency accountant to pick up progressing procedure documentation
8	2017/18	Banking Review	It is recognised that Management are currently reviewing all The Authority's procedures, as part of this process specific focus needs to be given to banking procedures on a priority basis.	Medium	Agreed	Finance and Procurement Manager February 2018 May 2018	Behind Schedule: As 5. above Agency accountant to pick up progressing procedure documentation

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9	2017/18	Banking Review	It is recommended that the two tier payment approval system that has been proposed is accepted by the Executive Team as soon as possible and implemented by finance.	Medium	Agreed	Finance and Procurement Manager November 2017 March 2018	Complete: Two tier system now in place. Bieng rolled out to Executive team; scheduled for March 2018.
10	2017/18	Banking Review	a) It is recommended that a discussion takes place with The Authority's current bank to determine if they are still receiving the best rates at the current point in time. b) Consideration should also be given to the banking provider when the new Government contract is put in place in 2018.	Low	Agreed	Finance and Procurement Manager December 2017 August 2018	Complete On track: for completion by July 2018 in line with new contract.
11	2017/18	Controls Risk Self Assessment	VAT Manual/Procedures - It is recommended that VAT manual/procedures are established which fully document the key tasks and procedures providing guidance for staff in dealing with VAT.	Medium	Agreed	Finance & Procurement Manager April 2018	On track
12	2017/18	Controls Risk Self Assessment	Complaints Handling Procedures - A Complaints Handling Procedure - a Guide for Customers has been established and procedures are working effectively, however the document is dated 2014. It is recommended that the procedures be reviewed and updated where appropriate.	Low	Agreed	Information Officer March 2018 April 2018	Behind Schedule: Estimated for completion in April 2018.
13	2017/18	Controls Risk Self Assessment	Spare Safe Key - One of the safes accessed by a key does not have a spare key. It is recommended that the purchase an additional safe key.	Low	Agreed	Finance & Procurement Manager January 2018 March 2018	Complete
14	2017/18	Energy & Facilities Management	A climate related risk should be added to the Corporate Risk Register.	Low	Agreed	Director of Conservation and Visitor Operations	Complete

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15	2017/18	Energy & Facilities Management	The Climate Change Action Plan should incorporate: - Information required for the Annual Reporting with respect to targets and estimated emissions, where practical. - Key performance indicators should be documented and reviewed on a regular basis. - Sustainability statements <i>(3 recommendations relating to the CCAP have been condensed into this one)</i>	Low	Agreed	Volunteering, Engagement and Programme Manager March 2018	Complete: Action Plan has been drafted and prepared for Board approval in March 2018. This includes practical links between the Action Plan and the Annual Reporting documents
16	2017/18	Energy & Facilities Management	The Carbon Footprint is a key output from the Climate Change Report and as such its calculation should be subject to review.	Low	The process of recording the energy data is robust and will be strengthened by including a review of these calculations and making sure that all emission figures will be regularly monitored to aid annual reporting.	Volunteering, Engagement and Programme Manager November 2018 (as part of the annual statutory reporting cycle)	On track: Action Plan has been drafted and prepared for NPA Board approval in March 2018. Carbon Management Reporting table has been included which will help us gather, monitor and report on data collected on an annual basis.
17	2017/18	Energy & Facilities Management	The Maintenance Programme spreadsheet should be password protected with write access given only to relevant staff. Consider adding write protection to key fields. A new version of the spreadsheet should be saved each month to ensure the information is easily recovered if errors are made.	Low	Permissions to the relevant directory will be locked down to limit access to key Facilities staff. Broken information links will be rectified. Due to warranty/defect issues the information is more accessible if kept in one spreadsheet.	Facilities Manager February 2018	Complete
18	2017/18	Freedom of Information & Environmental Information Regulations Audit	Agree and approve the new policy on Freedom of Information as soon as possible.	Low	Agreed	Information Officer December 2017	Complete