

Loch Lomond & The Trossachs National Park Authority
Internal Audit Recommendations

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status June 2020
1	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 April 2020	Complete Resource linked to Planning function was created and launched April 2020. There are plans to further enhance this when time allows but at present the action is complete.
2	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 Assess Forum to include, for example: <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).</p>	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 May 2020 On hold due to COVID-19	Behind Schedule Draft version was provided to Forum members and comments received. Due to COVID-19, normal Forum meeting schedule is disrupted, and our staff capacity has been diverted to other urgent tasks. Therefore, this item is currently on hold.

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status June 2020
3	2019/20	Boat Registration Process	<p>Boat Registration Database</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>Visitor Operations Manager / Ranger Manager</p> <p>March 2020 Jan 2021</p>	<p>On track</p> <p>Project on track to identify and install new system for re-registration in January 2021. Possible delays due to Covid-19.</p>
4	2019/20	Boat Registration Process	<p>Payment for registration plates</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</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>	<p>Visitor Operations Manager / Finance Manager / Ranger Manager</p> <p>Feb-2020 Jan 2021</p> <p>Feb 2020</p>	<p>Partially complete / On track</p> <p>a) Ongoing - Online registration will not be available until new database is installed (late 2020 or early 2021).</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>

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status June 2020
5	2019/20	Boat Registration Process	Transfer of Vessel registration number 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.	Low	This recommendation is accepted. To be reviewed when Navigation Byelaws are reviewed in 2021/22	Visitor Operations Manager March 2022	On track Staff continue to monitor transfer of ownership and registration numbers. Assessment of Navigation Byelaw review commences winter 2020.
6	2019/20	Control Risk Self-Assessment	Procedures for Reporting of Theft 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 September 2020	On track Provision for this has been written into the new Security Policy. This is being finalised but has been delayed by the COVID19 situation and is now planned for completion by September 2020.

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status June 2020
7	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>Finance Manager</p> <p>Ongoing</p>	<p>On track</p> <p>Update June 20 - Focus is on the 20/21 budget in light of the COVID-19 pandemic as immediate priority. Long term financial planning remains an area of risk and focus Medium term financial projections for 4 years to 23/24 were completed in August 2019 as part of the Scottish Government Spending review. A finance session was held with the Board on 9 December to discuss long term financial strategy alongside the budget for 20/21.</p>

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status June 2020
8	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.	Finance Manager 31st March 2020 September 2020	On track Update June 20 - Actuarial report received. Will be forwarded to external audit in advance of audit
9	2019/20	Sickness Audit Report	<p>Timeliness of Completion of Return to Work Interviews</p> <p>Managers and employees should be reminded of the importance of completing return to work interviews as soon as possible.</p>	Low	Employees and managers will be reminded of the importance of carrying out return to work interviews as soon as possible.	HR Manager 31st March 2020	Complete - email sent to Operational Managers/Executive on 21.02.20 outlining the actions from the audit and the action required going forward.

No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status June 2020
10	2019/20	Sickness Audit Report	Accuracy of Return to Work forms and HR systems Reiteration should be given to employees / managers concerning the importance of completing the return to work / self-certificate form fully and to the best of their knowledge. A cross reference should be made to the HR system to ensure both are correct.	Low	In addition to the above we will remind employees and managers the importance of completing the return to work form as accurately as possible. We will also ensure a more robust cross check between the return to work form and the information recorded by managers on the MyParklife system.	HR Manager 31st March 2020	Complete - email sent to Operational Managers/Executive 21.02.20 outlining the actions from the audit and the action required going forward.
11	2019/20	Sickness Audit Report	Recording of HR decisions Any decisions made by HR or management to not follow the normal procedures should be detailed fully in the employees HR file, including the circumstances and the rationale.	Low	This is a very rare occurrence but should this happen in the future we will ensure that accurate records are maintained to explain the rationale behind the decision.	HR Manager 31st March 2020	Complete - noted for future recording
12	2019/20	Independent Assurance Review of the Environmental Monitoring Framework	Indicator questions and interim conclusions a) NP management should complete the remaining indicator questions templates including methodology as soon as possible and have these formally approved by the NP Board. b) Going forward the templates should be reviewed on a regular basis to ensure the data collection and analysis process remains up to date.	Medium Low	The NP Authority recognises the requirement to complete these methodology documents both for the purposes of showing a clear process and to increase business sustainability. To ensure that this process is completed in a timely fashion these documents will be completed in parallel with the 3 Year Report to Scottish Ministers. They will be approved by the newly formed Visitor Management Project Board that composes a number of Park Authority Officers including Operational Managers and Executive Team. The Monitoring Framework will be reviewed and revised in 2020-21 to operate in its new guise in 2021. As part of this a review process will be incorporated into this revision.	Matt Buckland 31st March 2020 Matt Buckland 31st March 2021 On hold due to COVID-19	a) Completed in conjunction with submission of the 3 Year Report to Scottish Ministers b) On hold Monitoring Framework not yet started due to COVID-19 reprioritisation.
13	2019/20	Independent Assurance Review of the Environmental Monitoring Framework	Interim Conclusions Methodology The methodology used in the interim conclusion documents should be finalised as soon as possible.	Medium	The NP Authority recognises the requirement to complete these interim conclusion documents both for the purposes of showing a clear process and to increase business sustainability. To ensure these will be completed in a timely fashion in these documents will be completed in parallel with the 3 Year Report to Scottish Ministers.	Matt Buckland 31st March 2020	Completed in conjunction with submission of the 3 Year Report to Scottish Ministers