



# Follow up of Previous Recommendations

## Agenda Item 11

### National Park Authority Audit & Risk Committee Meeting Tuesday 6 September 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;

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- 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 June 2022, management have been responsible for following up recommendations which are due to have been implemented. As at 23 August 2022, 10 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	
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
IT General Controls	0	1	0	1
<b>Total</b>	<b>0</b>	<b>7</b>	<b>3</b>	<b>10</b>

- 5.4 During the period from 31 May 2022 to 23 August 2022, there has been five recommendations implemented. Work is progressing to ensure full implementation is achieved for the remaining recommendations and revised timescales have been provided. 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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**Executive Sponsor:** Pete Wightman, Director of Corporate Services

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**Appendix One - Progress since Previous Report**

	<b>Boat Registration Process (WDC)</b>	<b>Control Risk Self-Assessment (WDC)</b>	<b>Financial Governance</b>	<b>Fleet Management</b>	<b>IT General Controls</b>	<b>Health and Safety</b>	<b>Business Continuity Planning</b>	<b>Planning Application Management</b>	<b>GIS Application</b>	<b>Risk Management</b>	<b>Total</b>
Outstanding or not yet due as at 31 May 2022	1	1	1	6	1	3	3	1	0	0	17
Added to the Register during Period	0	0	0	0	0	0	0	0	3	5	8
Outstanding as at 23 August 2022	1	1	1	6	1	0	0	0	0	0	10
Not yet due as at 23 August 2022	0	0	0	0	0	0	2	0	3	5	10
<b>Implemented in Period</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>5</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
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	The policy is still in draft and it is anticipated that it will be finalised by end of year, rolling in some of the recommendations resulting from the Establishment Visits audit also.	31-Dec-22 (31-July-22) (31-Mar-22) (30-Sept-21) (31-Dec-20) (30-Sep-20)	6
LL&T2021B - Fleet Management - Recommendation 1	<p>The Finance &amp; 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.</p> <p>These processes should be documented and made available to relevant staff.</p> <p>Senior Management should ensure that all contract documentation in relation to leased vehicles is held</p>	<b>Medium</b>	31-Mar-22	<p>Decarbonisation Plan has been received and full scope for the Road Transport Fleet Strategy, with two accompanying policies, has been carried out. Due to the imminent departure of a key staff member, this has been moved back slightly to enable effective prioritisation.</p> <p>ii) Draft process has been developed and due to be</p>	30-Nov-22	1

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	electronically to ensure the documents are readily available.			worked up into a new process for roll out to staff and integration into the new system.  iii) Fleet data now uploaded onto live system.		
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.	<b>Low</b>	30-Nov-21	Work is ongoing to fully implement the recommendation. Processes are currently being reviewed and a list of which processes are being reviewed has been compiled. This is a larger piece of work than first anticipated.	31-Mar-23 (30-Nov-22) (31-May-22)	3
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;	<b>Medium</b>	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.	31-Mar-23 (30-Nov-22) (31-May-22)	3

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	<ul style="list-style-type: none"> <li>- identifying drivers' eligibility prior to allocation of a vehicle;</li> <li>- establishing arrangements for any vehicles allocated to specific employees in the event of their absence;</li> <li>- ensuring appropriate file protection for fleet records held; and</li> <li>- ensuring the accuracy of vehicle details held on the insurance database.</li> </ul>			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.		
LL&T2021B - Fleet Management - Recommendation 4	<p>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.</p> <p>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.</p>	<b>Medium</b>	31-Mar-22	Work is ongoing to fully implement the recommendation.	30-Nov-22	1
LL&T2021B - Fleet	Senior management should take the necessary steps to ensure that the	<b>Medium</b>	31-Mar-22	Management has advised the requirements of this	30-Nov-22	1

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Management - Recommendation 5	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.			recommendation have been implemented, and Internal Audit will undertake a review once evidence has been provided.		
LL&T2021B - Fleet Management - Recommendation 6	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.  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.	<b>Medium</b>	31-Oct-21	Decarbonisation Plan has been received and full scope for the Road Transport Fleet Strategy, with two accompanying policies, has been carried out. Due to the imminent departure of a key staff member, this has been moved back slightly to enable effective prioritisation.	31-Jan-23 (30-Nov-22) (31-Mar-22)	3
WDC1920 - Boat Registration Process - Recommendation 1	<u>Boat Registration Database</u>  a) Management should consider whether an automated system could be implemented	<b>Low</b>	01-Mar-20	Project has now been delayed until financial year, 2022/23 as budget now secured. Revised	31-Jan-23 (31-Jan-22) (31-Jan-21)	3

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	<p>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 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>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>		

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	b) Management should consider how issues with the speed of the system can be addressed going forward.					
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> <p>Management should consider updating the year-end timetable to include the dates expected tasks are completed.</p>	<b>Medium</b>	31-Dec-21	<p>VAT Policy and procedures - We are upgrading the Finance system and migrating the existing data during Q3 of 2022/23 which is likely to change the way that data for the VAT return is extracted. Propose to update the procedures and Policy following completion of systems upgrade. The detailed VAT procedure will be extended to 30/6/23 to allow full completion of VAT return after new system is implemented (i.e. completion of May 23 VAT return).</p> <p>Budget Policy - the Scottish Government's (SG) resource spending review did not give more detail on the longer term</p>	30-Jun-23 (30-Sep-22)	2

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				resource budget allocation and framework as anticipated. However, during the summer SG have implemented new budget monitoring reporting, which impacts our month end processes, timings and reporting. The new Finance system will also change the budget reporting for both Finance and users. Propose to extend the deadline to 31/3/23 when we will have completed the 2023/24 budget and have more clarity on functionality and reporting from Finance system, SG annual resource budget and SG budget monitoring.		
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.	<b>Medium</b>	31-Mar-22	Single safe key has been resolved. 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	31-Mar-23	1

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				testing thereafter. Revised implementation date provided.		

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