



Internal Audit Follow-up Report

Agenda Item 11

National Park Authority Audit & Risk Committee Meeting Tuesday 8 March 2022

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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

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:

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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.

Summary of Outstanding Recommendations

5.2 Since the last report that was presented to the Audit and Risk Committee on 07 December 2021, management have been responsible for following up recommendations which are due to have been implemented. As at 24 February 2022, 11 of these recommendations remain outstanding, with a further 10 not yet due for implementation.

5.3 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 (WDC)	0	1	0	1
Financial Governance	0	1	0	1
Fleet Management	0	2	1	3
Health and Safety	0	2	0	2
Total	0	6	5	11

5.4 During the period from 22 November 2021 to 24 February 2022, there has been two recommendations implemented and **Appendix One** provides further details on the outstanding recommendations.

5.5 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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Recommendation for Committee

- 5.6 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 (WDC)	Financial Governance	Fleet Management	IT General Controls	Health and Safety	Planning Application Management	Total
Outstanding or not yet due as at 22 November 2021	1	3	1	1	1	6	3	0	0	16
Added to the Register during Period	0	0	0	0	0	0	0	5	2	7
Outstanding as at 24 February 2022	1	2	1	1	1	3	0	2	0	11
Not yet due as at 24 February 2022	0	1	0	0	0	3	2	2	2	10
Implemented in Period	0	0	0	0	0	0	1	1	0	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>On track</p> <p>Sustainable Travel and Access Manager and Board and Committee Manager to take this forward. Review of Terms of Reference and role descriptors have been conducted internally; meeting with Local Access Forum towards end of March to discuss proposals.</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.</p>	Low	31-Mar-20	<p>On track</p> <p>This is currently being tracked on a 'Theft, Misuse & Vandalism Log' which in time will be moved across</p>	31-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
	where a vehicle or equipment is stolen.			to, recorded and reported 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.		
LL&T2021B - Fleet Management /- Recommendation 2	Management should arrange for the process maps to be formally agreed and signed off as soon as possible. The documents should then be made available to all relevant staff and reviewed on a regular basis.	Low	30-Nov-21	The process maps will be reviewed and amended as required and then formally signed off. The processes will eventually also be linked to the digital Estates Database which is currently in implementation phase.	31-May-22 (30-Nov-21)	1
LL&T2021B - Fleet Management - Recommendation 3	Senior management should take the necessary action to address the issues noted within the observation to enhance the arrangements in place for the checking and monitoring of the fleet. This should include:	Medium	30-Nov-21	A tick-box has been added to the template, however this has not yet been implemented as the paper sign-out system has not yet been re-introduced due to COVID working rules.	31-May-22 (30-Nov-21)	1

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<ul style="list-style-type: none"> - establishing a full record of checks on the numbers held and transfers of vehicles; - identifying drivers' eligibility prior to allocation of a vehicle; - establishing arrangements for any vehicles allocated to specific employees in the event of their absence; - ensuring appropriate file protection for fleet records held; and - ensuring the accuracy of vehicle details held on the insurance database. 			<p>The database implementation is still in progress and new process maps are being worked through. The vehicle master sheet has been updated and the majority of this information has been transferred to the new Estates Database System. All vehicles have now been added to the database and data fields to include disposal dates and reason have been added - this is still being developed before fully operational to ensure all data has been accurately recorded and staff trained.</p>		
<p>LL&T2021B / Fleet Management / Recommendation 6</p>	<p>Senior management should ensure that a Fleet Management Strategy is developed and approved accordingly. The document should include timescales in relation to the transition to a full electric fleet. Progress against these timescales should be regularly monitored and reported.</p>	<p>Medium</p>	<p>31-Oct-21</p>	<p>On track</p> <p>Limited staff capacity has prevented significant progress, however we have commenced work with the Energy Savings Trust who are going to assess our current fleet</p>	<p>31-Mar-22</p>	<p>1</p>

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<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>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>		
<p>WDC1920 - Boat Registration Process - Recommendation 1</p>	<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 line, for example by owners confirming they continue to agree to the terms and conditions for use; and- all information to be stored</p>	<p>Low</p>	<p>01-Mar-20</p>	<p>Project has now been delayed until financial year, 2022/23 as budget now secured. Revised implementation date of January 2023 provided.</p> <p>In final stages of assessing developer specification with a view to award contract from early April.</p>	<p>31-Jan-23 (31-Jan-22) (31-Jan-21)</p>	<p>3</p>

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>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>					
<p>WDC1920 - Boat Registration Process - Recommendation 6</p>	<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</p>	<p>Low</p>	<p>01-Feb-20</p>	<p>Partially complete / Delayed</p> <p>a) Other priorities have delayed the implementation of recommendation. A</p>	<p>a) 30-Apr-22 (31-Jan-22) (31-Jan-21)</p> <p>b) Complete</p>	<p>3</p>

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	<p>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>revised implementation date has been provided for 30 April 2022.</p> <p>b) Reported as completed by management under previous follow up arrangements.</p>		
<p>WDC1920 - Camping Management Environmental Monitoring Framework- Recommendation 1</p>	<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) Complete</p> <p>b) 31-Mar-22 (On hold due to COVID-19)</p>	<p>2</p>

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
				A revised date for implementation has been provided.		
2122129LL&T - Health and Safety - Recommendation 1	<p>Management should ensure that a central list of First Aid completion dates is maintained for future reference, this should include any expiry dates of training.</p> <p>Consideration should be given as to whether the current introductory E-Learning health and safety training courses should be rolled out to all staff.</p> <p>Steps should also be taken to improve the acceptance of the Health and Safety Policy.</p> <p>Thereafter, management should develop arrangements to ensure that the completion levels for health and safety training, in particular the training considered mandatory, is monitored and reported regularly to senior management and the Health and Safety Committee.</p>	Medium	28-Feb-22	<p>All in date first aid training including expiry dates will be recorded on the new HR system by 18th February.</p> <p>When we issue policies, HR will now send a four-weekly report to all Operational Managers showing who has read the policies. The e-learning roll out is on the agenda for the next H&S Committee on the 22 February.</p> <p>Mandatory training will take place and will be recorded.</p>	31-Mar-22	1

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
2122129LL&T - Health and Safety - Recommendation 4	KPIs in relation to health and safety should be developed and performance against these reported to senior management and the Health and Safety Committee on a regular basis.	Medium	31-Jan-22	The H&S report previously submitted to the Executive prior to the pandemic will be re- introduced. This will also be shared with the H&S committee. The report will be produced on a quarterly basis. The first report will be produced for quarter 4 as the Board H&S report is due in March 2022.	30-Apr-22 (31-Jan-22)	1
LL&T2021C - Financial Governance - Recommendation 1	<p>Management should review the Budget and Financial Monitoring Policy to ensure it remains fit for purpose and reflects current practice/ legislation. The draft VAT Policy should also be finalised and both documents approved by the Policy and Review Group. Thereafter, the documents should be made available to staff through Park Central.</p> <p>The detailed VAT procedure should also be updated and made available to all relevant staff.</p>	Medium	31-Dec-21	<p>Year-end timetable considered and closed. Recruitment delays and turnover in Finance team have delayed the completion of the procedures. The VAT Policy and procedures are now scheduled to be completed after the completion of year end.</p> <p>Budget policy has been postponed to September 22, when we will have had more opportunity to consider the alignment of</p>	30-Sep-22 (31-Dec-21)	1

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	<p>Management should consider updating the year-end timetable to include the dates expected tasks are completed.</p>			<p>the process with the annual operating plan and will have a better understanding of Scottish Government's budget framework. Delivery of this has been hampered by Finance workload and capacity constraints during the current year, which will extend into the first quarter of 22/23.</p>		

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