



Follow up of Previous Recommendations

Agenda Item 6

National Park Authority Audit & Risk Committee
Tuesday 4th June 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 March 2024, management have been responsible for following up recommendations which are due to have been implemented. As at 21st May 2024, 13 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
GIS Application	0	1	0	1
Reputation Management	0	1	0	1
Carbon Management	0	2	0	2
Cyber Resilience	0	1	0	1
Workforce and Succession Planning	0	1	0	1
Procurement Review	1	4	0	5
Total	1	12	0	13

5.4 During the period from 19th February 2024 to 21st May 2024, there has 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 progress since the previous report.

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 (in red).

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	GIS Application	Reputation Management	Cyber Resilience	Carbon Management
Outstanding or not yet due as at 19 February 2024	1	1	1	1	1	3
Added to the Register during Period	0	0	0	0	0	0
Outstanding as at 21 May 2024	1	1	1	1	1	2
Not yet due as at 21 May 2024	0	0	0	0	0	0
Implemented in Period	0	0	0	0	0	1

[Table continued on next page]

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Appendix One - Progress Since Previous Report – Continued

	Procurement Review	Workforce and Succession Planning	Estates Asset Management	Volunteering Arrangements	Total
Outstanding or not yet due as at 19 February 2024	5	3	0	0	16
Added to the Register during Period	0	0	4	4	8
Outstanding as at 21 May 2024	5	1	0	0	13
Not yet due as at 21 May 2024	0	2	3	4	9
Implemented in Period	0	0	1	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 not progressed past draft stage due to ongoing absence of key Estates staff.	<p>30-Sep-24 (31-Mar-24) (31-Dec-23) (31-Sep-23) (31-Mar-23) (31-Jan-23) (30-Nov-22) (31-Mar-22)</p>	8
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.	Medium	31-Dec-21	Finance team is currently at full complement, although capacity challenges are ongoing from increased BAU activity.	<p>31-Dec-24 (30-Jun-23) (30-Sep-22)</p>	3

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>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>2122128 - LL&TNP / GIS Application Audit / Recommendation 3</p>	<p>Management should ensure that periodic backup testing is undertaken to routinely verify that data can be restored.</p>	<p>Medium</p>	<p>31-Mar-23</p>	<p>Restore testing to happen as yet. In the process of passing cloud backup to another member of the IT team. Testing will become their responsibility.</p>	<p>30-Jun-24 (31-Mar-24) (30-Nov-23) (31-Oct-23) (30-Jun-23)</p>	<p>5</p>
<p>2122127LL&T / Reputation Management / Recommendation 1</p>	<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. Management should ensure that all key processes in relation to reputation management are documented. These should include,</p>	<p>Medium</p>	<p>31-Mar-23</p>	<p>Sprout Social has been confirmed as a permanent tool for monitoring and reporting on social media.</p> <p>The procedures will now be drafted and agreed.</p>	<p>31-Aug-24 (30-Apr-24) (31-Dec-23)</p>	<p>3</p>

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>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>					
<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>Working towards 31-Jul-24. Progress has been made on documents being transferred to SharePoint.</p>	<p>31-Jul-24</p>	<p>1</p>
<p>2223118LL&T / Carbon Management / Recommendation 3</p>	<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</p>	<p>Medium</p>	<p>15-Dec-23</p>	<p>Continue to work towards 30-Jun-24 as target for completion – staffing/ capacity challenges remain ongoing.</p>	<p>30-Jun-24</p>	<p>1</p>

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	facilities log to ensure that the amounts input match the invoice.					
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	<p>IT risk register now drafted however it has still to be fully populated.</p> <p>IT risk register will follow the LLTNPA Risk Management Framework.</p>	31-Aug-24 (31-Mar-24)	2
2324114LL&T / Workforce and Succession Planning / Recommendation 2	<p>Management should ensure that:</p> <ul style="list-style-type: none"> The Delivery Plan is updated to include a timetable detailing the planned implementation date and responsible officer for all actions noted within the workforce strategy. Once the Delivery Plan is finalised, the progress of the plan is regularly monitored and 	Medium	31-Mar-24	Document control added to the People Strategy 2022-25. The Delivery Plan is on hold and subject to review to ensure that it aligns with the new Corporate Plan. Dates to	31-Dec-24	1

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Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	reported to the Executive Team and/or the Board. <ul style="list-style-type: none">• A version control detailing the approval/review arrangements is added to the workforce strategy.			be confirmed once the plan is concluded.		

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