



Loch Lomond and the Trossachs
National Park Authority
Internal Audit Report

Management Action Follow Up – Q2
2025/26

November 2025

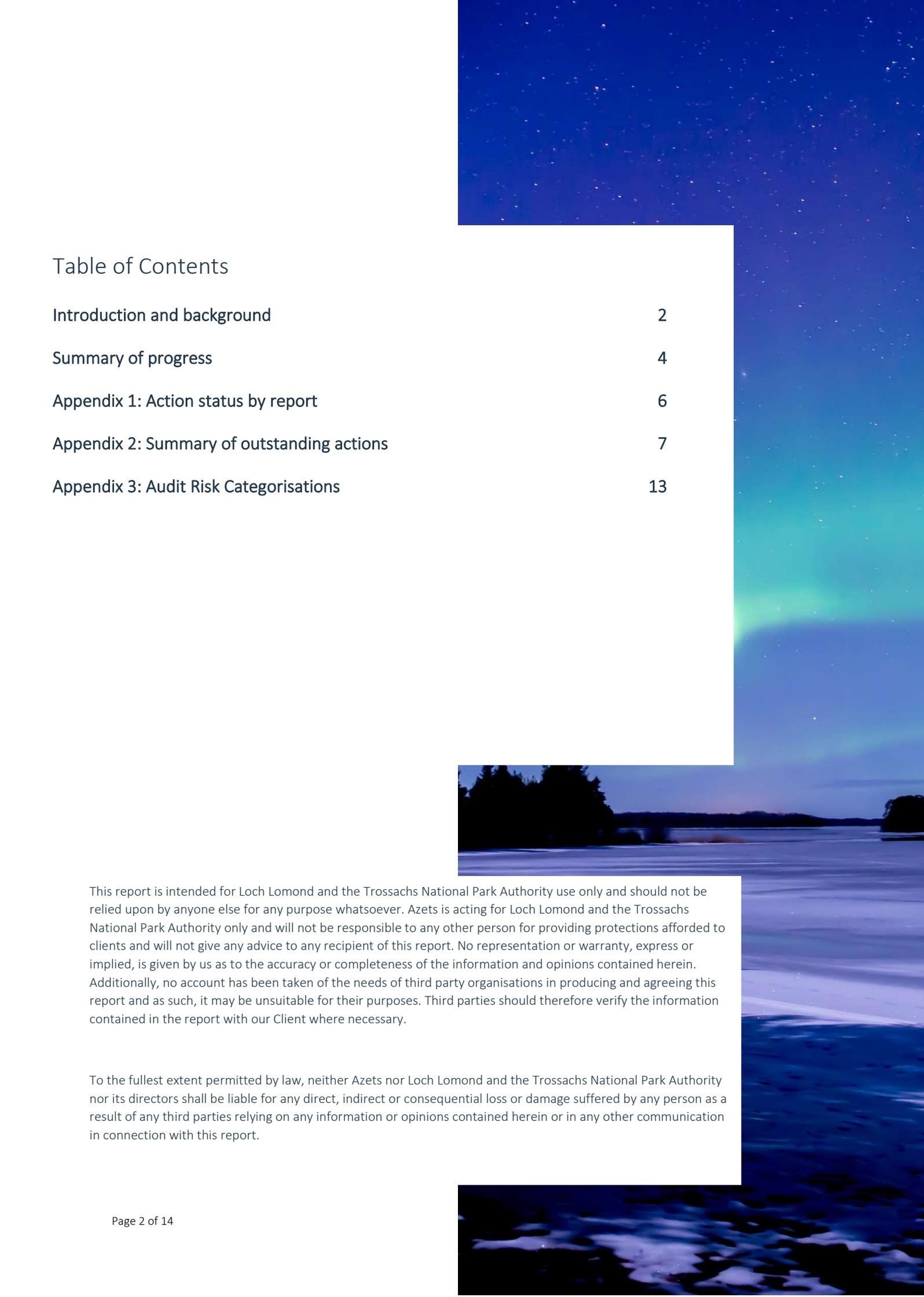


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Introduction and background

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

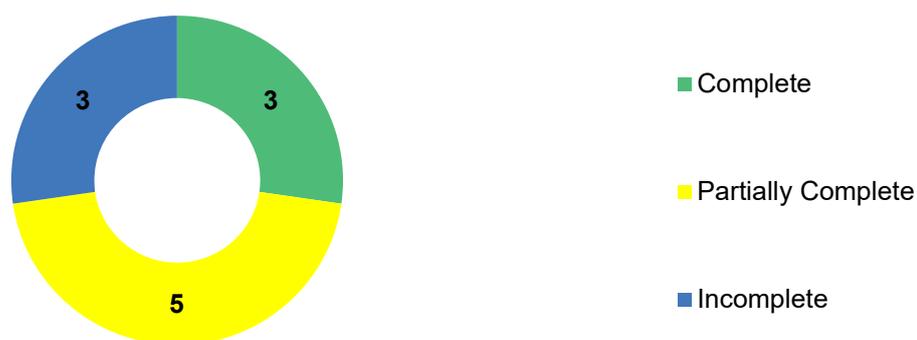
The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

Summary of progress

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

	Number of Actions
Open actions brought forward	11
Actions added to tracker	-
Total actions to follow-up	11
Actions closed	3
Open actions carried forward	8

Status of Actions as at November 2025



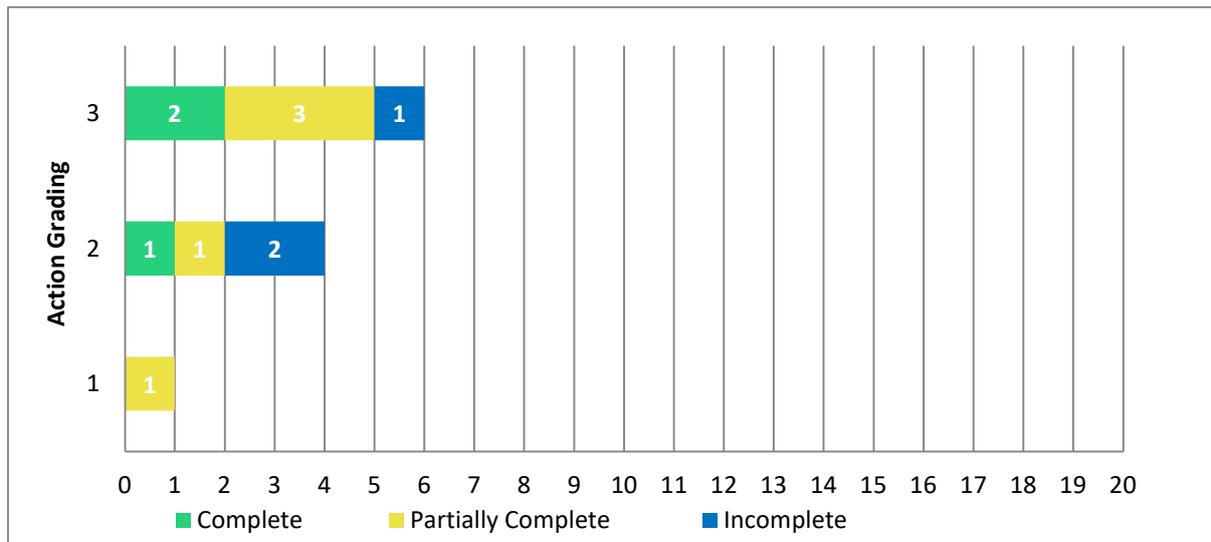
We have confirmed that three actions (27%) were completed in the period to November 2025. Three actions (27%) were incomplete and five actions (46%) have been assessed as partially complete.

Further detail on all outstanding 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 and incomplete based on updates provided by management.

Appendix 1: Action status by report

Report title	Complete	Partially Complete	Incomplete
CIS Application Audit		1	
Procurement		1	1
Workforce and Succession Planning		1	2
Compliance with Mandatory Qualifications, Training and Memberships		2	
Management of the Peatland Grant Scheme	1		
Loch Lomond – Cyber Incident Response	1		
Loch Lomond – Project Management – The Trossachs Explorer Project	1		
Grand totals	3	5	3

Appendix 2: Summary of outstanding actions

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2025/26 Q1 Follow Up	Status
Procurement	<p>Management should review the Joint Procurement Policy and Strategy to ensure it is:</p> <ul style="list-style-type: none"> • Updated to reflect current procurement legislation. • 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. <p>Thereafter, both documents should be appropriately approved, made available to all relevant stakeholders and reviewed on a regular basis.</p>	3	31 Mar 24	31 Dec 25	Procurement policy and associated guides are in final review stages. Training held to introduce staff to new documents. Launch date may be slightly delayed due to scope of overall project.	Partially Complete
Procurement	Management should ensure that all staff who are involved in undertaking procurement exercises, in particular those who	2	31 Mar 24	31 Dec 25	Specific evaluation training is scheduled for 27 November and 1 December.	Incomplete

	undertake bid evaluations are provided with formal training. A record of the training undertaken should be held and reviewed on a regular basis.					
Workforce and Succession Planning	<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. •Any risks identified as a result of the analysis should be considered for inclusion in the Corporate Risk Register 	2	20 Sept 24	31 Mar 27	<p>The Delivery Plan links to the People & Engagement Strategy and both the NPPP and Corporate Plans.</p> <p>This People & Engagement Strategy is an ongoing piece of work with a due date for a draft strategy by 31 March 2026. The permanent HR Manager role is currently vacant and the timelines for the draft and the subsequent finalisation may slip depending on recruitment.</p> <p>We actively monitor workload within teams to consider appropriate staffing levels against our financial position, and this is already considered in line with planned service changes.</p>	Incomplete
Workforce and	Management should ensure that:	2	31 Mar 24	31 Mar 27	The recommendation references “Our People Strategy 2022-25”. This will be superseded by the development of our new People and	Partially Complete

Succession Planning	<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. 				Engagement Strategy, which is an action within our Corporate Plan and AOP for the financial year 2025/26. Current vacancies in the HR team mean that the finalisation of this strategy may be delayed until 26/27, however the due date for a draft is March 2026.	
Workforce and Succession Planning	<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. 	3	30 Sept 24	31 Mar 27	<p>The Succession Plan links to the People & Engagement Strategy insofar as we will identify key competencies needed from roles, linked to the Learning Framework.</p> <p>This People & Engagement Strategy is an ongoing piece of work with a due date for a draft strategy by 31 March 2026. The permanent HR Manager role is currently vacant and the timelines for the draft and the subsequent finalisation may slip depending on recruitment.</p>	Incomplete

	<ul style="list-style-type: none"> •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. 				As an interim measure, we have set parameters for considering future retirements within the organisation and have begun the process to identify key roles in the organisation to help mitigate the risk.	
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	31 Mar 27	Where relevant, policies have been amended and evidence provided, however, this will remain open until recommendation 1 is complete.	Partially Complete
Compliance with Mandatory Qualifications	Management should: <ul style="list-style-type: none"> • Continue to update and finalise the training matrix to ensure that 	3	31 Mar 25	31 Mar 27	The Learning Framework is part of the People and Engagement Strategy. This is an ongoing piece of work with a due date for a draft	Partially Complete

, Training and Memberships	<p>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.</p> <ul style="list-style-type: none"> • Use the completed training matrix to identify any gaps in completion of mandatory training courses. Thereafter all training completed should be recorded in 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. 				<p>strategy by 31 March 2026. The permanent HR Manager role is currently vacant and the timelines for the draft and the subsequent finalisation may slip depending on recruitment.</p> <p>Key training activities around health and safety, DSE and Fire safety are actively monitored to ensure appropriate completion. Residual risk considered to be low.</p>	
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	28 Feb 26	There are six playbooks covering different scenarios using Scot Gov templates. However these are not as specific as would like. It was agreed with Azets that there was limited value in updating the while we are in the process of moving provider so they can be tailored to the needs of the organisation to be fully effective. This was contingent on our new security service being in place so we could update new playbooks with	Partially Complete

					assistance from our partners, Acumen. The service is not yet fully in place. Meeting in place with Acumen in December 2025 to agree.	
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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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