

Loch Lomond & The Trossachs National Park Authority  
Internal Audit Recommendations

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status March 2020
1	2018/19	<b>Access</b>	<p><u>Procedures over Access complaint resolution</u></p> <p>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"> <li>- documentation to be included in the case file;</li> <li>- the requirement to advise the complainant of the outcome of the review; and</li> <li>- the requirement to update the complaints spreadsheet when a complaint is resolved</li> </ul>	Low	The team will be reminded of the importance of filing related documentation and correspondence and to follow the procedures that are in place.	<p>Access, Recreation and Health Manager</p> <p><del>April 2019- Nov 2019</del> Dec 2019-March 2020</p>	<p><b>Complete</b></p> <p>Practice now embedded within team culture and habits. Standing item has been added to agenda for monthly team meetings.</p>
2	2018/19	<b>Access</b>	<p><u>Access Information on Internet</u></p> <p>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.	<p>Access, Recreation and Health Manager</p> <p><del>February 2019 August 2019</del> <del>Nov 2019-Feb- 2020</del> April 2020</p>	<p><b>Behind schedule</b></p> <p>Delayed due to capacity issues associated with Core Paths Plan, Outdoor Recreation Delivery Plan and staff absences.</p> <p>Discussions between Access Team and Communications team have confirmed that Communications have capacity to complete the task quickly once text is finalised by Access Team. The Access Team have completed a framework for the page however need to finalise text and link locations and cross overs.</p>

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3	2018/19	<b>Access</b>	<p><u>Remit of Local Access Forum</u> The National Park should consider enhancing documentation around the roles and remit of the Local Assess Forum to include, for example:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Job specifications for Forum members; and</li> <li><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).</li> </ul>	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 <del>October-2019</del> <del>Nov-Dec-2019</del> May 2020	<b>Behind Schedule</b>  Delayed due to capacity within the NPA Legal Services Team. Draft ToR was provided to Forum members on the 13th February. Members have fed back comments to NPA Access Team to inform version that will be tabled for sign off at Forum meeting on 14th May.
4	2018/19	<b>Access</b>	<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 <del>October-2019</del> March 2020	<b>Complete</b>  The Access and Governance Teams have agreed on two KPIs to measure for the next 6 months/year in line with the internal audit recommendations. Following a national audit we have found that no other Access Authorities appear to be measuring KPIs around case resolution so we will simply measure against service. The KPIs will be: <ul style="list-style-type: none"> <li>• Minimum of 2 LAF meetings a year</li> <li>• 95% Access Enforcement in line with process which includes; acknowledgement within 10 days; investigation initiation (high priority 10-20 days, medium 20-30 days, low 20-40 days), and contact at resolution or 6 month trigger</li> </ul>

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5	2019/20	<b>Boat Registration Process</b>	<p><b>Boat Registration Database</b></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"> <li>- boat owners to register their details online which would directly populate the boat registration database;</li> <li>- 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</li> <li>- all information to be stored electronically to eliminate the need for paper copies of registration and re registration forms to be printed and retained.</li> </ul> <p>The full system requirements should be reviewed to ensure that any new system(s) can:</p> <ul style="list-style-type: none"> <li>- Record contraventions, multiple launch pass purchases and all other required information; and</li> <li>- Provide required PI information.</li> </ul> <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"> <li>- 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;</li> <li>- explore pros and cons of any new system in relation to potential integration of launching and enforcement data. DMS</li> <li>- consider timescales for development and roll out of any new online system</li> </ul>	<p>Visitor Operations Manager / Ranger Manager</p> <p>March 2020</p>	<p><b>On track</b></p> <p>PID complete and awaiting sign off.</p> <p>SQL server upgrade is on track to be completed before end of March 2020. Engineer will work remotely and then visit on 19/20th March to follow up and assess in-house testing which will commence 2nd week of March.</p> <p>Further investigation on costs required in April 2020 leading to a possible consultation period with a web designer. Database specification document in progress and will provide IT with more information on what we need to transition to an online system.</p> <p>Good feedback from Broads Authority, regarding in-house maintenance and support from their Oracle DB.</p>

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6	2019/20	<b>Boat Registration Process</b>	<p><b>Identification required to register boats</b> 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	<p>The recommendations are accepted.</p> <ul style="list-style-type: none"> <li>- Legal to clarify identification requirements with the Procurator Fiscal.</li> <li>- Refine guidance for staff on ID requirements and roll out.</li> </ul>	<p>Legal Manager / Ranger Manager</p> <p><del>October 2019</del> December 2019</p>	<p><b>Complete</b></p> <p>Procurator Fiscal confirmed that there are two options in relation to ID:</p> <ol style="list-style-type: none"> <li>1. Two copies of ID (photo and address) requested at registration and copies retained for use as potential evidence.</li> <li>2. In the event of a case being reported to the Crown, Park Authority staff can carry out a house visit, to verify the ID of registered owners.</li> </ol> <p>Option 1 would require a change to the existing process and more administration for slipway staff to ensure compliance with data protection legislation. Given the small number of reports that are submitted to the Crown, in the short term, it has been decided by the Ranger Manager and Director of Visitor Operations, to proceed with option 2.</p> <p>Slipway staff will be advised to continue to request photo and address ID at new and re-registrations. Driving Licence is accepted as both person &amp; address confirmation. 2 forms of ID required if driving license is unavailable.</p> <p>Slipway staff will be advised to adhere to guidelines and to ensure documentation is completed to acknowledge ID checks. No requirement to retain copies of ID at present.</p> <p>The storing and retention of photo ID will be factored into the introduction of an online registration system.</p>

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7	2019/20	<b>Boat Registration Process</b>	<p><b><u>Information given on the registration form is not always used</u></b></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. - see action in above - review of registration form and review of information collected. - Roll out to front desk staff</p> <p>b) This recommendation is accepted. - see action in above - review of registration form and review of information collected.</p>	<p>Visitor Operations Manager / Ranger Manager</p> <p>Feb 2020</p>	<p><b>Complete</b></p> <p>Re-registration and cover letter sent out to all registered owners in Jan 2020. Sold notification document included in envelope and advice and guidance supplied on this byelaw and registration byelaws in general.</p> <p>Slipway front of house procedures updated accordingly. RTL will continue to monitor paperwork closely and implement further training when required.</p> <p>Boat team will monitor all registration byelaw contraventions and liaise with Boat registration officer in relation to suspect ownership.</p>

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8	2019/20	<b>Boat Registration Process</b>	<p><b>Payment for registration plates</b></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"> <li>- Registration form to be updated at end of 2019 to remove BACS details and direct customers to website for details on how to pay</li> <li>- 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.</li> </ul> <p>b) This recommendation is accepted.</p> <ul style="list-style-type: none"> <li>- Current processes to be reviewed at the close of season 2019.</li> </ul>	<p>Visitor Operations Manager / Finance Manager / Ranger Manager</p> <p>Feb 2020</p> <p>Feb 2020</p>	<p><b>On track</b></p> <p>a) Online registration will not be available until new database is installed (PID timeline from Oct 2020 onwards). This lines up with IT department three year plan to implement a cloud based server. Online re-registration process could be implemented by Jan 2021. The online process for new registrations could take longer to establish, further investigation into this is required throughout 2020 (point 5) . Registered boat owners can use the online payment system (Paypal) via website to purchase a multiple launch pass only. Non registered boat owners cannot use the online system to register at the moment. Paypal payments are automatically emailed to the boat registration officer with the relevant boat reg number.</p> <p>Complete – BACS details have been removed from the form and website. New form has been created and is awaiting upload to website. All registered owners received updated letter in Jan 2020.</p> <p>b) Complete and included in guidelines</p>
9	2019/20	<b>Boat Registration Process</b>	<p><b>Transfer of Vessel registration number</b></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>Visitor Operations Manager</p> <p>March 2022</p>	<p>Assessment of Navigation Byelaw review commences winter 2020.</p>

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10	2019/20	<b>Control Risk Self-Assessment</b>	<b>Procedures for Reporting of Theft</b> 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.	Low	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. This will be considered.	Estates Manager  31st March 2020	<b>On track</b>  Provision for this has been written into the new Security Policy. This is being finalised and is expected to be live by the end of the financial year.
11	2019/20	<b>Controls Risk Self-Assessment</b>	<b>Bomb Threat Procedures</b> 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.	Low	Agree - procedures to be updated.	Estates Manager  31st March 2020	<b>Complete</b>  The document was updated in November 2019 with reference to the named member of staff removed and replaced with the name of the role of Incident Director. The new version (V2) is now live.
12	2018/19	<b>External Audit Annual Report</b>	<b>Follow-up of 2017/18 External Audit Recommendations</b> The Authority will review medium term financial projections and consider these with the Board when shaping financial strategy.	N/A	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.	Finance Manager  Ongoing	<b>On track</b>  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. A finance session was held with the Board on 9 December to discuss long term financial strategy alongside the budget for 20/21. The budget process has also focussed on the long term strategic priorities and management principles.

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13	2018/19	<b>External Audit Annual Report</b>	<p><b>Pension Scheme Liabilities</b>                      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	<p>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.</p>	<p>Finance Manager  31st March 2020</p>	<p><b>On track</b>  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. Grant Thornton have confirmed that the actuarial valuations will be reviewed by PWC and the review will be analysed by the Grant Thornton specialised team prior to the Grant Thornton auditors testing and review. The actuarial judgements will be subject to significant scrutiny by experts. Given the timings involved, the pension figures presented in the annual accounts reviewed at the June ARC will be unaudited. Any changes post meeting following conclusion of the audit work will be circulated to ARC members prior to accountable officer sign off. As noted in the draft accounting policies, no further adjustment will be made by the actuaries for the McCloud ruling.</p>



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14	2018/19	<b>External Audit Annual Report</b>	<p><b>Scrutiny of annual accounts</b>                      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>	Finance Manager / CEO  31st March 2020	<p><b>Complete</b></p> <p>This was discussed in the December meeting and it was agreed that the timings would remain unchanged. As noted above, the pension figures will be unaudited at the June ARC. It is proposed that the annual accounts will be presented at the June ARC, with the pension numbers being unaudited and the Accountable Officer being delegated authority to sign off post meeting, on the basis that the ARC are sufficiently assured. ARC members will also be informed of any changes prior to sign off.</p>