



Outstanding Actions Update

Agenda Item 5

National Park Authority Audit & Risk Committee Meeting Tuesday 5th December 2023

Paper for information

1. Purpose.....	1
2. Recommendation(s).....	1
3. Contribution to National Park Partnership Plan and/or Our 5-year Plan.....	1
4. Internal Audit Plan.....	1
5. Internal Audit Follow Up Report	1

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

OFFICIAL

- 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 05 September 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 20 November 2023, six of these recommendations remain outstanding, with a further nine 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	0	2
Reputation Management	0	1	0	1
Total	2	4	0	6

5.4 During the period from 24 August 2023 to 20 November 2023, there have been three 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.

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.

Author: Duncan Black, Chief Internal Auditor, Audit Glasgow

OFFICIAL

OFFICIAL

Appendix One - Progress since Previous Report

	Financial Governance	Fleet Management	Business Continuity Planning	GIS Application	Reputation Management	Cyber Resilience	Payroll Review
Outstanding or not yet due as at 24 August 2023	1	1	1	3	1	1	1
Added to the Register during Period	0	0	0	0	0	0	0
Outstanding as at 20 November 2023	1	1	1	2	1	0	0
Not yet due as at 20 November 2023	0	0	0	0	0	1	0
Implemented in Period	0	0	0	1	0	0	1

OFFICIAL

Appendix One - Progress since Previous Report – Continued

	Carbon Management	Procurement Review	Total
Outstanding or not yet due as at 24 August 2023	3	6	18
Added to the Register during Period	0	0	0
Outstanding as at 20 November 2023	0	0	6
Not yet due as at 20 November 2023	3	5	9
Implemented in Period	0	1	3

OFFICIAL

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. Cross-team work has been identified as needed to establish our future requirements and more time is likely to be required for this. The main focus of the last 6 months has been on securing funding and developing plans to implement increased charging infrastructure on our sites to support us increasing the proportion of electric vehicles.	31-Mar-24 (31-Dec-23) (31-Sep-23) (31-Mar-23) (31-Jan-23) (30-Nov-22) (31-Mar-22)	7
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

OFFICIAL

OFFICIAL

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 align="center">High</p>	<p align="center">31-Oct-22</p>	<p>Remaining AGOL users will have MFA enabled by the end of November 2023. All generic AGOL logins will have passwords changed by end of December 2023.</p>	<p align="center">31-Dec-23 (29-Sep-23) (30-Jun-23) (30-Apr-23) (31-Dec-22)</p>	<p align="center">4</p>

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
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. • 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>	High	31-Dec-22	<p>The Executive Team has reviewed the BCP but requested changes, these are currently being actioned. The delay has been the result of a change in personnel in ICT management.</p> <p>The RTO's and RPO's have now been included in the Backup and Data Retention Policy which is awaiting approval. A decision is still to be made regarding email archiving.</p>	31-Dec-23 (31-Oct-23) (30-Jun-23)	3
2122128 - LL&TNP / GIS Application Audit / Recommendation 3	<p>Management should ensure that periodic backup testing is undertaken to routinely verify that data can be restored.</p>	Medium	31-Mar-23	<p>Backup and DR Policy approved by Exec in early September.</p> <p>Regular restore testing on backups to Druva and Commvault are sporadic but are being carried out. This will be made part of</p>	30-Nov-23 (31-Oct-23) (30-Jun-23)	3

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
				weekly and monthly checks in November.		
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	<p>Agreed processes are in place for the risks identified (ie. Trello board used for drafting and approving all social content) and training was given to team members with community management (social media) responsibilities on how to handle negative / offensive posts on social media. We do not have resource capacity to regularly search social media for references to Park Authority, but other media monitoring tools are in place including google alerts and daily monitoring of news feeds by team members. Wider evaluation processes are being reviewed in line with a new communications strategy for 2024/25.</p>	31-Dec-23	1

OFFICIAL