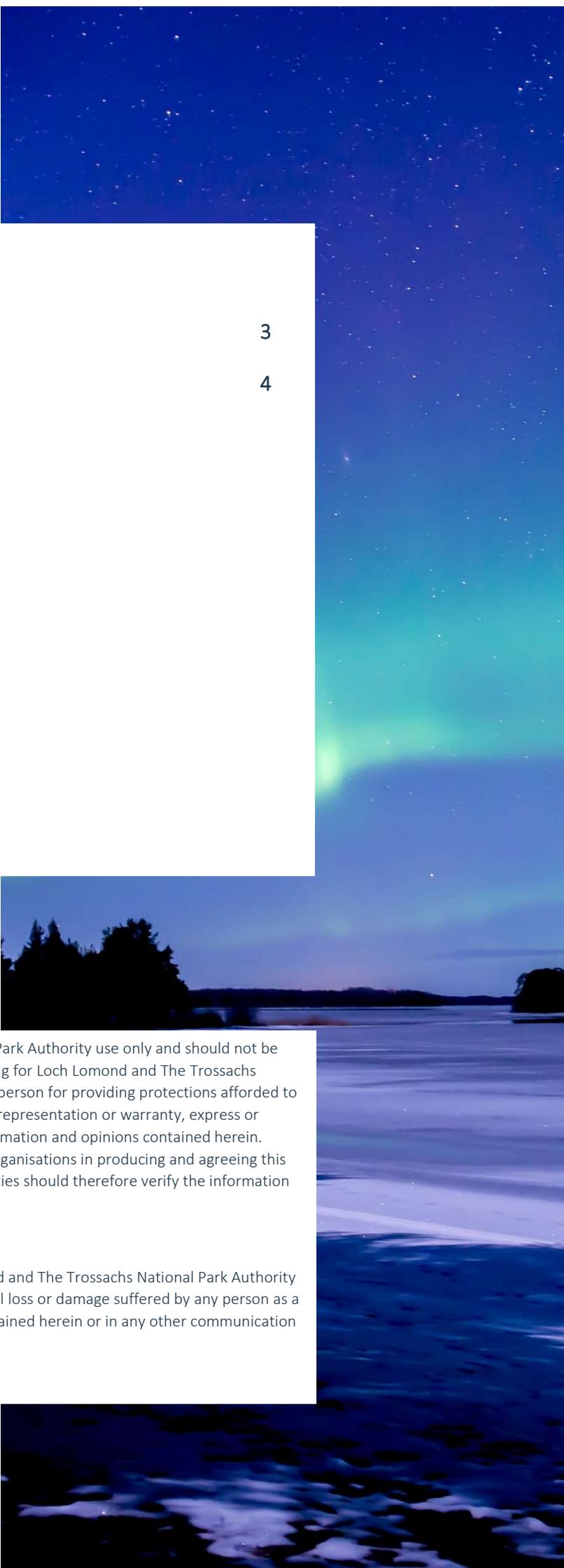




Loch Lomond and The  
Trossachs National Park  
Authority  
Progress Report

August 2025



## Table of Contents

Summary	3
2025/26 audit plan progress	4

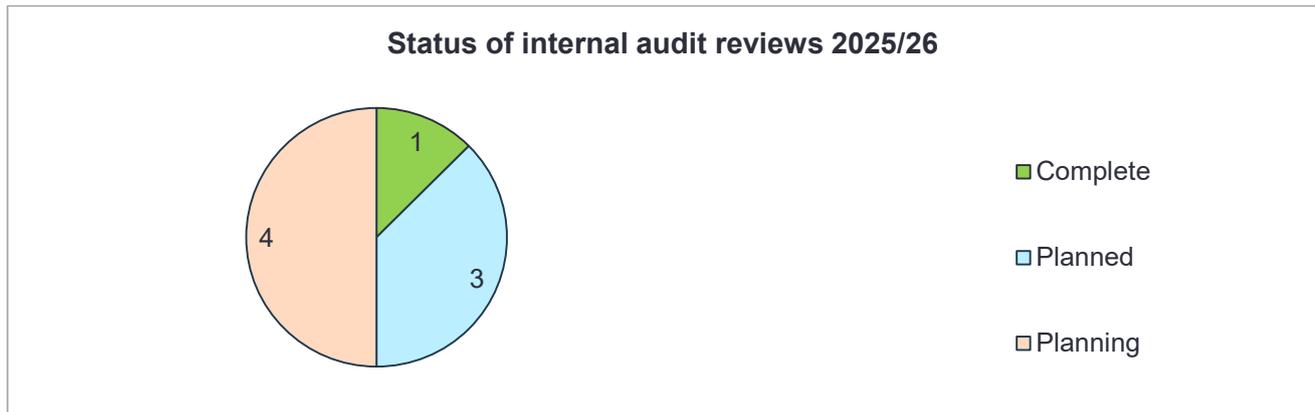
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# Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have completed one follow up exercise since the last Audit and Risk Committee meeting. Following the June 25 Audit and Risk Committee meeting internal audit met with management to discuss the scope of the stakeholder engagement audit in more detail, the outcomes of these discussions has increased the number of days allocated to the audit, at the time of writing we are in the process of agreeing the increased number of days with management.



## Plan for next quarter

The following reports are due to be presented to the December 2025 Audit and Risk Committee:

- Financial Sustainability
- Management Information/Information Security
- Follow Up – Part 2

## Internal Audit Themes

We are yet to undertake any substantive audits as part of the internal audit plan and as such have not yet identified any themes.

## Action for Audit and Risk Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the increase in audit days for the stakeholder engagement review and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

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## 2025/26 audit plan progress

Ref and Name of report	Days	Current status	Planned ACC	Actual ACC
A1. Financial Sustainability	6	Planning	Dec 25	
B1. Stakeholder Engagement	7	Planning	Mar 26	
C1. Planning Authority	8	Planning	Jun 26	
D1. Management Information/Information Security	6	Planning	Dec 25	
F1. Follow Up – Part 1		Complete	Sept 25	Sept 25
F1. Follow Up – Part 2	3	Planned	Dec 25	
F1. Follow Up – Part 3		Planned	Mar 26	
F1. Follow Up – Part 4		Planned	Jun 26	
Annual report		1	N/A	Jun 26

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management
Planning	The scope and/or timing of the audit has yet to be agreed with management

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