



Follow up of Previous Recommendations

Agenda Item 6

National Park Authority Audit & Risk Committee Meeting Tuesday 6th June 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;

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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 March 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 26 May 2023, 10 of these recommendations remain outstanding, with a further two 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	1	0	1
Business Continuity Planning	1	0	0	1
GIS Application	1	1	1	3
Risk Management	0	1	0	1
Establishment Visits	0	1	0	1
Reputation Management	0	1	0	1
Total	2	6	2	10

5.4 During the period from 23 February 2023 to 26 May 2023, there have been eleven 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)	Financial Governance	Fleet M'gmt	IT General Controls	Business Continuity Planning	GIS Application	Risk M'gmt	Reputation M'gmt	Establishment Visits	Cyber Resilience	Payroll Review	Total
Outstanding or not yet due as at 23 February 2023	1	1	3	1	1	3	2	2	1	0	0	15
Added to the Register during Period	0	0	0	0	0	0	0	0	0	5	3	8
Outstanding as at 26 May 2023	1	1	1	0	1	3	1	1	1	0	0	10
Not yet due as at 26 May 2023	0	0	0	0	0	0	0	0	0	1	1	2
Implemented in Period	0	0	2	1	0	0	1	1	0	4	2	11

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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 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-Sept-23 (31-Mar-23) (31-Jan-23) (30-Nov-22) (31-Mar-22)	5
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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<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.		
2122128 - LL&TNP / GIS Application Audit / Recommendation 1	<p>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.</p> <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). 	High	31-Oct-22	Management have given a full update and recommendation is partially implemented.	30-Jun-23 (30-Apr-23) (31-Dec-22)	3

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	<ul style="list-style-type: none"> a central list of accounts and passwords is not held. 					
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	Management have given a full update and recommendation is partially implemented.	30-Jun-23 (31-Mar-23)	2
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> <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. 	Medium	30-Nov-22	<p>The RMF is being utilised across Projects and other areas of the business.</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>	30-Jun-23	1

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	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.			<ul style="list-style-type: none"> - RMF on ParkCentral, - Risk Management Training for all relevant staff. 		
2223119LL&T / Establishment Visits / Recommendation 2	Senior management should review arrangements for safes.	Medium	31-Dec-22	Ranger Service Managers and Ranger Team Leaders are finalising the arrangements and this will be in place by the start of the summer season.	30-Sept-23 (01-Apr-23)	2
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> <ul style="list-style-type: none"> • Guidance on the process for escalating business continuity related issues. • The locations of the hardcopy Plan. 	High	31-Dec-22	<p>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.</p> <p>RTOs and RPOs will be going into the Backup and Recovery Policy - this is currently in draft and</p>	30-Jun-23	1

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	<ul style="list-style-type: none"> • 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>			includes Service Owners and Data Owners in table at the back.		
2122128 - LL&TNP / GIS Application Audit / Recommendation 3	Management should ensure that periodic backup testing is undertaken to routinely verify that data can be restored.	Medium	31-Mar-23	Backup testing has been added to the new draft Backup and DR Policy. Once the policy is approved a testing schedule will be implemented	30-Jun-23	1
2122127LL&T / Reputation Management / Recommendation 1	<p>Arrangements should be developed to ensure that any incidents that could lead to negative publicity for the Park Authority are reported to the Communications Team.</p> <p>Management should ensure that all key processes in relation to reputation management are documented. These should include, but not limited to, the processes noted in the observation.</p> <p>All documents should contain version control and be made available to all relevant staff.</p>	Medium	31-Mar-23	Delayed due to the departure of the Comms Team Manager.	30-Dec-23	1

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