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Loch Lomond and the Trossachs National Park Authority
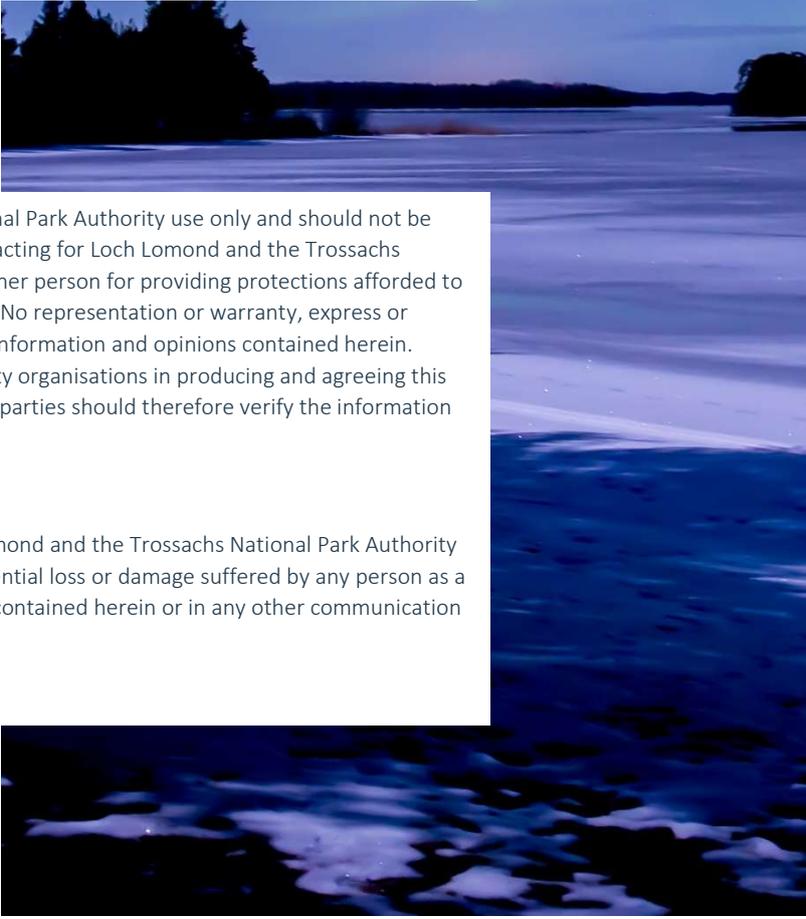## Internal Audit Report

Management Action Follow Up – Q1 2025/26

August 2025

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Introduction and background

Introduction

As part of the internal audit programme we complete a follow up review every quarter to provide the Audit and Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. This report summarises the progress made by management in implementing agreed management actions.

Scope

On a quarterly basis we review all open management actions and liaise with Loch Lomond and the Trossachs National Park Authority staff to obtain an update on their implementation progress. For recommendations graded priority 3 or above, we request evidence to validate completion of any actions marked for closure by management.

Action for Audit and Risk Committee

The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management and the removal of those actions requested by management (these are detailed at Appendix 2).

Summary of progress

The table below shows the movement in the LLTNPA audit actions tracker in the period to August 2025:

	Number of Actions
Open actions brought forward	21
Actions added to tracker	5
Total actions to follow-up	**26**
Actions closed by Audit Glasgow (June 2025)	6
Actions closed	8
Actions superseded	3
Partially Complete actions requested for removal	1
Open actions carried forward	**8**

Status of Actions as at August 2025

- Complete
- Partially Complete
- Not Yet Due
- Superceded

We have confirmed that 14 actions (54%) were completed in the period to August 2025. Three actions (12%) were not yet due at the time of our validation work and six actions (23%) have been assessed as partially complete.

One partially complete action related to the CIS Application Audit has been requested for removal by management due to being unable to fully implement the action. In addition, a further three actions related to the Workforce and Succession Planning and Compliance with Mandatory Qualifications, Training and Memberships audit have been proposed as superseded with management requesting removal from the audit tracker due to current work superseding the recommended actions.

Further detail on all outstanding actions including those being requested for removal are included at Appendix 2.

We therefore consider that management has made reasonable progress in implementing agreed audit actions. Particular attention should be paid to those actions that have passed their original due date for completion over the next quarter, particularly the aged items.

A summary of the status of actions by report is shown at Appendix 1.

Status by Grading
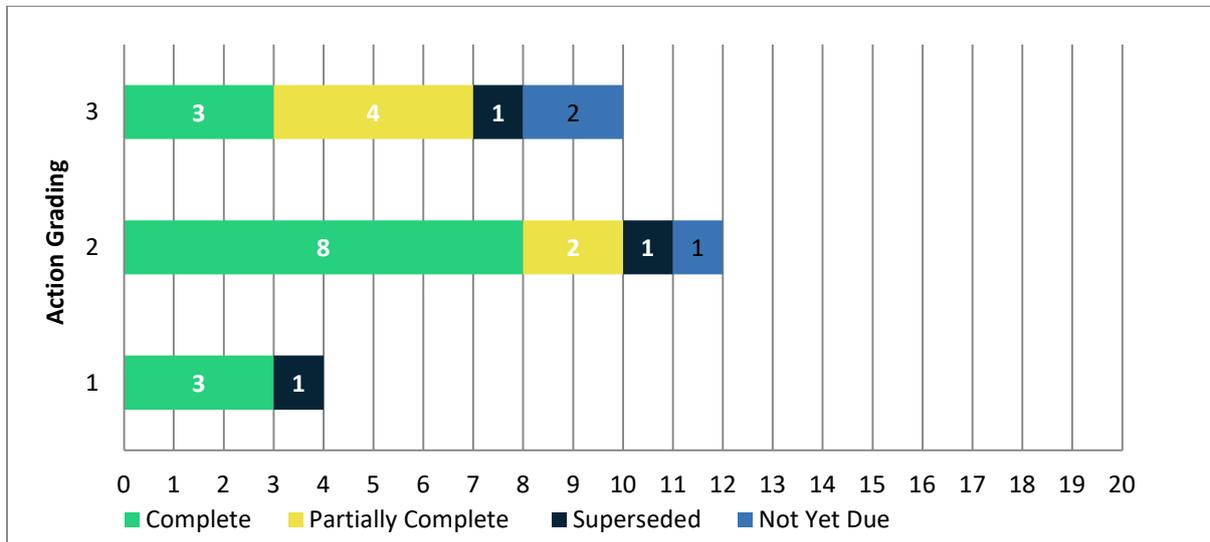
Appendix 2 sets out the current status of actions classed as partially complete, superseded, and not yet due based on updates provided by management.

Appendix 1: Action status by report

Report title	Complete	Partially complete	Not Yet Due	Superseded
Fleet Management	1			
CIS Application Audit		1		
Procurement		2		
Workforce and Succession Planning		2		1
Estates and Asset Management	2			
Volunteering Arrangements	2			
Use of Consultants	1			
Establishment Visit	2			
Compliance with Mandatory Qualifications, Training and Memberships				2
Management of the Peatland Grant Scheme	1		1	
Loch Lomond – Cyber Incident Response	2	1		
Loch Lomond – Project Management – The Trossachs Explorer Project	3		2	
Grand totals	14	6	3	3

Appendix 2: Summary of outstanding actions

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2025/26 Q1 Follow Up	Status
CIS Application Audit	Management should ensure that periodic backup testing is undertaken to routinely verify that data can be restored.	3	31 Mar 23	N/A	IT backups (SharePoint, email etc) is regularly restore tested. GIS services cannot currently be restored tested due to restraints in our environment that would require extra infrastructure being put in place and extra resource in place to carry out these tests regularly. This was submitted to the previous auditors. Azets Note: Management may need to consider accepting the risk of not implementing the recommendation and explain why. Management will need to consider additional mitigations e.g. ensuring they perform backups in line with leading practice.	Partially Complete (Management Requesting ARC approval to remove)
Procurement	Management should review the Joint Procurement Policy and Strategy to ensure it is: • Updated to reflect current procurement legislation.	3	31 Mar 24	1 Dec 25	On track	Partially Complete

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	• Developed further to include guidance on the areas identified in the observation; and • Fully reflective of all expected steps in the procurement process, including the roles and responsibilities of the staff involved. Thereafter, both documents should be appropriately approved, made available to all relevant stakeholders and reviewed on a regular basis.					
Procurement	Management should ensure that all staff who are involved in undertaking procurement exercises, in particular those who undertake bid evaluations are provided with formal training. A record of the training undertaken should be held and reviewed on a regular basis.	2	31 Mar 24	1 Dec 25	On track	Partially Complete
Workforce and Succession Planning	Management should ensure that: •The optimal staffing numbers for each area is confirmed to ensure	2	20 Sept 24	1 Dec 25	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 have recently recruited a new HR Manager who	Partially Complete

	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. •Any risks identified as a result of the analysis should be considered for inclusion in the Corporate Risk Register				has a pivotal role to play in taking this forward.	
Workforce and Succession Planning	Management should ensure that: •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.	2	31 Mar 24	1 Dec 25	The recommendation references "Our People Strategy 2022-25". This will be superseded by the development of our new People and Engagement Strategy, which is an action within our Corporate Plan and AOP for the financial year 2025/26. On the basis that we have taken the approach of carrying out actions for the right reason, as opposed to just satisfying an audit recommendation, I do not think it would be a good use of time to retrospectively complete this audit recommendation whilst we are in a process of developing a new plan.	Superseded (Management Requesting ARC approval to remove)

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	•A version control detailing the approval/review arrangements is added to the workforce strategy.				This action has been superseded and therefore, I believe this should be closed.	
Workforce and Succession Planning	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. Once finalised, the document should: •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.	3	30 Sept 24	1 Dec 25	On Track	Partially Complete

Compliance with Mandatory Qualifications, Training and Memberships	Management should ensure that the HR procedures are reviewed and updated to include the verification process recently introduced. The procedures should also be updated to reflect any changes made to the processes as a result of the recommendations above. These should include officers' roles and responsibilities. Thereafter, all documents should be reviewed regularly, updated as necessary, include version control, and be communicated to all relevant staff.	1	30 Mar 25	N/A	Where relevant, policies have been amended and evidence provided, however, this will remain open until the other recommendation is complete.	Superseded (Management Requesting ARC approval to remove)
Compliance with Mandatory Qualifications, Training and Memberships	Management should: • Continue to update and finalise the training matrix to ensure that it is fully complete. Thereafter the training matrix should be communicated to all relevant staff and reviewed regularly to ensure that it remains fit for purpose. • Use the completed training matrix to identify any gaps in completion of mandatory training courses. Thereafter all training completed should be recorded in	3	31 Mar 25	N/A	HR Business Improvement Advisor (with focus on Learning and Development) is in place and progressing the establishment to our strategic approach to learning. Initial draft Learning Framework to be presented to Executive team in early autumn. Discussion of core competencies will need to take place before advancing recommendation. This action feeds into the Recruitment and Retention risk within the Strategic Risk Register and	Superseded (Management Requesting ARC approval to remove)

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	the People HR system and monitored regularly to ensure that all training remains valid, and • Ensure that completion rates are monitored and reported to senior management on a regular basis.				assurances can be provided on progress with the new framework via this means. Regular updates will also be provided to the Executive team on progress. Proposal to consider this as an area for future internal audits upon development of the new framework.	
Management of the Peatland Grant Scheme	Management should ensure that the procurement arrangements followed by the Peatland Action team are formally approved by senior management and documented. The Peatland Recovery Monitoring document should be reviewed and finalised. Thereafter, both documents should be made available to relevant staff and reviewed regularly.	3	30 Sept 25	N/A	Still on track for completion. Procurement is now detailed as part of a new draft Peatland Funding Guide. It includes other aspects beyond procurement that need more discussion before the whole document can be signed off.	Not Yet Due
Loch Lomond – Cyber Incident Response Planning	Management should populate the suite of playbook templates outlining the steps to be taken in the event of a cyber incident and ensure that these align with the CIRP.	3	28 Feb 25	TBC	There are six playbooks covering different scenarios using Scot Gov templates. However these are not as specific as would like. LLTNPA are moving provider of security monitoring solutions in 3-4 weeks. It was agreed with Azets that there was	Partially Complete

					limited value in updating them now, but they will need to be updated once the new provider is in place and that these should be tailored to the needs of the organisation to be fully effective.	
Project Management – The Trossachs Explorer Pilot	Management should ensure that for all projects: • A project change and issue log is used to record all changes made to the project and any issues that arise. • All project changes are subject to the appropriate level of approval in accordance with delegated authority levels and statutory requirements and evidence of approval is retained for future reference.	2	30 Sept 25	N/A	On Track	Not Yet Due
Project Management – The Trossachs Explorer Pilot	Management should ensure that all projects have a fully complete risk register, including named responsible officers for all risks. Thereafter, only implemented actions should be used when calculating the residual risk score.	3	30 Sept 25	N/A	On track	Not Yet Due

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Appendix 3: Audit Risk Categorisations

Management action grades

4	• Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	• High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	• Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	• Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

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