



Outstanding Actions Update

Agenda Item 13

National Park Authority Audit & Risk Committee Meeting 7 September 2021

Paper for information

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1. Purpose

1.1. The purpose of this paper is to provide an update on the outstanding actions arising from Internal Audit work at the National Park Authority.

2. Recommendation(s)

2.1. Members are asked to note the progress made in terms of the recommendations implemented and request that the Chief Internal Auditor submits further reports on the implementation of outstanding recommendations.

3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

3.1. This contributes towards the delivery of the 5 Year Plan by ensuring that improvements to processes to achieve the aims and objectives are implemented.

4. Internal Audit Plan

4.1. Follow up of previously agreed recommendations is part of the overall Internal Audit Plan for the National Park Authority.

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5. Internal Audit Follow Up Report

Introduction

5.1. This report provides a summary of the progress of Internal Audit recommendations previously reported to the Audit and Risk Committee.

This report includes:

- A summary of the outstanding recommendations;
- A summary of the progress made since the previous report; and
- A register of outstanding recommendations.

5.2. This report also includes an update on the recommendations arising from external audits, as reported by Senior Management. Internal Audit has not undertaken additional testing over completed recommendations relating to these recommendations; the position is based on the reported assertions of management.

Summary of Outstanding Recommendations

5.3. Since the last report that was presented to the Audit and Risk Committee on 09 March 2021, management have been responsible for following up recommendations which are due to have been implemented. As at 24 August 2021, six of these recommendations remain outstanding.

5.4. Table One outlines the split of outstanding recommendations per priority and audit

Table One – Priority of Outstanding Recommendations

	Priority of Recommendation			Total
	High	Medium	Low	
Access (WDC)	0	0	1	1
Boat Registration Process (WDC)	0	0	2	2
Control Risk Self-Assessment (WDC)	0	0	1	1
Camping Management Environmental Monitoring Framework	0	1	0	1
IT General Controls	0	1	0	1
Total	0	2	4	6

5.5. During the period from 28 February 2021 to 24 August 2021, management's attention has been re-directed to deal with the impact of the COVID-19 pandemic meaning that the implementation of recommendations has been delayed. Two recommendations have been implemented within the period and **Appendix One** provides further details on the outstanding recommendations.

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5.6. A register of all recommendations which have not yet been implemented is included at **Appendix Two**. This register highlights the full text of the recommendation and the original due date, and management have included an update on the progress and a revised implementation date where appropriate.

External Audit Recommendations

5.7. There were two recommendations outstanding as at the date of reporting to the last Committee in March 2021. We have since been advised by management that both recommendations have been implemented.

Recommendation for Committee

5.8. It is recommended that Audit and Risk Committee notes the progress made in terms of the recommendations implemented and requests the Chief Internal Auditor to submit further reports on the implementation of outstanding recommendations.

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Appendix One - Progress since Previous Report

	Access (WDC)	Boat Registration Process (WDC)	Control Risk Self-Assessment (WDC)	Camping Management Environmental Monitoring Framework	Financial Governance	Fleet Management	IT General Controls	Total
Outstanding or not yet due as at 28 February 2021	1	3	1	1	0	0	0	6
Added to the Register during Period	0	0	0	0	2	6	4	12
Outstanding as at 24 August 2021	1	2	1	1	0	0	1	6
Not yet due as at 24 August 2021	0	1	0	0	1	6	2	10
Implemented in Period	0	0	0	0	1	0	1	2

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Appendix Two – Outstanding Recommendations

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
WDC1819 - Access - Recommendation 3	<p><u>Remit of Local Access Forum</u></p> <p>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"> • Job specifications for Forum Members; and • 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	01-Apr-19	<p>Delayed.</p> <p>The draft version was provided to Forum members and comments received. Due to COVID-19, the normal Forum meeting schedule is disrupted, and staff capacity has been diverted to other urgent tasks. Therefore, this item is currently on hold.</p>	On hold due to COVID-19 (31-May-20) (31-Dec-19) (31-Oct-19)	4
WDC1920 - Boat Registration Process - Recommendation 1	<p><u>Boat Registration Database</u></p> <p>a) Management should consider whether an automated system could be implemented which would allow, for example:- boat owners to register their details online</p>	Low	01-Mar-20	Transfer to Structured Query Language (SQL) system delayed as season increased in pace - scheduled to be implemented in September 2021. Expression of interest published to	31-Jan-22 (31-Jan-21)	2

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>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. The full system requirements should be reviewed to ensure that any new system(s) can: - Record contraventions, multiple launch pass purchases and all other required information; and - Provide required PI information. 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</p>			<p>investigate products currently available on the market which would be compatible with our system.</p>		

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	the system can be addressed going forward.					
WDC1920 - Boat Registration Process - Recommendation 6	<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</p>	Low	01-Feb-20	<p>Partially complete / Delayed</p> <p>a) Online payment procedures for new registrations delayed until September 2021 due to busy season.</p> <p>b) Reported as completed by management under previous follow up arrangements.</p>	<p>a) 31-Jan-22 (31-Jan-21) b) Complete</p>	2
WDC1920 - Control Risk Self-Assessment - Recommendation 1	<p><u>Procedures for Reporting of Theft</u></p> <p>It was noted that there are currently no procedures in place for staff to report incidences of external theft e.g.</p>	Low	31-Mar-20	<p>On track</p> <p>A provision for this is been written into the new Security Policy. This has been drafted but is delayed</p>	<p>30-Sept-21 (31-Dec-20) (30-Sep-20)</p>	3

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	where a vehicle or equipment is stolen.			<p>due to the COVID-19 and staff resourcing situation.</p> <p>This will now be taken forward by the new Facilities Manager and is on track for completion by 30 September 2021</p>		
WDC1920 - Camping Management Environmental Monitoring Framework- Recommendation 1	<p><u>Indicator questions and interim conclusions</u></p> <p>a) LLTNPA management should complete the remaining indicator questions templates including methodology as soon as possible and have these formally approved by the LLTNPA Board.</p> <p>b) Going forward the templates should be reviewed on a regular basis to ensure the data collection and analysis process remains up to date.</p>	<p>a) Medium</p> <p>b) Low</p>	<p>a) 31-Mar-20</p> <p>b) 31-Mar 21</p>	<p>a) Reported as completed by management under previous follow up arrangements.</p> <p>b) This element of the work has been deprioritised due to the need for staff resources to focus on the COVID 19 related visitor response. We consider it low risk to delay the review of the templates by a year.</p> <p>A revised date for implementation has been provided.</p>	<p>a) Complete</p> <p>b) 31-Mar-22 (On hold due to COVID-19)</p>	2

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
AGLAS2021B / Loch Lomond - IT General Controls / Recommendation 3	Management should review the Information Security acceptance records and ensure that all staff confirm their acceptance of the policy.	Medium	30-Jun-21	<p>Delayed</p> <p>Information Services were hoping to produce a new Information Security Policy in line with the plans to migrate to Office365 and at that time ensure it was accepted by all staff. Due to staffing issues within the team the migration to Office365 and the new Information Security Policy has been delayed. As a result, an email was sent to all staff identified by Internal Audit as not accepting the Policy on the 25th August 2021 advising them to read and accept the policy by 1st September 2021.</p>	30-Sep-21	1

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