



# Outstanding Actions Update

## Agenda Item 8

### National Park Authority Audit & Risk Committee Meeting Tuesday 7 December 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.

#### 5. Internal Audit Follow Up Report

##### 5.1. Introduction

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

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

### 5.2. Summary of Outstanding Recommendations

5.2.1 Since the last report that was presented to the Audit and Risk Committee on 07 September 2021, management have been responsible for following up recommendations which are due to have been implemented. As at 22<sup>nd</sup> November 2021, seven of these recommendations remain outstanding, with a further nine not yet due for implementation.

5.2.2 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
Control Risk Self-Assessment (WDC)	0	0	1	1
IT General Controls	0	1	0	1
Fleet Management	0	1	0	1
Boat Registration Process (WDC)	0	0	2	2
Camping Management Environmental Monitoring Framework	0	1	0	1
<b>Total</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>7</b>

5.2.3 During the period from 24 August 2021 to 22 November 2021, there has been one recommendation implemented and Appendix One provides further details on the outstanding recommendations.

5.2.4 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.

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### 6. Recommendation for Committee

- 6.1 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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**Executive Sponsor:** Pete Wightman, Director of Corporate Services

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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 24 August 2021	1	3	1	1	1	6	4	17
Added to the Register during Period	0	0	0	0	0	0	0	0
Outstanding as at 22 November 2021	1	2	1	1	0	1	1	7
Not yet due as at 22 November 2021	0	1	0	0	1	5	2	9
<b>Implemented in Period</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

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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"> <li>• Job specifications for Forum Members; and</li> <li>• 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>	<b>Low</b>	01-Apr-19	<p><b>On track</b></p> <p>Vacancy of Sustainable Travel and Access post is due to be filled on 24 November 2021 and this role will lead on this task. Interim meetings have been held with the NPA Board and Committee Manager who will support this work.</p>	31-May-22 (31-May-20) (31-Dec-19) (31-Oct-19)	5
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. where a vehicle or equipment is stolen.</p>	<b>Low</b>	31-Mar-20	<p><b>On track</b></p> <p>This is currently being tracked on a 'Theft, Misuse &amp; Vandalism Log' which in time will be moved across to, recorded and reported</p>	30-Mar-22 (30-Sept-21) (31-Dec-20) (30-Sep-20)	4

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
				through our new Estates Database System. The Security Policy and associated procedures are currently in draft. Revised implementation date of 31 March 2022 provided in line with other priorities.		
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.	<b>Medium</b>	30-Jun-21	<b>On track</b>  Information Security acceptance has been followed up twice and the vast majority of staff are now showing as having completed it on ELMS. This will continue to be monitored.	31-Dec-21 (30-Sep-21)	2
LL&T2021B / Fleet Management /	Senior management should ensure that a Fleet Management Strategy is developed and approved accordingly. The document should include	<b>Medium</b>	31-Oct-21	<b>On track</b>  Limited staff capacity has prevented significant	31-Mar-22	1

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Recommendation 6	<p>timescales in relation to the transition to a full electric fleet. Progress against these timescales should be regularly monitored and reported.</p> <p>Management should ensure that a record is held of all vehicles selected for disposal, this should include the reason for disposal and any approvals including any replacement options for the vehicles.</p>			<p>progress, however we have commenced work with the Energy Savings Trust who are going to assess our current fleet use and prepare a decarbonisation plan by 31 March 2022 which will in time inform our own internal fleet strategy.</p> <p>All vehicles have now been added to the database with data fields to include disposal dates and reason have been added however, this is still being developed.</p>		
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 which would directly populate the boat registration database;- the re-registration process to be carried out on</p>	<b>Low</b>	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 investigate products currently available on the market which would be	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>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 the system can be addressed going forward.</p>			compatible with our system.		
WDC1920 - Boat Registration	<u>Payment for registration plates</u>	<b>Low</b>	01-Feb-20	<b>Partially complete / Delayed</b>	a) 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
Process - Recommendation 6	<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>			<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>	b) Complete	
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>a) <b>Medium</b></p> <p>b) <b>Low</b></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</p>	<p>a) Complete</p> <p>b) 31-Mar-22 (On hold due to COVID-19)</p>	2

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	b) Going forward the templates should be reviewed on a regular basis to ensure the data collection and analysis process remains up to date.			visitor response. We consider it low risk to delay the review of the templates by a year.  A revised date for implementation has been provided.		

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