

**Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations**

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status - June 2018
1	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	Complete
2	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	Finance and Procurement Manager February 2018 May 2018 August 2018	Behind Schedule: Draft documentation produced. The £500 limit was reviewed and we identified that a change in banking frequency would not resolve the issue. Instead we have focussed on reducing the amount of cash received at the Slipway and encouraged a switch to card payments. This will be reviewed to assess whether successful or not.
3	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	Complete

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4	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 August 2018	Behind Schedule: Draft documentation produced.
5	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.
6	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 August 2018	Partially complete: VAT procedures in place. Full documentation to be finalised.
7	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	Complete

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8	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 was approved by the NPA Board in March 2018. We are now looking to finalise carbon saving calculations, and roll out the implementation of the Action Plan across the organisation. Information and discussion has been included at Operational Managers meetings.

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9	2017/18	Camping Management Byelaws - signage	It is recommended that the issues related to signage are reviewed and dealt with as soon as possible.	Medium	The large road threshold signs are scheduled to be revised to make the messaging clearer with the inclusion of the dates that the Camping Management Byelaws operate within and additional text to clarify that camping within the Camping Management Zones is permissible by permit only. A review of our existing permits areas is underway. Recommendations for improvements will be assessed and a programme of improvements undertaken. Signage placement and orientation will form part of this review. Some bespoke signage will be installed at key visitor hubs with more detailed messaging on the byelaws. It should be noted that as important as the signage is to Camping Management Byelaws 2017 that improvement that we are making to our webpages and the continued public engagement through our Ranger Service are key to helping visitors understand the byelaws.	Visitor Operations Manager July 2018	On Track Work is progressing with Stirling Council
10	2017/18	Camping Management Byelaws - Access to the Procurator Fiscal Website	It is recommended that at least one other member of staff is trained on the Procurator Fiscal system	Low	Agreed	Visitor Operations Manager July 2018	On Track