



Loch Lomond and The
Trossachs National Park
Authority
Progress Report

March 2026

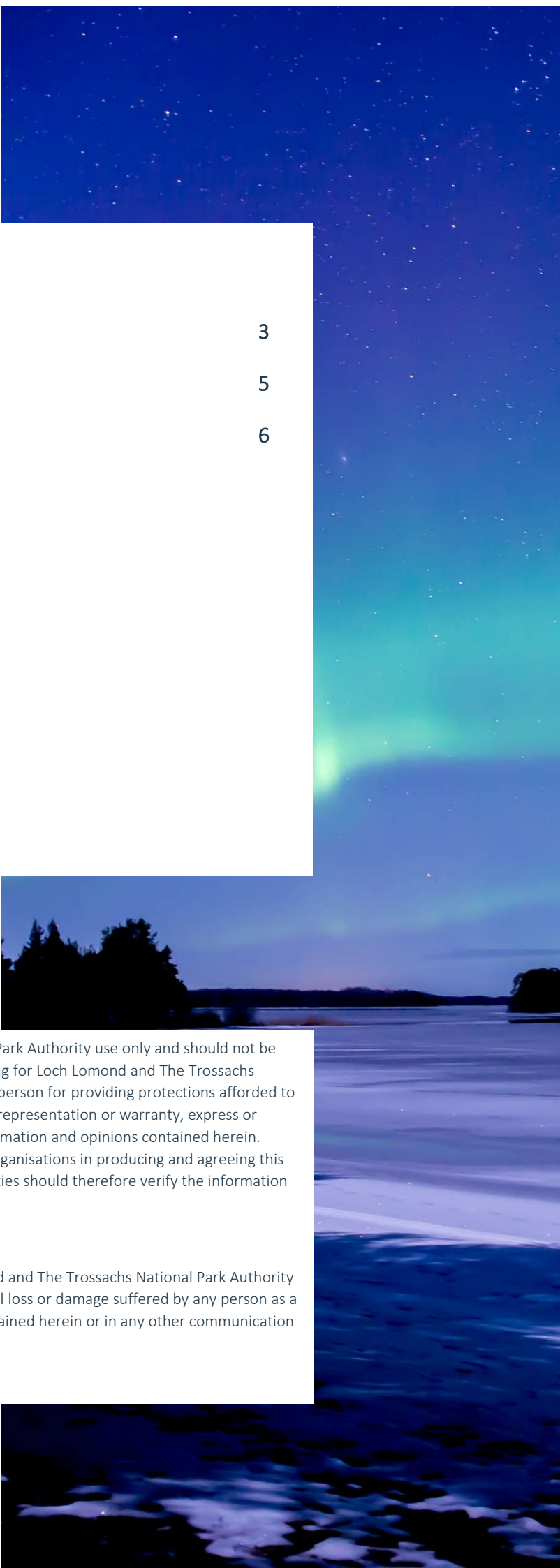


Table of Contents

Summary	3
2025/26 audit plan progress	5
2025/26 Audit outcomes to date	6

This report is intended for Loch Lomond and The Trossachs National Park Authority use only and should not be relied upon by anyone else for any purpose whatsoever. Azets is acting for Loch Lomond and The Trossachs National Park Authority only and will not be responsible to any other person for providing protections afforded to clients and will not give any advice to any recipient of this report. No representation or warranty, express or implied, is given by us as to the accuracy or completeness of the information and opinions contained herein. Additionally, no account has been taken of the needs of third party organisations in producing and agreeing this report and as such, it may be unsuitable for their purposes. Third parties should therefore verify the information contained in the report with our Client where necessary.

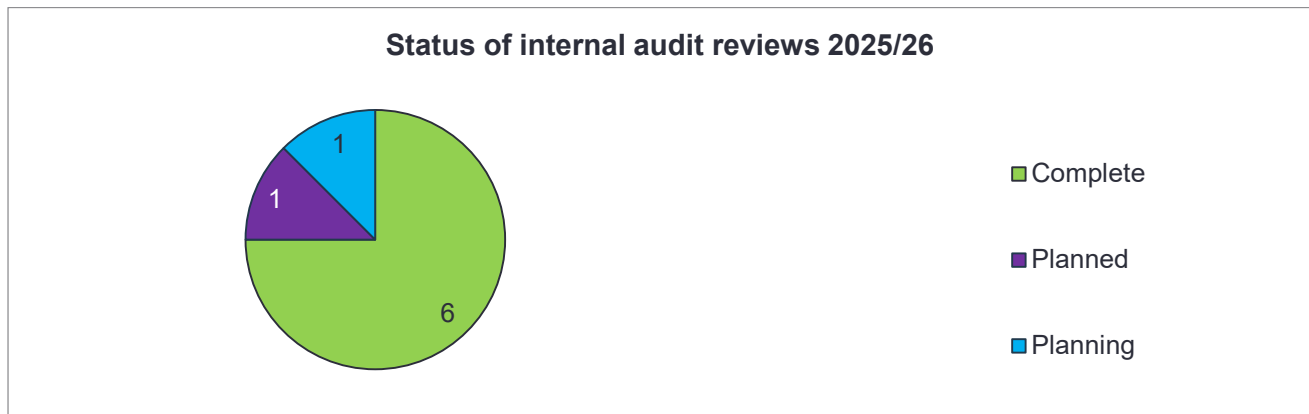
To the fullest extent permitted by law, neither Azets nor Loch Lomond and The Trossachs National Park Authority nor its directors shall be liable for any direct, indirect or consequential loss or damage suffered by any person as a result of any third parties relying on any information or opinions contained herein or in any other communication in connection with this report.

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 three reviews since the last Audit and Risk Committee meeting, Stakeholder Engagement, Management Information/Information Security and Follow Up Part 3.

We remain on track to provide our annual internal audit opinion to the June 2026 Audit and Risk Committee.



Plan for next quarter

The following reports are due to be presented to the June 2026 Audit and Risk Committee:

- Planning Authority
- Follow Up – Part 4
- Annual Report 2025/26

Internal Audit Themes

We have completed three substantive reviews to date, one key theme has been identified across these areas and is outlined below.

Documentation of controls and processes

In all three reviews completed we noted recommendations regarding strategies, policies and procedures, these have been summarised below:

- **Financial Sustainability** – The approach to scenario planning had not yet been documented, we raised a recommendation to include this process this in the Finance Policy.
- **Management Information/Information Security** – We identified that seven policies were outdated in this control area including the Information Security Policy and Records Management Policy. This review also recommended documenting the process for information disposal.
- **Stakeholder Engagement** – Our review recommended developing a stakeholder engagement strategy to provide a structured approach to engagement.

Action for Audit and Risk Committee

The Audit and Risk Committee is asked to note the contents of this report. We also invite any comments on the format or content of this report.

Stephanie Hume, FCCA, Audit Director

Stephanie.hume@azets.co.uk

01463 701 940

Rachel King, CA, Audit Manager

Rachel.King2@azets.co.uk

0141 567 4500

2025/26 audit plan progress

Ref and Name of report	Days	Current status	Planned ACC	Actual ACC
A1. Financial Sustainability	6	Complete	Dec 25	Dec 25
B1. Stakeholder Engagement	12	Complete	Mar 26	Mar 26
C1. Planning Authority	8	Planned	Jun 26	
D1. Management Information/Information Security	6	Complete	Dec 25	Mar 26
F1. Follow Up – Part 1	3	Complete	Sept 25	Sept 25
F1. Follow Up – Part 2		Complete	Dec 25	Dec 25
F1. Follow Up – Part 3		Complete	Mar 26	Mar 26
F1. Follow Up – Part 4		Planning	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

2025/26 Audit outcomes to date

The table below summaries the number of recommendations raised by Internal Audit throughout the year; this will be expanded as the year progresses to provide a developing picture of the number of significant risks identified throughout the year which may impact on the Annual Internal Audit opinion.

Review	Control objective assessment	Overall audit rating	No. of issues per grading				
			4	3	2	1	Advisory
A1. Financial Sustainability		Minor Improvement Required			1	2	
B1. Stakeholder Engagement		Minor Improvement Required		2	6		
D1. Management Information/Information Security		Minor Improvement Required			3		

© Azets 2026. All rights reserved.

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.