



Outstanding Actions Update

Agenda Item 9

National Park Authority Audit & Risk Committee Meeting 7 March 2023

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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

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- 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 6th December 2022, management have been responsible for following up recommendations which are due to have been implemented. As at 23rd February 2023, 12 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	
Boat Registration Process (WDC)	0	0	1	1
Financial Governance	0	1	0	1
Fleet Management	0	2	1	3
IT General Controls	0	1	0	1
Business Continuity Planning	1	0	0	1
GIS Application	1	0	1	2
Risk Management	0	2	0	2
Establishment Visits	0	1	0	1
Total	2	7	3	12

5.4 During the period from 22nd November 2022 to 23rd February 2023, there have been six 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 the 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

	Boat Registration Process (WDC)	Control Risk Self-Assessment (WDC)	Financial Governance	Fleet Management	IT General Controls	Business Continuity Planning	GIS Application	Risk Management	Reputation Management	Establishment Visits	Total
Outstanding or not yet due as at 22 November 2022	1	1	1	3	1	1	3	5	2	3	21
Added to the Register during Period	0	0	0	0	0	0	0	0	0	0	0
Outstanding as at 23 February 2023	1	0	1	3	1	1	2	2	0	1	12
Not yet due as at 23 February 2023	0	0	0	0	0	0	1	0	2	0	3
Implemented in Period	0	1	0	0	0	0	0	3	0	2	6

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Appendix Two – Outstanding Recommendations

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
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	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; - 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	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.	31-Mar-23 (30-Nov-22) (31-May-22)	3

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	- ensuring the accuracy of vehicle details held on the insurance database.					
LL&T2021B - Fleet Management – Recommendation 6	<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>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>	Medium	31-Oct-21	The Fleet Decarbonisation Report was received from 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.	31-Mar-23 (31-Jan-23) (30-Nov-22) (31-Mar-22)	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 which would directly populate the boat registration database;- the re-registration process to be carried out on</p>	Low	01-Mar-20	Project was delayed to align with the implementation phase of the Loch Lomond Byelaw review. Budget has now been secured and the procurement process for replacement Boat Registration Database will begin in March 2023 with development and testing being undertaken in Q1	01-Apr-24 (31-Jan-23) (31-Jan-22) (31-Jan-21)	4

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	<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>			and Q2 of financial year 23/24 with the system looking to go live in Q4.		
LL&T2021C - Financial Governance -	Management should review the Budget and Financial Monitoring Policy to ensure it remains fit for	Medium	31-Dec-21	VAT Policy and procedures - We are upgrading the Finance system and migrating the	30-Jun-23 (30-Sep-22)	2

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
<p>Recommendation 1</p>	<p>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>			<p>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 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</p>		

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				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.	Medium	31-Mar-22	Management have advised disaster recovery site has been tested and disaster recovery Plan will now be updated to reflect findings. Internal Audit will undertake a review once evidence has been provided.	31-Mar-23	1
2122128 - LL&TNP / GIS Application Audit / Recommendation 1	The GIS manager should review the user access arrangements in place and determine whether it is possible to utilise named accounts to improve the levels of accountability within the system.	High	31-Oct-22	Recommendation is partially implemented. Currently testing MFA with ARCGIS. MFA reduces the need for passwords to be changed more regularly, however these	30-Apr-23 (31-Dec-22)	2

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	<p>Furthermore password security arrangements should be strengthened to ensure that:</p> <ul style="list-style-type: none"> • users are required to change their password on a periodic basis; • the password rules in place are further enhanced, where the system allows (e.g. through the implementation of password complexity or 2FA / MFA). • a central list of accounts and passwords is not held. 			will still be changed at the end of the season.		
2122128 - LL&TNP / GIS Application Audit / Recommendation 2	<p>The GIS manager should review the current audit trail reporting parameters and assess the feasibility of updating these so that they include a more detailed transaction history. In doing so the manager should consider the risk of not capturing all updates alongside any limitations that may exist, e.g. storage capacity, monitoring resources etc. Thereafter logs should be suitably stored and archived as necessary.</p>	Low	30-Sep-22	<p>Management have advised that spot checks have been introduced. Suspicious activity reports have been set up and associated email alerts.</p> <p>Internal Audit will undertake a review once evidence has been provided.</p>	31-Mar-23	1
2122126LL&T / Risk Management / Recommendation 1	<p>Senior Management should ensure that the RMF is uploaded to Park Central and its location and requirement to read communicated to staff.</p>		30-Nov-22	The RMF is being utilised across Projects and other areas of the business.	30-Jun-23	1

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	<p>Thereafter, management should ensure that the requirements of the RMF is rolled out as soon as possible, this should include:</p> <ul style="list-style-type: none"> • Drafting a Risk Appetite Statement; and • Ensuring all relevant staff have completed the E-Learning risk management training course. <p>A timetable for the risk management workshops should be developed to ensure that these are completed as soon as possible. Arrangements should be developed to ensure that completion levels of risk management training are monitored and reported regularly to senior management.</p>			<p>Workshops have been delivered in certain areas of priority e.g. strategic plans, conic hill and byelaws.</p> <p>Risk Appetite Workshop with Board was completed in December - statement finalisation in place.</p> <p>Actions Outstanding:</p> <ul style="list-style-type: none"> - RMF on ParkCentral, - Risk Management Training for all relevant staff. 		
2122126LL&T / Risk Management / Recommendation 3	Management should ensure that appropriate reporting arrangements for Individual Project Risk Registers are introduced.	Medium	30-Nov-22	Process is currently under review.	31-May-23	1
2223119LL&T / Establishment Visits /	<p>Senior management should:</p> <ul style="list-style-type: none"> • Conduct a review of safes held in all establishments. 	Medium	31-Dec-22	Ranger Service Managers and Ranger Team Leaders are finalising a process for safe logs and lost property.	01-Apr-23	1

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Recommendation 2	<ul style="list-style-type: none"> • Establish the value of each safe held and ensure the officers responsible for the content of the safe are aware of the maximum value to be held within it. • Introduce the requirement that safe logs are completed and regularly updated for all safes held within the Loch Lomond & Trossachs National Park Authority. • Develop arrangements for lost property and ensure the retention period for such is included in the Records Retention Policy. <p>Senior management should consider whether contents insurance cover is required for all safes within each establishment, if deemed appropriate, a safe record should be put in place that reflects all safes held and the corresponding limits.</p>			This will be in place by the start of the summer season (1st April 2023).		
2122124LL&T / Business Continuity Planning / Recommendation 1	<p>Senior management should carry out service specific BIAs to inform BCP processes.</p> <p>RTOs and RPOs in the event of an ICT disaster should be agreed and documented.</p> <p>Thereafter, the Plan should be updated to ensure that it includes:</p>	High	31-Dec-22	The BCP lists where the hardcopies of the plan are, this includes copies in HQ and in the Stores. More generally, a document has been shared with all staff to show that we have a BCP, and what would happen in the event of an emergency.	30-Jun-23	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"> • Guidance on the process for escalating business continuity related issues. • The locations of the hardcopy Plan. • Details of the agreed RTOs and RPOs. • Any relevant information resulting from the completion of the BIAs. <p>The Plan should then be approved accordingly and made available to the relevant staff.</p>			<p>RTOs and RPOs will be going into the Backup and Recovery Policy - this is currently in draft and includes Service Owners and Data Owners in table at the back.</p>		

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