

External Audit Control Recommendations

Agenda Item 5: Appendix 2

National Park Authority Audit & Risk Committee

Tuesday 3 March 2026

Paper for information

Risk	Recommendation for Improvement	Timescale for Implementation	Update
Financial Sustainability – Corporate cost reductions	Management should develop a clear plan for reducing its corporate costs. This includes continuing to explore and develop savings options.	31 March 2026	Timing for change will align with testing at final audit.
Key Business Process - Income	Management should ensure project managers submit notification forms promptly.	No additional steps considered necessary. Risk is low and current process proportionate.	N/A
Related Party Transactions – Declaration of interests	Board members should be required to formally confirm the accuracy of their declarations at regular intervals, even when there are no changes.	31 Jan 2026	Change implemented in Jan 2026. Pending testing at interim audit

Property, Plant and Equipment – Assets with nil net book value	Officers should review depreciation policies to ensure they are appropriate.	31 March 2026	Timing for change will align with testing at final audit
Property, Plant and Equipment – Asset Tagging	The authority should implement a tagging system for individual assets purchased in bulk to enable proper identification, tracking, and disposal recording.	31 March 2026	Timing for change will align with testing at final audit
Information and Data security	LLTNPA should ensure that it addresses the findings of the (Cyber Essentials Plus) assessment as soon as possible.	30 September 2026	Timing for change will be after final audit for 25/26
Journals with no description	Management should ensure all journal entries include a suitable description for why the entry has been made.	30 April 2026	Timing for change will align with testing at final audit

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