Follow up of Previous Recommendations
Agenda Item 7

National Park Authority Audit & Risk Committee Meeting
7 June 2022

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

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.

Summary of Outstanding Recommendations

5.2 Since the last report that was presented to the Audit and Risk Committee on 08 March 2022, management have been responsible for following up recommendations which are due to have been implemented. As at 31 May 2022, 15 of these recommendations remain outstanding, with a further three 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	1	**1**
Control Risk Self-Assessment (WDC)	0	0	1	**1**
Financial Governance	0	1	0	**1**
Fleet Management	0	5	1	**6**
Planning Applications Management	0	0	1	**1**
Health and Safety	0	2	0	**2**
Business Continuity Planning	0	1	0	**1**
IT General Controls	0	1	0	**1**
Total	**0**	**10**	**5**	**15**

5.4 During the period from 24 February 2022 to 31 May 2022, there has been three recommendations implemented. Work is progressing to ensure full implementation is achieved for the remaining recommendations and revised timescales have been provided. Furthermore, management have advised that three outstanding recommendations have been superseded due to a review of the Byelaws. Appendix One provides further details on the outstanding recommendations including the superseded 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.

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	Business Continuity Planning	Planning Application Management	Total
Outstanding or not yet due as at 24 February 2022	1	3	1	1	1	6	2	4	0	2	**21**
Added to the Register during Period	0	0	0	0	0	0	0	0	3	0	**3**
Outstanding as at 31 May 2022	1	1	1	0	1	6	1	2	1	1	**15**
Not yet due as at 31 May 2022	0	0	0	0	0	0	0	1	2	0	**3**
Implemented in Period	**0**	**2 (superseded)**	**0**	**1 (superseded)**	**0**	**0**	**1**	**1**	**0**	**1**	6

Appendix Two – Outstanding Recommendations

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
WDC1819 - Access - Recommendation 3	Remit of Local Access Forum The National Park should consider enhancing documentation around the roles and remit of the Local Assess Forum to include, for example: • 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	Progress has been made, however, there remain challenges from the Local Access Forum. For example, in relation to the Terms of Reference, as re-drafted, which they feel is too long, overly legalistic, and imply that the forum is a sub-committee of the National Park Authority (and therefore subject to FOI). We have committed to producing a summary ToR, using more inclusive language, together with a generic role description for forum members. Additionally, the Local Access Forum has identified areas of representation required to function effectively, and over the next few months the role descriptor, along with the updated ToR, will	30-Nov-22 (31-May-22) (31-May-20) (31-Dec-19) (31-Oct-19)	5

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
				be circulated for comment before being approved later in the year. A revised implementation date has been provided.		
WDC1920 - Control Risk Self-Assessment - Recommendation 1	<u>Procedures for Reporting of Theft</u> 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**	31-Mar-20	We were advised that work is ongoing in regards to the procedures for reporting theft and to finalise the draft Security Policy. It is anticipated that this will be completed by 31 July 2022.	31-July-22 (31-Mar-22) (30-Sept-21) (31-Dec-20) (30-Sep-20)	5
LL&T2021B - Fleet Management - Recommendation 1	The Finance & Procurement Manager and Facilities Manager should seek clarity from the supplier in regard to the arrangements for damages/ repairs to vehicles throughout and at the end of the lease period. The planned actions to be taken when a vehicle is coming to the end of its three year lease period should also be confirmed.	**Medium**	31-Mar-22	We were advised that the development of a Fleet Management Strategy has delayed until a decarbonisation plan has been created (which was due by the end February 2022, this was procured externally). A draft scope for this has been worked	30-Nov-22	1

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	These processes should be documented and made available to relevant staff. Senior Management should ensure that all contract documentation in relation to leased vehicles is held electronically to ensure the documents are readily available.			up and is to be finalised. It is anticipated that this will be complete by the end of November 2022. ii) Draft process has been developed and due to be worked up into a new process for roll out to staff and integration into the new system. iii) Work is ongoing to implement the new digital Estates Database. Implementation was pushed back due to competing priorities however, work is still ongoing. Fleet data now uploaded onto live system.		
LL&T2021B - Fleet Management -	Management should arrange for the process maps to be formally agreed and signed off as soon as possible. The documents should then be made	**Low**	30-Nov-21	Work is ongoing to fully implement the recommendation. Processes are currently	30-Nov-22 (31-May-22)	2

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Recommendation 2	available to all relevant staff and reviewed on a regular basis.			being reviewed and a list of which processes are being reviewed has been compiled. This is a larger piece of work than first anticipated.		
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: - 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.	**Medium**	30-Nov-21	Work is ongoing to fully implement the recommendation. We were advised that the team have reverted to the manual signing process as per pre-Covid since March 2022 with the tick box verifying licence to drive. Processes are currently being reviewed and a list of which processes that are being reviewed has been compiled. This is a larger piece of work than first anticipated.	30-Nov-22 (31-May-22)	2

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
LL&T2021B - Fleet Management - Recommendation 4	The Facilities Manager should update the vehicle master spreadsheet to include the actual dates that MOTs and services are completed. The dates should be monitored regularly to ensure that required MOTs and services are arranged in a timely manner. The Facilities Manager, in conjunction with HR, should ensure that the introduction of a record of pre-use checks on vehicles is implemented as soon as is practically possible.	**Medium**	31-Mar-22	Work is ongoing to fully implement the recommendation.	30-Nov-22	1
LL&T2021B - Fleet Management - Recommendation 5	Senior management should take the necessary steps to ensure that the common repairs and service charges incurred by the Park Authority are accurate and consistent. An audit trail of the checks undertaken in relation to invoices should be maintained for future reference, this should include any queries raised and action taken.	**Medium**	31-Mar-22	Management has advised the requirements of this recommendation have been implemented, and Internal Audit will undertake a review once evidence has been provided.	30-Nov-22	1
LL&T2021B - Fleet	Senior management should ensure that a Fleet Management Strategy is	**Medium**	31-Oct-21	The Fleet Decarbonisation Report was received from	30-Nov-22 (31-Mar-22)	2

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Management - Recommendation 6	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. 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.			the Energy Savings Trust at the beginning of April. The contents of this report will be considered and feed into the development of the NPA Fleet Management Strategy.		
WDC1920 - Boat Registration Process - Recommendation 1	Boat Registration Database 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	**Low**	01-Mar-20	Project has now been delayed until financial year, 2022/23 as budget now secured. Revised implementation date of January 2023 provided. In final stages of assessing developer specification with a view to award contract from early April.	31-Jan-23 (31-Jan-22) (31-Jan-21)	3

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	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. b) Management should consider how issues with the speed of the system can be addressed going forward.					
WDC1920 - Boat Registration Process - Recommendation 6	Payment for registration plates a) Management should consider whether online payments for new registrations should be an option for boat owners and	**Low**	01-Feb-20	**SUPERSEDED** We have been advised by management that the decision was taken to delay the Boat Registration Database project to enable	a) 30-Apr-22 (31-Jan-22) (31-Jan-21) b) Complete	3

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	align the registration form and the website to show the same information. 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			any changes to the Loch Lomond (Navigation) Byelaw Reviews to be considered, ensuring that the Boat Registration Database is cognisant of all information needed to effectively support the implementation of the Byelaws (including financial management). Therefore, it is considered that the recommendation has now been superseded.		
WDC1920 - Boat Registration Process - Recommendation 7	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**	31-Mar-22	**SUPERSEDED** We were advised by management that the recommendation has now been superseded due to the Loch Lomond (Navigation) Byelaws, which are currently under review. This will be picked up as part of the implementation of the new Byelaws once Ministerial Approval has been achieved.		

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
WDC1920 - Camping Management Environmental Monitoring Framework- Recommendation 1	Indicator questions and interim conclusions 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. b) Going forward the templates should be reviewed on a regular basis to ensure the data collection and analysis process remains up to date.	a) **Medium** b) **Low**	a) 31-Mar-20 b) 31-Mar 21	a) Reported as completed by management under previous follow up arrangements. b) **SUPERSEDED** We were advised by management that this element of work has been superseded by the need to review the Environmental Monitoring Framework to ensure that we are collecting relevant information ahead of reviewing the Camping Management Byelaws.	a) Complete b) 31-Mar-22 (On hold due to COVID-19)	2
2122129LL&T - Health and Safety - Recommendation 3	Management should ensure that a planned programme of health and safety audits is devised encompassing all Park Authority locations. An audit trail of these reviews should be maintained, and any required actions identified, actioned and monitored to ensure implementation. The process to be followed when undertaking health and safety audits	**Medium**	31-Mar-22	Work is ongoing to fully implement the recommendation. Further evidence is required to demonstrate that the process has been shared with relevant staff.	30-Sep-22	1

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	should be documented and shared with all relevant staff.					
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	Work is ongoing to fully implement the recommendation. Although key health and safety activities have been identified, evidence is required to demonstrate that regular monitoring of the performance against these activities is taking place.	30-Sep-22 (30-Apr-22)	2
LL&T2021C - Financial Governance - Recommendation 1	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.	**Medium**	31-Dec-21	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. Budget policy has been postponed to September	30-Sep-22	1

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	The detailed VAT procedure should also be updated and made available to all relevant staff. Management should consider updating the year-end timetable to include the dates expected tasks are completed.			22, when we will have had more opportunity to consider the alignment of 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.		
2122125LL&T - Planning Applications Management - Recommendation 2	Management should review and approve the draft procedures as soon as possible. Thereafter these should be communicated to all relevant staff.	**Low**	31-Mar-22	Work is underway to finalise draft procedures. There is one remaining procedure to be finalised of eight and this will be completed by the end of June.	30-Jun-22	1
2122124 – Business Continuity Planning -	Senior Management should ensure that business continuity guidance is available to all staff.	**Medium**	30-Apr-22	We were advised that the there is a task scheduled to produce a Summary BCP which is to be written and made available on Park	31-Aug-22	1

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Recommendation 2	Consideration should be given to introducing BCP training, in particular for those officers who have specific BCP responsibilities.			Central. This is expected to be completed by August 2022.		
AGLAS2021B – IT General Controls – Recommendation 5	Management should ensure that the disaster recovery arrangements are reviewed to ensure they are not reliant on a single safe key. Thereafter testing of the disaster recovery plan should be undertaken on at least an annual basis.	**Medium**	31-Mar-22	Due to the migration to M365 and the planned implementation of Cloud DR, we plan to fully review and test our DR arrangements, with annual testing thereafter. Revised implementation date provided.	31-Mar-23	1