

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status December 2019
1	2018/19	Access	<p><u>Procedures over Access complaint resolution</u> Staff in the Access and Recreation team should be reminded of the procedures for dealing with complaints and enquiries including:</p> <ul style="list-style-type: none"> - 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- Nov 2019 Dec 2019-March 2020	Behind schedule Due to the current focus on delivering the Core Paths Plan consultation and draft Outdoor Recreation Plan, the plans to start populating and testing the Uniform system have been paused. It is planned for this work to resume in the New Year.
2	2018/19	Access	<p><u>Access Information on Internet</u> The Access and Recreation team should continue to progress restoring inclusion of the key access information on the Internet site.</p>	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 August 2019 Nov 2019-Feb 2020	Behind schedule Delayed due to capacity issues associated with Core Paths Plan and Outdoor Recreation Plan.

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3	2018/19	Access	<p><u>Remit of Local Access Forum</u> The National Park should consider enhancing documentation around the roles and remit of the Local Access Forum to include, for example:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Job specifications for Forum members; and <input type="checkbox"/> 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 October-2019 Nov-Dec 2019	Behind Schedule Delayed due to capacity issues associated with Core Paths Plan and Outdoor Recreation Plan.
4	2018/19	Access	<p><u>KPIs should be developed for the Access and Recreation Team</u> 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).</p>	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 October-2019 March 2020	Behind Schedule Further discussions between Access Manager, Finance Manager and Executive to be held to consider meaningful measures (if appropriate). Initial discussions have commenced and Access Manager has contacted other access authorities for examples. As per previous reports, the nature of managing access issues and complaints remains difficult to quantify.

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5	2019/20	Boat Registration Process	<p><u>Boat Registration Database</u></p> <p>a) Management should consider whether an automated system could be implemented which would allow, for example:</p> <ul style="list-style-type: none"> - boat owners to register their details online which would directly populate the boat registration database; - the re-registration process to be carried out on line, for example by owners confirming they continue to agree to the terms and conditions for use; and - all information to be stored electronically to eliminate the need for paper copies of registration and re registration forms to be printed and retained. <p>The full system requirements should be reviewed to ensure that any new system(s) can:</p> <ul style="list-style-type: none"> - Record contraventions, multiple launch pass purchases and all other required information; and - Provide required PI information. <p>In addition LLNTPA should consider whether the new system(s) should provide on line access to rangers whilst on patrol.</p> <p>b) Management should consider how issues with the speed of the system can be addressed going forward.</p>	Low	<p>a) This recommendation is accepted.</p> <p>An internal Task and Finish Group will be set up to:</p> <ul style="list-style-type: none"> - establish scoping options and outline costs for a new online system of registration and investigate how other authorities handle similar processes e.g. Lake District and Broads NPA; - explore pros and cons of any new system in relation to potential integration of launching and enforcement data. DMS - consider timescales for development and roll out of any new online system 	<p>Matt Buckland /Leigh Hamilton</p> <p>March 2020</p>	<p>On track</p> <p>Nov 19 – Visit to Broads Authority in September provided useful information regarding their Oracle database and the systems they use to allow online re-registration. They are currently looking at ways to provide initial registration but like us require manual ID checks. Insight into their patrol App was useful and could be rolled out for LLNTPA boat team once we have a suitable database.</p> <p>Scoping document completed and sent to Simon Jones. Draft PID in progress identifying timeline up until 2020.</p> <p>Scoping Document</p> <p>Successfully engaged IT department and acquired new SQL server to stabilise our current database in the short term. Cost to transfer data to SQL server is c£700 - 1500 (budget to be approved).</p> <p>Once budget approved arrangements can be made to start the upgrade well in advance of March 2020 allowing room for testing and troubleshooting.</p>

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6	2019/20	Boat Registration Process	<p>Identification required to register boats Management should consider whether two forms of identification are always required, what forms of identification are acceptable and whether copies of the identification should be retained.</p> <p>All staff dealing with boat registration should be advised of the identification required to register a boat and the information in the registration form should be updated to reflect Management's decision on whether a copy of the identification provided should be kept.</p> <p>Where appropriate identification has not been provided but LLTNPA deems that access to Loch Lomond should be given a process should be implemented to ensure that this is followed up and the required identification is provided within a specified time period.</p>	Medium	The recommendations are accepted. - Legal to clarify identification requirements with the Procurator Fiscal. - Refine guidance for staff on ID requirements and roll out.	Sandra Dalziel Sandra Dalziel/ Leigh Hamilton October 2019 December 2019	On track Nov 19 – Awaiting confirmation from Visitor Management Team on the reasons for 2 forms of ID and ID retention. When this is received, the requirements of the Procurator Fiscal will be checked. Driving Licence is still currently accepted at both person & address confirmation.
7	2019/20	Boat Registration Process	<p>Annual re-registration process In circumstances where the normal rules for registration or re-registration are not followed but where Management believes access to the Loch should not be denied procedures should be put in place to follow up with the owner and receive the required documents within a specified time period (in this instance the owner should be contacted and required to complete a re-registration form).</p>	Medium	This recommendation is accepted. - Legal Team to review the re-registration process and provide advice for next steps.	Sandra Dalziel October 2019	Complete Nov 19 - Legal team reviewed current process. GDPR information reviewed and agreed. Guidelines to be updated – where normal rules not being followed, authorisation from RTL (Gavin Legg) required.

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8	2019/20	Boat Registration Process	<p><u>Incomplete registration forms</u></p> <p>a) A legal review of the declaration should be undertaken to ensure it meets LLTNPA requirements and front desk staff should be reminded of the requirement to ensure that all registration forms are correctly signed.</p> <p>b) Guidelines should be updated to clarify which fields are essential. Management should consider whether any fields are not required and remove these from the registration form.</p>	Low	<p>a) This recommendation is accepted:</p> <ul style="list-style-type: none"> - Front desk staff to be refreshed on requirements to ensure consistent approach taken. - Boat Registration Officer trains front of house staff on field requirements and carries out checks. <p>b) This recommendation is accepted.</p> <ul style="list-style-type: none"> - Boat Team lead and Legal staff review registration form fields to ensure that byelaw wording appropriate and to ensure that we are only collecting information that we really need. 	<p>Leigh Hamilton July 2019</p> <p>Leigh Hamilton July 2019</p> <p>Leigh Hamilton/Sandra Dalziel October 2019</p>	<p>Completed</p> <p>Nov 19 – Training programme improved and updated to reflect new procedures. RTL (Gavin Legg) undertaking random sampling to ensure consistency. Comprehensive Front of House training delivered at pre-season Ranger refresher and induction sessions.</p> <p>RTL(Gavin Legg) and RM (Leigh Hamilton) have reviewed criteria and concluded form is relevant and wording is appropriate</p>
9	2019/20	Boat Registration Process	<p><u>Information given on the registration form is not always used</u></p> <p>a) Guidelines for front desk staff should be amended to ensure that where owners have previously registered vessels the database is up to date with regards to whether they are still owned or have been sold.</p> <p>b) As recommended in finding 4 above, management should consider whether any fields in the registration form are not required and should be deleted.</p>	Low	<p>a) This recommendation is accepted.</p> <ul style="list-style-type: none"> - see action in above - review of registration form and review of information collected. - Roll out to front desk staff <p>b) This recommendation is accepted.</p> <ul style="list-style-type: none"> - see action in above - review of registration form and review of information collected. 	<p>Matt Buckland /Leigh Hamilton</p> <p>Feb 2020</p>	<p>On track</p> <p>Nov 19 – RTL (Gavin Legg) to tighten up monitoring of previously registered boats. New procedure to be implemented in March 2020. Using re-reg letter (Jan 2020) to request boat owners adhere to byelaws by informing NP of all ownership changes.</p>

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10	2019/20	Boat Registration Process	<p><u>Payment for registration plates</u></p> <p>a) Management should consider whether online payments for new registrations should be an option for boat owners and align the registration form and the website to show the same information.</p> <p>b) Management should consider, at the end of the season, whether the current process to no longer attach payment receipts is working effectively or whether the receipts should be attached to the registration form. It would be anticipated that any new system would incorporate sales processes and associated controls.</p>	Low	<p>a) This recommendation is accepted.</p> <ul style="list-style-type: none"> - Registration form to be updated at end of 2019 to remove BACS details and direct customers to website for details on how to pay - In order to align a payment to a vessel a registration number is required, these are not allocated until the registration process is followed therefore payment cannot be taken prior to the allocation of a registration number. <p>b) This recommendation is accepted.</p> <ul style="list-style-type: none"> - Current processes to be reviewed at the close of season 2019. 	<p>Matt Buckland/Eilidh McKerry/Leigh Hamilton</p> <p>Feb 2020</p>	<p>Nov 19 - Online registration will not be available until new database is installed (Scoping document timeline suggests looking at Oct 2020 onwards). This lines up with IT department three year plan to implement a cloud based server.</p> <p>BACS details still to be removed from the form – RTL (Gavin Legg) to request change to form via Eilidh McKerry and Comms (Paul Symington).</p> <p>b) Complete and included in guidelines.</p>
11	2019/20	Boat Registration Process	<p><u>Transfer of Vessel registration number</u></p> <p>Management should consider whether transfer of vessel registration numbers should be allowed. If it is decided this is acceptable staff involved in the registration process should be reminded of the requirement to obtain confirmation from the owner that the registration number has been removed from the original vessel.</p>	Low	<p>This recommendation is accepted.</p> <p>To be reviewed when Navigation Byelaws are reviewed in 2021/22</p>	<p>Matt Buckland</p> <p>March 2022</p>	

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12	2018/19	External Audit Annual Report	<p>Follow-up of 2017/18 External Audit Recommendations</p> <p>The Authority will review medium term financial projections and consider these with the Board when shaping financial strategy.</p>	N/A	<p>The 2019/20 Budget Paper presented to the Board included context around financial forecasts in 2020/21. However, this was limited to high level information and not an indicative financial forecast over the medium term. While we recognise the uncertainty around Scottish Government funding, it is important to support strategic decision making processes, the Authority has a longer term outlook on financial position. We continue to encourage the Authority to look to develop and report on medium term financial plans in the context of the delivery of the wider Corporate Plan 2018 23.</p>	<p>Eilidh McKerry</p> <p>Ongoing</p>	<p>On track.</p> <p>Medium term financial projections for 4 years to 23/24 were completed in August 2019 as part of the Scottish Government Spending review. The emphasis on medium term financial planning has continued and the Quarter 2 budget review in 2019/20 included a session with the Executive on the 4 year financial projections. Financial risk is being tracked on the Corporate Risk Register and remains an area of focus. The risk has been shared with the Operational Managers as part of the scene setting for the 20/21 budget. The Chairs and Exec also focussed on financial strategy as part of the Q2 19/20 Review and this will be picked up by the full Board.</p>

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13	2018/19	External Audit Annual Report	<p>Pension Scheme Liabilities</p> <p>As the initial IAS 19 valuation included within the draft accounts did not incorporate the impact of the McCloud/ Sargeant case, the Authority has obtained a revised IAS 19 valuation from the scheme's actuary. This valuation increased the net liability by £349,000. We are satisfied that following the adjustment (Appendix 2), the Authority has appropriately disclosed its share of the defined benefit pension schemes assets and liabilities within the financial statements in accordance with IAS19. In 2016, the Government announced that Public Sector Pension Schemes needed to review pension data which linked LGPS benefits to contracted out employment and the State Pension. This is known as the Guaranteed Minimum Pension (GMP) data reconciliation review. The purpose of this review is to ensure that records held by the scheme and HMRC are correct. Where the data is incorrect then this could result in an overpayment or underpayment in pension. The treatment of overpayments has yet to be finalised by Scottish Ministers and the Authority has therefore excluded any potential impact from the IAS 19 defined benefit pension calculation. The Authority has considered the impact to be immaterial to the pension scheme as a whole, expected to be between 0.2% and 0.3% of scheme liabilities. We concur with Management's assessment and do not identify any material issues with the accounts.</p>	N/A	Agreed. Management will engage with SPF and the Actuaries during 2019/20 to understand the impact of the case on the pension liability. We would also appreciate if Grant Thornton also kept us abreast of developments across the sector and that we also pick up this issue in our audit planning meetings for the 2019/20 accounts.	Eilidh McKerry 31st March 2020	On track Ongoing- discussed at planning kick off meeting with external audit in November 2019. Discussions to continue with external audit and with the SPF and actuaries in the lead up to year end.

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14	2018/19	External Audit Annual Report	<p>Scrutiny of annual accounts We note that due to the timing of Board / Committee dates, the annual accounts were presented to the Board in advance of the Audit and Risk Committee. It is considered good practice that the Audit and Risk Committee would provide scrutiny of the financial statements prior to final consideration by the Board. We recommend that the Authority consider reviewing the schedule of meetings to allow the Audit and Risk Committee to review the financial statements for approval at the Board.</p>	N/A	<p>Noted. Our current process allows for Audit and Risk Committee members to provide scrutiny of the annual accounts through a discussion in advance of the Board meeting. The draft accounts are circulated to members in advance of this discussion, allowing members significant opportunity for scrutiny. The Board provides another opportunity for review and it is then the Audit and Risk Committee recommend signing by the CEO in his role as Accountable Officer. If any issues were raised at the Audit and Risk Committee that prevented the accounts being signed, the process would be to go back to the Board for reconsideration. The process for scrutiny of annual accounts will however be considered by the Audit and Risk Committee to determine whether any changes are required.</p>	<p>Eilidh McKerry / Gordon Watson 31st March 2020</p>	<p>On track Although not due until 31 March 2020, this issue needs to be resolved to ensure there is enough time to amend meeting dates for June if needed. Paper presented at September ARC. Further discussions held with CEO, Convenor and Chair of Audit & Risk Committee and detailed timelines reviewed. Discussions held with external audit. Further discussions being held with Director of Corporate Services and Chair of Audit & Risk Committee. On Agenda for further discussion at this meeting (Agenda Item 8).</p>