



Follow up of Previous Recommendations

Agenda Item 6

National Park Authority Audit & Risk Committee Meeting
Tuesday 5th March 2024

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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 5th December 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 19th February 2024, eight of these recommendations remain outstanding, with a further eight 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
GIS Application	0	1	0	1
Reputation Management	0	1	0	1
Carbon Management	0	2	1	3
Cyber Resilience	0	1	0	1
Total	0	7	1	8

- 5.4 During the period from 20th November 2023 to 19th February 2024, 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.

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	GIS Application	Reputation Management	Cyber Resilience	Carbon Management
Outstanding or not yet due as at 20 November 2023	1	1	1	2	1	1	3
Added to the Register during Period	0	0	0	0	0	0	0
Outstanding as at 19 February 2024	1	1	0	1	1	1	3
Not yet due as at 19 February 2024	0	0	0	0	0	0	0
Implemented in Period	0	0	1	1	0	0	0

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Appendix One - Progress since Previous Report – Continued

	Procurement Review	Workforce and Succession Planning	Total
Outstanding or not yet due as at 20 November 2023	5	0	15
Added to the Register during Period	0	3	3
Outstanding as at 19 February 2024	0	0	8
Not yet due as at 19 February 2024	5	3	8
Implemented in Period	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. 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-Mar-24 (31-Dec-24) (30-Jun-23) (30-Sep-22)	4

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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>					
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	<p>Backup and DR Policy approved by Exec in early September.</p> <p>Regular restore testing on backups are sporadic but are being carried out. This will be made part of monthly checks.</p>	31-Mar-24 (30-Nov-23) (31-Oct-23) (30-Jun-23)	4
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>	Medium	31-Mar-23	Communications Team trialling a new social media scheduling, monitoring and reporting tool, Sprout Social, which will allow for more in-depth analysis of the sentiment of engagement on social media channels. Subject to	30-Apr-24 (31-Dec-23)	2

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	All documents should contain version control and be made available to all relevant staff.			budget in 2024/25, this will be a permanent tool we put in place.		
2223118LL&T / Carbon Management / Recommendation 3	<p>Management should ensure that all back-up information for CCR figures is retained for all indicators being reported going forward.</p> <p>Management should consider introducing spot checks in relation to the invoice amounts recorded on the facilities log to ensure that the amounts input match the invoice.</p>	Medium	15-Dec-23	Back-up information for CCR figures is being retained on SharePoint. Spot checks have been planned and process being developed. Delay in full implementation caused by long-term absence of Estates Manager and departure of Climate Action Manager	30-Jun-24	1
2223118LL&T / Carbon Management / Recommendation 1	<p>Management should ensure that the facilities log is password protected and that the password is only shared with relevant staff.</p> <p>Management should explore the possibility of staff having individual log ins for all electronic systems used</p>	Low	31-Dec-23	The information is now being recorded in the Estates Civica Property Management (CPM) Database via the Helpdesk Function. This CPM Database is protected by individual log-in passwords	30-Jun-24	1

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>in carbon management calculations. If this is not possible, the passwords for the generic log ins should be changed and the new password only communicated to relevant staff. Regular reviews of the users of the systems should be undertaken to ensure that they remain appropriate.</p>			<p>with restricted access. Review of the users of the electronic systems used being explored but implementation delayed by long-term absence of Estates Manager.</p>		
<p>2223118LL&T / Carbon Management / Recommendation 2</p>	<p>Management should ensure that the CCR task list is updated to reflect the correct responsible officers.</p> <p>The task list should be reviewed and updated throughout the CCR compiling process to ensure that all tasks have been completed on time and that a sufficient audit trail is maintained for future reference.</p>	<p>Medium</p>	<p>15-Dec-23</p>	<p>The tasklist was reviewed, updated and used for the 22-23 report. Handover to new lead for the report and the non-Sharepoint location did continue to present issues with version control, and though updated following actions being undertaken the final status column was not completed prior to submission. Transferring documents to Sharepoint and implementing a version control ahead of</p>	<p>31-Jul-24</p>	<p>1</p>

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				the next report will improve this further.		
2223121 / Loch Lomond - Cyber Resilience / Recommendation 3	<p>LLTNPA management should develop an IT Risk Register, which includes the range of cyber-related risks that the organisation may encounter.</p> <p>Risks should be appropriately recorded and assessed, with suitable mitigations applied to reduce the likelihood and/or impact of the risk.</p> <p>Risks should be assigned to named owners and reported and escalated as necessary.</p>	Medium	31-Dec-23	LLTNPA will implement an IT Risk Register in line with the Risk Management Framework and escalation trigger points.	31-Mar-24	1

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