



Outstanding Actions Update

Agenda Item 11

National Park Authority Audit & Risk Committee Meeting

Tuesday 5th September 2023

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.

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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 06 June 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 24 August 2023, seven of these recommendations remain outstanding, with a further ten 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	
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
Reputation Management	0	1	0	1
Total	2	4	1	7

5.4 During the period from 26 May 2023 to 24 August 2023, there have been two 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.

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 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

	Financial Governance	Fleet Management	Business Continuity Planning	GIS Application	Risk Management	Reputation Management	Establishment Visits	Cyber Resilience
Outstanding or not yet due as at 26 May 2023	1	1	1	3	1	1	1	1
Added to the Register during Period	0	0	0	0	0	0	0	0
Outstanding as at 24 August 2023	1	1	1	3	0	1	0	0
Not yet due as at 24 August 2023	0	0	0	0	0	0	0	1
Implemented in Period	0	0	0	0	1	0	1	0

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Appendix One - Progress since Previous Report – Continued

	Payroll Review	Carbon Management	Procurement Review	Total
Outstanding or not yet due as at 26 May 2023	1	0	0	11
Added to the Register during Period	0	3	5	8
Outstanding as at 24 August 2023	0	0	0	7
Not yet due as at 24 August 2023	1	3	5	10
Implemented in Period	0	0	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
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	Strategy in early draft stage. Funding for additional electric charging points secured through SG's Switched-on Fleet Funding which will enable progress towards increasing proportion of electric vehicles in the fleet. Strategy will be approved once final draft is agreed.	31-Dec-23 (31-Sep-23) (31-Mar-23) (31-Jan-23) (30-Nov-22) (31-Mar-22)	6
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	We currently have staffing and capacity challenges, progress will be made when this has been resolved.	31-Dec-24 (30-Jun-23) (30-Sep-22)	3

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<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>2122128 - LL&TNP / GIS Application Audit / Recommendation 1</p>	<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). • a central list of accounts and passwords is not held. 	<p>High</p>	<p>31-Oct-22</p>	<p>All ArcGIS PRO users now have 2FA enabled in AGOL. Regular users with edit privileges in AGOL now use 2FA. Remaining 10 users restricted to their own content and 12 users with view only access restricted to specific content still to have 2FA enabled.</p> <p>User change control has been introduced to record when users are added, updated, or removed on GIS and/or ePlanning systems.</p>	<p>29-Sep-23 (30-Jun-23) (30-Apr-23) (31-Dec-22)</p>	<p>4</p>

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
2122128 - LL&TNP / GIS Application Audit / Recommendation 2	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.	Low	30-Sep-22	Weekly activity reports are being generated in ArcGIS online. These are downloaded and stored in SharePoint once checked. Retention periods are being considered for these reports. Consideration is being given to whether similar reports should be generated and stored for Portal activity.	29-Sep-23 (30-Jun-23) (31-Mar-23)	3
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	The Backup and DR Policy is on the schedule of approval.	31-Oct-23 (30-Jun-23)	2
2122124LL&T / Business Continuity Planning / Recommendation 1	Senior management should carry out service specific BIAs to inform BCP processes. RTOs and RPOs in the event of an ICT disaster should be agreed and documented. Thereafter, the Plan should be updated to ensure that it includes:	High	31-Dec-22	The BCP lists where the hardcopies of the plan are. 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. The RTO's and RPO's have now been included in	31-Oct-23 (30-Jun-23)	2

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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>			the Backup and Data Retention Policy which is awaiting approval. A decision is still to be made regarding email archiving.		
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	Required actions are ongoing. A Strategic Communications Manager has now been recruited and in post.	30-Dec-23	1

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