



Internal Audit - Audit Plan 2025/26

Agenda Item 9

National Park Authority Audit & Risk Committee Meeting

Tuesday 4th March 2025

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1. Purpose

- 1.1 The purpose of this paper is to provide details of the Internal Audit plan for 2025/26 and the outputs which the Committee and management can expect from Internal Audit in 2025/26.

2. Recommendation(s)

- 2.1 Committee is asked to approve the Internal Audit plan for 2025/26.

3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

- 3.1 The Scottish Public Finance Manual (SPFM) explains that:
'Internal audit should provide an independent, objective assurance and consulting service designed to add value and improve an organisation's operations. It should provide an appraisal of an organisation's governance, risk management and internal control system and take the action needed to provide Accountable Officers with a continuing assurance that the organisation's risk management, control and governance arrangements are adequate and effective'

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- 3.2 The annual internal audit plan should have relevance to the key risks to the organisation and the strategic objectives of the organisation including as set out in Our 5-Year (Corporate) Plan.

4. Background

- 4.1 Internal Audit is an assurance function that primarily provides an independent and objective opinion on the control environment within the Loch Lomond & Trossachs National Park Authority ('the Authority'). The annual audit plan is designed to assist the Chief Internal Auditor in formulating that opinion.
- 4.2 In developing the annual audit plan, we:
- Consolidated our understanding of the Authority through discussions with senior officers, attendance at meetings and a review of key strategic documentation;
 - Consulted risk registers to understand the nature of inherent risks facing the Authority; and
 - Reviewed the outputs from previous internal and external reviews at the Authority.
- 4.3 Changes in organisational structures, system developments, changes in working practices and legislative requirements create a constantly changing control environment. Taking these factors into account, the highest risk areas are brought forward in the annual audit plan. Risk is assessed by considering various factors; these include the potential financial impact if controls fail; any changes or new processes/systems that have been implemented and the assessment of senior officers and auditors regarding the effectiveness of controls in key areas. These risk scores are weighted and the highest composite scoring areas are prioritised in the audit plan.
- 4.4 Internal Audit work going forward will be undertaken in accordance with the Global Internal Audit Standards (GIAS) for the UK Public Sector. These new standards come into effect from 1 April 2025 and have been adopted by the Relevant Internal Audit Standard Setters (RIASS). The RIASS includes, among others, HM Treasury, the Scottish Government and the Chartered Institute of Public Finance and Accountancy (CIPFA).
- 4.5 The Internal Audit function is delivered by Audit Glasgow (Glasgow City Council), led by Duncan Black, Head of Audit and Inspection at Glasgow City Council. The day to day management of the audit plan is undertaken by Nicole Keeney, Senior Audit Manager at Glasgow City Council.

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The Internal Audit team at Glasgow holds the British Standard ISO9001:2015 Quality Management Standard. This Standard has been held for over 20 years and an annual assessment of compliance with the Standard is undertaken by independent British Standard reviewers. The last review undertaken by British Standard reviewers was in February 2025 and confirmed that the Internal Audit team continues to have processes and procedures in place that demonstrate compliance with the requirements of the Standard.

- 4.6 The new GIAS includes 15 principles that Internal Audit functions must follow and cover a range of areas including ethics and professionalism, governance of the Internal Audit function, management of the Internal Audit function and performing Internal Audit services. The Public Sector Internal Audit Standards (PSIAS) previously introduced a requirement for an external assessment of an organisation's Internal Audit function, which must be conducted at least once every five years by a qualified, independent reviewer from outside the organisation. This requirement continues under the new GIAS in the UK Public Sector. The latest external assessment was undertaken in 2021 and confirmed that Internal Audit conforms to the requirements of the PSIAS. The next assessment under the GIAS in the UK Public Sector is due by May 2026.

5. Summary of the areas for Internal Audit 2025/26

- 5.1 The following areas are included within the proposed Internal Audit Plan for 2025/26:

- Financial Sustainability
- Planning Authority
- IT Governance
- Stakeholder Management
- Information Management/Information Security

6. Internal Audit Outputs 2025/26

- 6.1 The main output from Internal Audit in 2025/26 will be the Chief Internal Auditor's annual report. This is then used to inform the Loch Lomond & the Trossachs National Park Authority Governance Statement, which is incorporated into the annual accounts. This provides assurance to the Board, the Audit and Risk Committee, and senior management on matters of governance and internal control within the Authority.

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- 6.2 The annual report will be based principally on the work undertaken by Internal Audit during the year to complete the audit plan.
- 6.3 The key areas we will cover in 2025/26, and on which we will provide assurance, are shown in **Appendix 1**, together with the main control risks associated with these areas.
- 6.4 The Audit Coverage, which details all the key areas we have covered to date and currently plan on covering over the next few years, is included at **Appendix 2**.

7. Resources

- 7.1 In 2025/26, 35 days are available to carry out assurance audit work, which is broadly in line with previous years.
- 7.2 We have identified a dedicated team to deliver the internal audit plan the Authority, however we are able to draw upon additional audit and specialist resources as required.

8. Appendices

Appendix 1 - Detailed Internal Audit Plan 2025/26

Appendix 2 - Audit Coverage

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Executive Sponsor: Jane Kemp, Head of Governance and Performance

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Internal Audit Plan 2025/26

Assurance Area	Planned Internal Audit Activity	Days	Proposed Timing	Anticipated ARC Timing	Link to Risks
Compliance	Information Management/Information Security To provide assurance that there are adequate arrangements in place to manage and secure the information that the National Park Authority holds. This will include the arrangements for managing the risks associated with the use of Artificial Intelligence.	6	Q1	September 2025	n/a
	Planning Authority To provide assurance on the delivery and performance of the statutory function as a Planning Authority.	5	Q1/2	December 2025	Major Planning Applications Staff redeployment caused by submission of a number of major planning applications and subsequent appeal processes resulting in impact on operational resources and potential reputational risk when processing, monitoring and enforcing contentious applications that are the subject of real time external debate and speculation.

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Assurance Area	Planned Internal Audit Activity	Days	Proposed Timing	Anticipated ARC Timing	Link to Risks
ICT	IT Governance Recent ICT assurance has focussed on cyber security. This review would include in-depth work in relation to IT governance to provide assurance that the National Park Authority arrangements are in line with industry and government good practice.	6	Q3	March 2026	n/a
Finance	Financial Sustainability To gain assurance that there are robust financial governance arrangements within the National Park Authority to support delivery of both the Corporate and National Park Partnership Plans. This includes how the National Park Authority identifies and manages strategic and operational financial risks, and how it ensures that the financial monitoring information used to make decisions accurately reflects the current financial status.	6	Q4	June 2026	Medium-term Budget Significant reduction in GIA from Scottish Government, a reduction of key additional funding sources (NRF, RTIF) and ongoing discussions around public sector reform and increased volume of unscheduled and short-notice information requests caused by budgetary constraints for Scottish Government resulting in inability to deliver priorities, including government aspirations, affecting other partners.
Governance	Stakeholder Management To provide assurance on the National Park Authority's engagement with its stakeholders, including local citizens and	6	Q2/3	March 2026	External engagement Diversion of resources caused by significant and/or sustained media and public interest (including around the NPPP and role of National Parks)

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Assurance Area	Planned Internal Audit Activity	Days	Proposed Timing	Anticipated ARC Timing	Link to Risks
	businesses, young people, visitors, Government, and other public and third sector bodies. This will consider how the Authority identifies its key stakeholders, strategies for effective engagement and communication.				resulting in negative impact on AOP delivery and organisation resilience.
Follow up	Audit the progress against Internal Audit recommendations, undertaking additional testing as required. Summary progress updates will be reported to the ARC.	3	Continuous process	Each ARC	n/a
Head of Audit's Annual Opinion			April 2026	June 2026	n/a
Planning, attendance at meeting, contract management		3	Throughout year	n/a	n/a
TOTAL DAYS		35			

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Appendix 2

Audit Coverage – Loch Lomond & the Trossachs National Park Authority

Assurance Area	Audit Area	2020/2021	2021/2022	2022/23	2023/24	2024/25	2025/26
Governance	Assurance Mapping	(4)					
	Reputation Management		(4)				
	Business Continuity		(5)				
	Board Effectiveness					(5)	
	Use Of Consultants				(5)		
	Stakeholder Management						(6)
Compliance	Risk Management		(4)				
	Fleet Management	(8)					
	Health and Safety		(7)				
	Carbon management			(6)			
	Planning		(7)				
	Unannounced spot check visit			(3)		(3)	
	Volunteering Team				(5)		
	Asset Management				(6)		
	Compliance with mandatory training, qualifications and memberships					(6)	
	Planning Authority						(5)
	Information Management/Information Security						(6)
Projects	Programme Management					(8)	
Financial Governance	Financial Governance	(5)					
	Peatland Grant Scheme					(6)	
	Financial Sustainability						(6)
Human Resources	Payroll			(6)			
	Workforce/Succession Planning				(6)		
Procurement	Procurement			(7)			

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Assurance Area	Audit Area	2020/2021	2021/2022	2022/23	2023/24	2024/25	2025/26
ICT	IT Governance	(5)					
	Application Review		(6)				
	Cyber resilience			(6)	(6)		
	IT Governance						(6)
Follow up		(4)	(3)	(3)	(3)	(3)	(3)
	Planning, attendance at meeting, contract management	(5)	(3)	(3)	(3)	(3)	(3)
TOTAL DAYS		31	39	34	34	34	35

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