

INTERNAL AUDIT SERVICES
REPORT REF No R/021/20(Nov. 2019)

**LOCH LOMOND & THE TROSSACHS
NATIONAL PARK AUTHORITY**

**CONTROL RISK SELF ASSESSMENT
(CRSA) – 2019/20**



INDEX OF CONTENTS

Section	Contents	Page No.
1.	Executive Summary	2
2.	Main Report	3
	2.1 Introduction	3
	2.2 Scope and Objectives	3
	2.3 Findings	3
3.	Action Plan	5

Personnel referred to in this report :

Finance Manager: Eilidh McKerry
Information Officer: Laura Baird

Auditor: Margo Lusk

1. EXECUTIVE SUMMARY

General

A Control Risk Self Assessment (CRSA) audit was conducted and we are pleased to report that the systems examined are working effectively.

The review highlighted that opportunities exist to strengthen internal controls and enhance the service provided as listed below:

- Procedures for Reporting of Theft; and
- Bomb Threat Procedures.

Full details of these opportunities and any other points that arose during the audit are included in the Action Plan, which forms Section 3 of this report.

2. MAIN REPORT

2.1 INTRODUCTION

2.1.1 A CRSA audit was carried out as part of Internal Audit's Planned Programme of Audits for 2019/20.

2.2 SCOPE AND OBJECTIVES

2.2.1 The objectives of the CRSA approach are to gather assurance over key systems, policies and controls in place.

2.2.2 The CRSA consists of a questionnaire and is completed by appropriate Managers who answer each question identifying the controls in place and detailing how they operate. The Audit team then use the information to make an assessment, at an overview level, of the internal control environment. The assessment will take into account any current remedial work being undertaken.

2.2.3 An audit launch meeting was held with Eilidh McKerry, Finance Manager, to agree the scope and objectives of the audit.

2.2.4 The questionnaire was split into two sections covering GDPR which had 19 questions and General Follow-up which had 17 questions. The General Follow-up section focused on recommendations made in previous CRSA audits in 2016/17 and 2017/18 to ensure that the recommendations had been actioned.

2.3 FINDINGS

2.3.1 The findings are based on the answers provided by the Park Authority and some sample testing which was carried out. The answers for the GDPR section were provided by Laura Baird, Information Officer.

2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).

2.3.3 This report details all points arising during the audit review, full details of which are included in the Action plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.

2.3.4 Policy Review

During the 2016/17 CRSA audit, it was noted that many policies had not been reviewed and updated and this was recorded as an action within the report. Internal Audit can confirm that all of the policies which were out of date at that time have now been reviewed and updated accordingly.

2.3.5 The last CRSA highlighted that there were no established procedures for the reporting of external theft. The Auditor discussed this with EMcK who advised that theft would be dealt with by each respective area within the Park Authority under the Disciplinary Procedures should there be an element of misconduct, e.g. leaving the keys in a vehicle etc. However, the Auditor

WDC INTERNAL AUDIT

National Park CRSA 2019/20 R.021.20

requested that consideration be given to develop specific procedures for staff to follow should theft happen (see action 1 in section 3 of the report).

- 2.3.6 The Bomb Threat procedures were reviewed and it was noted that within the document the role of the 'Incident Director' was documented along with the name of the employee who undertook the role but the employee has now left the park Authority. It is recommended that the procedures be updated to refer only to the role of Incident Director and not to a named employee. In addition, a secondary role should be appointed to act in the absence of the Incident Director (see action 2 in section 3 of the report).

2.3.7 GDPR

From the answers to the questions and sample testing carried out, it is clear that GDPR has been well established and the Park Authority are compliant with the regulations. It is also recognised that staff were well informed prior to the implementation of GDPR and that refresher training is available to staff via the E-Learning platform.

- 2.3.8 Audit would like to thank all staff involved in the audit process for their time and assistance.

3. Action Plan: National Park – CRSA 2019/20 R.021.20						
Ref. No	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
1.	<p><u>Procedures for Reporting of Theft</u> It was noted that there are currently no procedures in place for staff to report incidences of external theft e.g. where a vehicle or equipment is stolen.</p>	It is recommended that consideration is given to developing a procedure for staff to follow should an external theft occur.	Low Risk	<p>At present, theft would be dealt with by each area (e.g. if there was an element of misconduct – e.g. keys being left in the vehicle this would be covered by HR under the disciplinary policy, the write off covered by Finance), however there is no external theft policy for the organisation.</p> <p>This will be considered.</p>	Emma Yendell, Estates Manager	31.3.20
2.	<p><u>Bomb Threat Procedures</u> Procedures for Bomb Threats were developed in February 2019, however there are two occasions within the document which refer to the Incident Director who is named, however the named individual has left the Park Authority.</p>	The procedures relating to Bomb Threats should be updated to refer only to the Incident Director as a role / post with no name being recorded per any future changes to personnel. In addition, a secondary role / post should be appointed to act in the absence of the Incident Director. This should also be documented within the procedures.	Low Risk	Agree - procedures to be updated.	Emma Yendell, Estates Manager	31.3.20

Appendix 1. Priority Levels

Recommendations have timescales for completion in line with the following priorities.

Priority	Expected Implementation Timescale
<u>High Risk:</u> Material observations requiring immediate action. These require to be added to the risk register of a service. (Council context)	Generally, implementation of recommendations should start immediately and be fully completed within three months of action plan being agreed.
<u>Medium Risk:</u> Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed.
<u>Low Risk:</u> Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action plan being agreed.

Note: About this report

This Report has been prepared on the basis set out in the Memorandum of Understanding (MOU) between the National Park Authority as the Client and West Dunbartonshire Council (WDC) as the provider of Internal Audit services. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the MOU. This Report has been prepared for the benefit of the Client only. This Report has not been designed to be of benefit to anyone except the Client. In preparing this Report we have not taken into account the interests, needs or circumstances of anyone apart from the Client, even though we may have been aware that others might read this Report. This Report is not suitable to be relied on by any party wishing to acquire rights against WDC, other than the Client for any purpose or in any context. Any party other than the Client that obtains access to this Report or a copy (under the Freedom of Information (Scotland) Act 2002, the Environmental Information (Scotland) Regulations 2004 through the Client's Publication Scheme or otherwise) and chooses to rely on this Report (or any part of it) does so at its own risk. To the fullest extent permitted by law, WDC does not assume any responsibility and will not accept any liability in respect of this Report to any party other than the Client. In particular, and without limiting the general statement above, since we have prepared this Report for the benefit of the Client alone, this Report has not been prepared for the benefit of any other public sector body nor for any other person or organisation who might have an interest in the matters discussed in this Report, including for example those who work in the public sector or those who provide goods or services to those who operate in the public sector.