

Loch Lomond & the Trossachs National Park Authority

Assurance Mapping

Final Report

AUDIT GLASGOW

November 2020



**Loch Lomond & the Trossachs National Park Authority
Assurance Mapping**

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FS 57095
Management System Certification

Loch Lomond & the Trossachs National Park Authority Assurance Mapping

1. Introduction

1.1 As part of the agreed Internal Audit plan we have carried out a review of the assurance activities undertaken across Loch Lomond & the Trossachs National Park Authority (“the Park Authority”). The findings from this review are presented within an Assurance Map.

1.2 An Assurance Map provides a view of risk and controls that are derived from assurance activity across the organisation. It enables prioritisation of assurance and audit work, and identifies any areas of duplication of scrutiny in order to move towards integrated assurance.

1.3 In order to carry out the review, we liaised with management to identify the key priorities and the associated policies and procedures. We then obtained copies of publicly available information and previous internal audit reports. This formed the basis of the map and assurances in place across key areas.

1.4 In order to identify and assess the layers of assurance in place, the three lines of defence concept was used:

- First Line (functions that own and manage risks) – this comes from within the organisation and includes policies, procedures and performance data and statistics. First line assurance is not independent or objective.
- Second Line (functions that oversee or who specialise in compliance or the management of risk) – this relates to the oversight of management activity. It is separate to those responsible for delivery and provides a more

objective insight but is not independent. Examples include compliance assessments and reviews.

- Third Line (functions that provide independent assurance) – this is independent assurance that provides an opinion on the governance, risk management and control. This includes internal audit.

1.5 We also obtained a copy of the corporate risk register in order to determine the extent to which assurance activities are aligned to, or reflective of, the key risks currently facing the Park Authority.

1.6 The map has been populated largely based on the information provided by the Park Authority, with a limited high level review of some supporting evidence. Additional checks to ascertain the effectiveness of the assurance have not been undertaken. This is in line with the scope of the review.

2. Main Findings

2.1 There is significant and appropriate assurance in place across broad areas of the Park Authority. This is most evident across the first and second lines of defence for most areas of the organisation.

2.2 The arrangements in place are subject to a degree of self-review and evaluation as part of the annual completion of the Statements of Assurance by the Executive Team members. This provides senior management with further opportunities to strengthen the assurances in place.


2.3 Information provided to the Audit and Risk Committee and Board facilitates a high level of scrutiny and review.


2.4 Although still reasonable we identified an overall lower level of assurance activity across the following areas:


- Volunteering and Engagement;
- Project Programme; and
- Community Development.

2.5 The conclusion that some areas are subject to a low level of assurance activity, is not in itself indicative of control weaknesses or immediate cause for concern. Not all areas of an organisation require the same level of assurance and this is usually determined by the needs and/or risks of that area, as a result a low level of assurance is not always a cause for concern, an example of this is external audit. However, management and the Audit and Risk Committee should satisfy themselves that the spread of assurance as outlined is reasonable and appropriate.

2.6 The assurance map is provided in Section 3. The key for the map is outlined below.

 Significant level of assurance activity in this area

 Moderate level of assurance activity in this area

 Low level of assurance activity in this area

2.7 It is recommended that the map is reviewed regularly by management and the Audit and Risk Committee. Internal Audit will also refer to the map to inform future audit planning.

2.8 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards. We would like to thank officers involved in this audit for their cooperation and assistance.

3. Assurance Map

Assessment of current assurance activity

Line of Defence Service Area	First			Second			Third			Internal Audit Comments
	Management	Strategy, Policy & Performance Governance	Training & Qualifications	Board/ Committee	Governance	Services Support	External Audit	External Governance & Assurance	Previous Internal Audit Activity	
1. Access, Recreation and Health	H	H	H	H	H	H	L	H	H	Overall a high level of assurance is in place across this area. External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.
2. Conservation and Land Management	H	H	H	H	H	H	L	M	H	Overall there is a high level of assurance activity in this area. While there is a reasonable level of third line defence, management should determine if they are comfortable with this level of assurance. External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.

Line of Defence Service Area	First			Second			Third			Internal Audit Comments
	Management	Strategy, Policy & Performance Governance	Training & Qualifications	Board/ Committee	Governance	Services Support	External Audit	External Governance & Assurance	Previous Internal Audit Activity	
3. Visitor Experience and Tourism	H	H	H	H	H	H	L	H	H	<p>Overall a high level of assurance is in place across this service area.</p> <p>A relatively high risk which links to this area is present on the corporate risk register which supports the need for a high level of assurance in this area. An internal audit review of reputational management is planned for 2021/22 and this will tie in with the risk on the register.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
4. Visitor Operations	H	H	H	H	H	H	L	H	H	<p>Overall a high level of assurance is in place across this service area.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
5. Volunteering and Engagement	H	H	H	H	H	M	L	L	L	<p>There are high levels of assurance in this area across the first and second lines of defence. However, assurance across the third line of defence is lower. A relatively high risk relating, in part, to engagement is present in the corporate risk register, therefore, steps should be taken to improve the level of third line defence. Consideration will be given to this as part of future audit planning.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>

Line of Defence Service Area	First			Second			Third			Internal Audit Comments
	Management	Strategy, Policy & Performance Governance	Training & Qualifications	Board/ Committee	Governance	Services Support	External Audit	External Governance & Assurance	Previous Internal Audit Activity	
6. Ranger Services	H	H	H	H	H	H	L	M	H	<p>Overall there is a high level of assurance activity in this area. While there is a reasonable level of third line defence, management should determine if they are comfortable with this level of assurance.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
7. Project Programme	H	H	H	H	H	H	L	L	L	<p>The high levels of first line assurance, and second line scrutiny and review provide reasonable assurance in this area. However, there are lower levels of third line defences. An Internal Audit review of project management is currently planned for 2022/23.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
8. Estates	H	H	H	H	H	H	L	H	M	<p>Overall there is a high level of assurance activity in this area. There is a relatively high risk relating to this area on the corporate risk register thus supporting the need for a high level of assurance to be in place. An Internal Audit review of fleet management is about to commence as part of the planned work for 2020/21.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>

Line of Defence Service Area	First			Second			Third			Internal Audit Comments
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9. Communications										This was a new Service Area that management asked to be included in the map as part of the review process. We will work with management in populating this area prior to the next Audit & Risk Committee.
10. IT and GIS	H	H	H	H	H	H	L	H	M	<p>Overall there is a high level of assurance in this service area. However, this is a high risk area, as confirmed by the corporate risk register. Although this service area has been included in some wider internal audits there has been no recent IT focused internal audit activity. This is reflected in the Internal Audit plan for 2020/21 – 2022/23 which shows the intention to undertake an IT audit in each financial year, thus reflecting the risk.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
11. Legal and Governance	H	H	H	H	H	H	L	H	H	<p>Overall there are high levels of assurance in all lines of defence for this service area.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>

Line of Defence Service Area	First			Second			Third			Internal Audit Comments
	Management	Strategy, Policy & Performance Governance	Training & Qualifications	Board/ Committee	Governance	Services Support	External Audit	External Governance & Assurance	Previous Internal Audit Activity	
12. Finance (including Procurement)	H	H	H	H	H	H	H	H	H	<p>Overall there are high levels of assurance in all lines of defence as would be expected due to the nature of this service area and the risks to which it is exposed.</p> <p>An internal audit review of financial governance is underway and both procurement and payroll audits are planned for 2022/23. These audits will allow a more in depth review of the arrangements in place.</p>
13. Human Resources (HR)	H	H	H	H	H	H	L	H	H	<p>Overall there are high levels of assurance in all lines of defence. There are relatively low risk scores within the risk register for this area. It therefore seems reasonable that HR is not currently featured in the Internal Audit plan until 2022/23.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
14. Health & Safety (H&S)	H	H	H	H	H	H	L	H	M	<p>Overall there is a high level of assurance across H&S, as expected. A significant number of new risks have arisen in this area primarily as a result of the COVID-19 pandemic. Internal audit work is planned in this area for 2021/22 and this will also assist in addressing the medium assurance level under Internal Audit activity in the third line of defence.</p> <p>Routine external audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>

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15. Planning	H	H	H	H	H	H	L	H	M	<p>There are high levels of assurance within the first and second lines of defence and for external governance and assurance in the third line of defence. A reasonable level of assurance is in place for internal audit as a third line of defence and this will be strengthened by the internal audit review which is planned for this area in 2021/22.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>
16. Community Development	H	H	H	H	H	H	L	H	L	<p>Overall a high level of assurance is in place in this area. There are lower levels of third line defences and consideration will be given to this area as part of the Internal Audit planning process.</p> <p>External audit activity is not expected in this area and as such does not impact the overall assurance level afforded.</p>