

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

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status - August 2018
1	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 October 2018	Behind Schedule Draft documentation produced. As reported to the last Audit & Risk Committee 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.
2	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 October 2018	Behind Schedule Draft documentation produced.
3	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 October 2018	Complete Behind Schedule: planned for completion by July 2018 in line with new contract but delayed.

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4	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 October 2018	Behind Schedule VAT procedures in place. Full documentation to be finalised.
5	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 preparing the carbon saving information for the annual report to SG. This is due for completion by the 30th November 2018. In addition we are looking to confirm our organisational Climate Change Commitments (targets) for the Climate Change awareness month in November 2018.

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6	2017/18	Camping Management Byelaws - signage	It is recommended that the issues related to signage are reviewed and dealt with as soon as possible.	Low	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 March 2019	Behind Schedule Design work complete, liason with councils ongoing with positive responses, quotes for signage received and liason with BEAR Scotland taking place. Not yet complete because of other high priority operational activities. Expected to complete before start of next season which is in line with timescales for a low priority action.
7	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 September 2018	Behind Schedule Systems access to Crown Office received August 2018. Training planned for September 2018 followed by shadowing and live reporting to consolidate knowledge. Slight delay within low priority timescales