



Follow up of Previous Recommendations

Agenda Item 11

National Park Authority Audit & Risk Committee Meeting
Tuesday 3rd September 2024

Paper for information

Contents

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:

OFFICIAL

- 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 4th June 2024, management have been responsible for following up recommendations which are due to have been implemented. As at 19th August 2024, 13 of these recommendations remain outstanding, with a further 13 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 21st May 2024 to 19th August 2024, there has been one recommendation 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).

OFFICIAL

OFFICIAL

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	GIS Application	Reputation Management	Cyber Resilience	Carbon Management
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
Added to the Register during Period	0	0	0	0	0	0
Outstanding as at 19 August 2024	1	1	1	1	1	2
Not yet due as at 19 August 2024	0	0	0	0	0	0
Implemented in Period	0	0	0	0	0	0

[Table continued on next page]

OFFICIAL

OFFICIAL

Appendix One - Progress Since Previous Report – Continued

	Procurement Review	Workforce and Succession Planning	Estates Asset Management	Volunteering Arrangements	Cyber Incident Response Planning	Total
Outstanding as at 21 May 2024	5	1	0	0	0	13
Not yet due as at 21 May 2024	0	2	3	4	0	9
Added to the Register during Period	0	0	0	0	5	5
Outstanding as at 19 August 2024	5	1	0	0	0	13
Not yet due as at 19 August 2024	0	2	3	3	5	13
Implemented in Period	0	0	0	1	0	1

OFFICIAL

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 remains in draft stage. Staffing challenges continue, although key staff have returned, and progress is anticipated.	<p>31-Oct-24 (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>	9
LL&T2021C - Financial Governance - Recommendation 1	<p>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</p>	Medium	31-Dec-21	Capacity challenges are ongoing from increased BAU activity.	<p>31-Dec-24 (30-Jun-23) (30-Sep-22)</p>	3

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>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>Data from Druva backups will be tested regularly. Virtual Machine server environment is restore tested to DR site twice a year. GIS data is difficult to do due to current infrastructure/environment restraints.</p>	<p>31-Oct-24 (30-Jun-24) (31-Mar-24) (30-Nov-23) (31-Oct-23) (30-Jun-23)</p>	<p>6</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</p>	<p>Medium</p>	<p>31-Mar-23</p>	<p>Procedures have not been drafted due to diversion of communications staff resource to website development and major planning application communications plan.</p>	<p>30-Nov-24 (31-Aug-24) (30-Apr-24) (31-Dec-23)</p>	<p>4</p>

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<p>reputation management are documented. These should include, but not limited to, the processes noted in the observation. 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>New Climate Delivery Manager now in place, addressing previous issues around staffing/capacity. They will oversee the process for 2023-24 and will record tasks, officers responsible for final sign off and completion dates.</p>	<p>31-Oct-24 (31-Jul-24)</p>	<p>2</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>Travel and subsistence process (which forms the source data for the two indicators of note) has been reviewed and roles and responsibilities of relevant staff reaffirmed. Reports being retained and improvements being</p>	<p>31-Oct-24 (30-Jun-24)</p>	<p>2</p>

OFFICIAL

OFFICIAL

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.			made to the process to simplify data collection and collation (thus increasing accuracy and reducing staff time needed). Timescale to completion revised due to staff capacity.		
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	Risk Register in process of being updated.	30-Sept-24 (31-Aug-24) (31-Mar-24)	3
2324114LL&T / Workforce and Succession	<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 	Medium	31-Mar-24	The Delivery Plan is on hold and subject to review	31-Dec-24	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Planning / Recommendation 2	<p>and responsible officer for all actions noted within the workforce strategy.</p> <ul style="list-style-type: none"> Once the Delivery Plan is finalised, the progress of the plan is regularly monitored and reported to the Executive Team and/or the Board. A version control detailing the approval/review arrangements is added to the workforce strategy. 			to ensure that it aligns with the new Corporate Plan.		

OFFICIAL