Agenda Item 7
Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status February 2019
1	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~~ ~~January 2019~~ February 2019	Behind Schedule Software purchased, setup on two finance PCs and tested. Installation on other PCs planned for w/c 18 February and to be fully operational by 28 February 2019
2	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	Complete Action Plan was approved by the NPA Board in March 2018. The annual report to Scottish Government was submitted at the end of November and included the carbon saving information. Climate Change Commitments (targets) are to be reviewed before the end of financial year by the Climate Change Group.

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3	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 permit 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	On Track The final designs for the bespoke signs are complete. As soon as the signage arrives the Land Operations Team will prioritise the installation.
4	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~~ On first live case	Behind Schedule This training will recommence when we receive our first live case. We will also be reviewing this with the Ranger Service to look to build in more resilience whilst being careful to ensure that careful quality controls are put in place in this important process.

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5	2018/19	**Access**	Procedures over Access complaint resolution Staff in the Access and Recreation team should be reminded of the procedures for dealing with complaints and enquiries including: - documentation to be included in the case file; - the requirement to advise the complainant of the outcome of the review; and - the requirement to update the complaints spreadsheet when a complaint is resolved	Low	The team will be reminded of the importance of filing related documentation and correspondence and to follow the procedures that are in place.	Access, Recreation and Health Manager April 2019	On Track The Visitor Management Module is being developed by the GIS team which will enable the records to be transferred over to Uniform system. Work is being undertaken by team to enable the upload of template documents and current case files and also to develop the structure to be used for the Document Management System.
6	2018/19	**Access**	Access Information on Internet The Access and Recreation team should continue to progress restoring inclusion of the key access information on the Internet site.	Low	The Access, Recreation & Health Manager is working with the Communications team to provide a page giving all relevant advice on Access, how to contact the team and download exemption applications. There are also plans in place to implement a 'Report It' option where software will allow complaints to be reported and mapped.	Access, Recreation and Health Manager February 2019	On Track
7	2018/19	**Access**	Remit of Local Access Forum The National Park should consider enhancing documentation around the roles and remit of the Local Assess Forum to include, for example: ☐ Job specifications for Forum members; and ☐ A Remit / Terms of Reference document to assist with the running of the Forum (this remit could cover areas such as Equal Opportunities, Structure, Membership (including how potential members are nominated and the length of time for which members are elected) and Administration and Finance).	Low	The current Operating Principles and 'job spec' will be reviewed to provide a Terms of Reference document. Although it currently advises of what is expected from forum members we agree it could be expanded more to include/address the suggestions raised. This finding will be discussed at the next Local Access Forum (February 2019)	Access, Recreation and Health Manager April 2019	On Track

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8	2018/19	**Access**	KPIs should be developed for the Access and Recreation Team Consideration should be given to KPIs which could be developed and reported on by the Access and Recreation team. Whilst success cannot only be measure by the speed of resolution KPIs could be developed over, for example, the number of Access complaints and queries received or the percentage of complaints resolved within a given timescale (e.g. a KPI could be for 80% of complaints to be resolved within 8 weeks).	Low	It is accepted that the appropriateness of KPIs could be helpfully considered, however the recommendation correctly raises the difficulties around measurements of success which require further consideration.	Access, Recreation and Health Manager April 2019	On Track Still to be considered and applied.
9	2018/19	**Procurement**	Permissions from the Scottish Government If permission is given by the Scottish Government for a particular type/level of procurement without competition then only that should be procured. Thought should be given to including tolerances within the permissions sought. If The Park Authority wishes to change their procurement outwith of any tolerances agreed with the Scottish Government then new permission should be sought. Permission should always be sought in writing/email and this should be retained as per retention policies.	Medium	As part of any infrequent requests for approval for a Non Competitive Action we will include tolerances as part of the submission.	Finance and Procurement Manager Immediate	Complete
10	2018/19	**Procurement**	Formality of Contract management and complexity of contract Contract management should be formalised especially in regards to long standing and/or high value contracts. When developing the contracts there needs to be clear lines of responsibility detailed within the contract.	Medium	Formal Contract Management documents will be designed and training provided to appropriate staff who manage a contract. The level of contract management applied to each contract will be scaled to each contract based on risk, value and the contract commodity.	Finance and Procurement Manager March 2019	On Track Scottish Government contract management online training software has been purchased. This training will be rolled out to appropriate staff over the next month with a timetable for completing the online training which is set at end of June.

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11	2018/19	**Procurement**	Retention of Documentation The Park Authority should ensure that they follow document retention policies. In particular the keeping of offer letters as these constitute part of the contract and without them there isn't a proper contract in place.	Medium	Accepted	Finance and Procurement Manager December 2018	Complete
12	2018/19	**Procurement**	Consideration of Aggregation More robust consideration needs to be given to aggregation. Consideration should be given to the training of budget holders on when aggregation may apply.	Medium	The revised procurement policy enhances the procedure around determining aggregation.	Finance and Procurement Manager March 2019	Complete
13	2018/19	**Procurement**	Missing or obsolete contracts Consideration should be given in regards to the need for a contract. There should be a plan in place for ongoing work to ensure that if required contracts are re-tendered and/or renewed in a timely manner.	Medium	Improvements have already been put in place to ensure timely re-let of contracts and confirmation with budget holders of pipeline work at the approval of budget stage to confirm the requirement for a contract.	Finance and Procurement Manager Immediate	Complete
14	2018/19	**Procurement**	Incorrect procurement method applied or not applied properly In all instances the procurement policies should be followed including applying the correct thresholds and obtaining the correct number of quotes.	Medium	The revised procurement strategy and policy reflect this requirement and training will also be provided to improve the knowledge of budget holders on the procurement requirements.	Finance and Procurement Manager March 2019	On Track Procurement strategy and policy will be distributed to Operational Managers during March with subsequent workshops to be arranged as a follow up to ensure new Strategy and policy is embedded into organisation.
15	2018/19	**Procurement**	Update to Procurement Policy The procurement policy should be updated in line with the new procurement strategy and details on the levels of procurement should be updated as per the Annual Report.	Low	Following recent Procurement Strategy (August 2018) approval the Procurement Policy has been revised (October 2018).	Finance and Procurement Manager ~~December 2018~~ March 2019	Behind Schedule Revised Policy being finalised

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16	2018/19	**Greenspace**	Updating of Work Plan Land Operations Officers should be reminded that as part of their duties, administrative tasks such as updating the Operational Work Plan when a task has been completed should be updated in a timeous manner. This will ensure that Management can have reasonable assurance that the Work Plan is being carried out on schedule and/or make adjustments where necessary should there be any delays in delivery of the tasks.	Medium	The administrative completion of the Operational Work Plan is in the process of being updated and the team have understood the necessity of this going forwards.	Land Operations Manager February 2019	Complete
17	2018/19	**Greenspace**	Register and Security of Keys Although the units at Duncryne are not staffed, it is recommended that the locks be changed and authorised staff be provided with a new key, they should also sign the register to indicate acceptance of responsibility for the key. When an individual ceases to be a key holder, the key should be returned to the Facilities service and the return should be noted on the record and signed and dated by the Facilities Manager.	Low	The Facilities Manager is in the process of arranging for new locks/keys	Facilities Manager / ~~December 2018~~ April 2019	Complete