



Follow up of Previous Recommendations

Agenda Item 6

National Park Authority Audit & Risk Committee Meeting

Tuesday 4th March 2025

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	2

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.

OFFICIAL

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
- 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 03 December 2024 management have been responsible for following up recommendations which are due to have been implemented. As at 17 February 2025, 15 of these recommendations remain outstanding, with a further 7 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	
Fleet Management	0	1	0	1
GIS Application	0	1	0	1
Workforce and Succession Planning	0	3	0	3
Procurement Review	0	2	0	2
Establishment Visit	0	0	2	2
Estates Asset Management	1	1	0	2
Compliance with Mandatory Qualifications, Training and Memberships	1	0	0	1
Cyber Incident Response Planning	1	1	1	3
Total	3	9	3	15

5.4 During the period from 21 November 2024 to 17 February 2025, there has been 16 recommendations implemented.

OFFICIAL

OFFICIAL

Work is progressing to ensure full implementation is achieved for the remaining recommendations and revised timescales have been provided. It should be noted that management have also been progressing recommendations that are not yet due, for example two recommendations from the Use of Consultants review have been signed off as implemented in advance of the planned implementation dates. **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.

Author: Duncan Black, Chief Internal Auditor, Audit Glasgow

OFFICIAL

OFFICIAL

Appendix One - Progress Since Previous Report

	Financial Governance	Fleet Management	GIS Application	Cyber Resilience	Carbon Management	Procurement Review	Workforce and Succession Planning
Outstanding as at 21 November 2024	1	1	1	1	2	5	3
Not yet due as at 21 November 2024	0	0	0	0	0	0	0
Added to the Register during Period	0	0	0	0	0	0	0
Outstanding as at 17 February 2025	0	1	1	0	0	2	3
Not yet due as at 17 February 2025	0	0	0	0	0	0	0
Implemented in Period	1	0	0	1	2	3	0

[Table continued on next page]

OFFICIAL

OFFICIAL

Appendix One - Progress Since Previous Report – Continued

	Estates Asset Management	Volunteering Arrangements	Cyber Incident Response Planning	Establishment Visit	Use of Consultants	Compliance with Mandatory Qualifications, Training and Memberships	Total
Outstanding as at 21 November 2024	0	1	0	1	0	0	16
Not yet due as at 21 November 2024	3	2	5	3	4	0	17
Added to the Register during Period	0	0	0	0	0	5	5
Outstanding as at 17 February 2025	2	0	3	2	0	1	15
Not yet due as at 17 February 2025	0	2	1	0	2	2	7
Implemented in Period	1	1	1	2	2	2	16

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	Work on the Road Transport Fleet Strategy is on track, with a revised timeline due to reduced return to work hours for key operational delivery manager. Executive sign off is scheduled for May/June, with evidence of communication and roll-out to follow.	31-Jul-25 (31-Mar-25) (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)	11
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>Druva data backups are tested regularly. Virtual Machine server environment is restore tested to DR Site.</p> <p>Migration of e-planning service may impact this recommendation and therefore we will keep this under review.</p>	30-Jun-25 (31-Oct-24) (30-Jun-24) (31-Mar-24) (30-Nov-23) (31-Oct-23) (30-Jun-23)	7

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
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 reported to the Executive Team and/or the Board. • A version control detailing the approval/review arrangements is added to the workforce strategy. 	Medium	31-Mar-24	This is on hold and is subject to review to ensure that it aligns with the new Corporate Plan. In addition to this, we are currently recruiting for a new HR Manager who has a pivotal role to play in taking this forward.	01-Dec-25 (31-Dec-24)	2
2324114LL&T / Workforce and Succession Planning / Recommendation 3	<p>Management should ensure that:</p> <ul style="list-style-type: none"> • The optimal staffing numbers for each area is confirmed to ensure that these can be considered when making workforce decisions. • An analysis is undertaken of how changes in the way that services are provided and how demographic of service users will impact the number and type of staff employed within the Park Authority. 	Medium	30-Sep-24	This is on hold and is subject to review to ensure that it aligns with the new Corporate Plan. In addition to this, we are currently recruiting for a new HR Manager who has a pivotal role to play in taking this forward.	01-Dec-25	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	<ul style="list-style-type: none"> Any risks identified as a result of the analysis should be considered for inclusion in the Corporate Risk Register. 					
2324114LL&T / Workforce and Succession Planning / Recommendation 1	<p>Management should develop and agree a succession plan which will identify all leadership and business critical positions within the Park Authority and a process and strategy to replace these roles when they become temporarily or permanently vacant.</p> <p>Once finalised, the document should:</p> <ul style="list-style-type: none"> Be approved at an appropriate level. Include a version control confirming the approval and review process. Be rolled out across the organisation. Have a corresponding action plan to facilitate the implementation of the strategy objectives. 	Medium	30-Sept-24	The Delivery Plan is on hold and subject to review to ensure that it aligns with the new Corporate Plan. In addition to this we are currently recruiting for a new HR Manager who has a pivotal role to play in taking this forward.	01-Dec-25	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
2223122LL&T / Procurement Review / Recommendation 1	Recommendation relates to reviewing the Joint Procurement Policy and Strategy <i>(Detail of recommendation has been removed as original audit report was not reported publicly).</i>	Medium	31-Mar-24	Following on from the finalisation of the new Finance Policy, work to create a new suite of procurement documentation including the policy and strategy is in progress with a due date for roll out by end of June 2025.	30-Jun-25 (31-Mar-25) (30-Nov-24)	3
2223122LL&T / Procurement Review / Recommendation 2	Recommendation relates to training. <i>(Detail of recommendation has been removed as original audit report was not reported publicly).</i>	Medium	31-Mar-24	Procurement training was completed for all managers by end of March 2024. However specific training on bid evaluations is still outstanding. This training is planned to align with the new suite of procurement documentation and guidance.	30-Jun-25 (31-Mar-25) (30-Nov-24)	3
2324113LL&T / Estates Asset Management /	The Asset Management Team should add all condition survey scores to the CPM system as soon as possible. Once fully updated, management	High	31-Dec-24	CPM is currently being replaced by Arcspeed which is not due to go live for Estates until April 2025	30-Jun-25	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Recommendation 2	<p>should develop a process for monitoring and reporting the condition of all assets to ensure that they are being undertaken as expected.</p> <p>Management should consider introducing formal suitability surveys. A record of these should be maintained and reviewed regularly.</p> <p>Management should agree a formal process for identifying assets that require an accessibility audit and recording this on CPM. A standard template should be developed for the accessibility audits, and thereafter all audits should be completed using the new template.</p> <p>Although some accessibility audits have been carried out, these have not been undertaken for all buildings and the template used to undertake the audits is not consistent. This means that all issues in relation to accessing buildings may not have been identified.</p>			<p>- Any audit actions relating to CPM will in some way be impacted by this change, most likely in terms of timescale or processing.</p>		

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
2324113LL&T / Estates Asset Management / Recommendation 1	<p>Senior management should:</p> <ul style="list-style-type: none"> • Confirm the review schedule for the Strategy to ensure that it remains fit for purpose. • Ensure that the performance information reported to senior management and the Board includes updates on the implementation of the Strategy objectives. • Develop Asset Management Plans that detail the required short/medium term actions to assist in the implementation of the Strategy objectives. This should include timescales, officers responsible and budget assumptions. 	Medium	31-Dec-24	A consultant is being brought in to help develop the PPM and Site Management plans by 31st March 2025. Strategic Estates Manager is in the process of finalising the Estates Asset Management Policy and a Site Management Plan Template and has asked for team comments by 14th Feb.	31-Mar-25	1
2425038LL&T / Establishment Visit / Recommendation 2	<p>Management should ensure that the toilet income is reconciled by the Visitor Centre staff before being passed to Headquarters for banking. A record of this should be held for future reference.</p>	Low	30-Nov-24	Work ongoing to ensure reconciliation.	30-Jun-25	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
2425038LL&T / Establishment Visit / Recommendation 3	Management should review user access rights on a regular basis to ensure that these remain up to date.	Low	31-Dec-24	<p>Review of user access for Ranger Service Tablets in 2024/25 completed and to be undertaken on an annual basis at the end of the visitor management season.</p> <p>Will review process as part of Ranger Seasonal Onboarding with Seasonal Ranger Management to ensure Accounts used to access tablets are reviewed and disabled at the end of season. Passwords changed for Patrol (tablet accounts) before start of 25/26 season.</p>	31-Mar-25	1
2425113LL&T / Compliance with Mandatory Qualifications, Training and Memberships /	Management should ensure that all staff have the required qualifications and professional memberships to undertake their role. Evidence of these should be retained for future reference and any expiry dates	High	31-Dec-24	The only outstanding element of this recommendation is the recording of expiry dates for professional qualifications. The	28-Feb-25	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
Recommendation 3	monitored to ensure that the qualification/membership remains valid.			intention was to pick this up with Recommendation 1, however, we have decided that we will deal with this separately and enter professional membership and expiry dates on PeopleHR. This is in progress.		
2324064 / Loch Lomond - Cyber Incident Response Planning / Recommendation 5	Management should review and update the CIRP for the issues identified in the observation.	Low	30-Nov-24	Contact details have been updated. References are currently being reviewed and updated.	31-Mar-25	1
2324064 / Loch Lomond - Cyber Incident Response Planning / Recommendation 3	Management should review the current training requirements and assess the feasibility of providing it to the core CIRT members. If the current training requirements are not viable, then appropriate alternative training should be identified and rolled out to technical	Medium	31-Jan-25	IS Manager engaging in Incident Response Training this year. Appropriate training to be sourced for rest of Core CIRT IS Staff.	31-Mar-25	1

OFFICIAL

OFFICIAL

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
	and non-technical members of the CIRT.					
2324064 / Loch Lomond - Cyber Incident Response Planning / Recommendation 2	Management should review the testing arrangements within the CIRP and develop and implement a plan for ensuring that regular testing of the playbooks and CIRP are carried out.	High	31-Jan-25	Annual Penetration testing carried out as part of Cyber Essentials Plus. 6 monthly internal testing scheduled for May 2025 and November 2025.	31-Mar-25	1

OFFICIAL