



Loch Lomond and the Trossachs
National Park Authority
Internal Audit Report

Management Action Follow Up – Q3
2025/26

March 2026



Table of Contents

Introduction and background	2
Summary of progress	4
Appendix 1: Action status by report	6
Appendix 2: Summary of outstanding actions	7
Appendix 3: Audit Risk Categorisations	12

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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 February 2026:

Number of Actions	
Open actions brought forward	8
Actions added to tracker	3
Total actions to follow-up	11
Actions closed	4
Open actions carried forward	7

Status of Actions as at February 2026



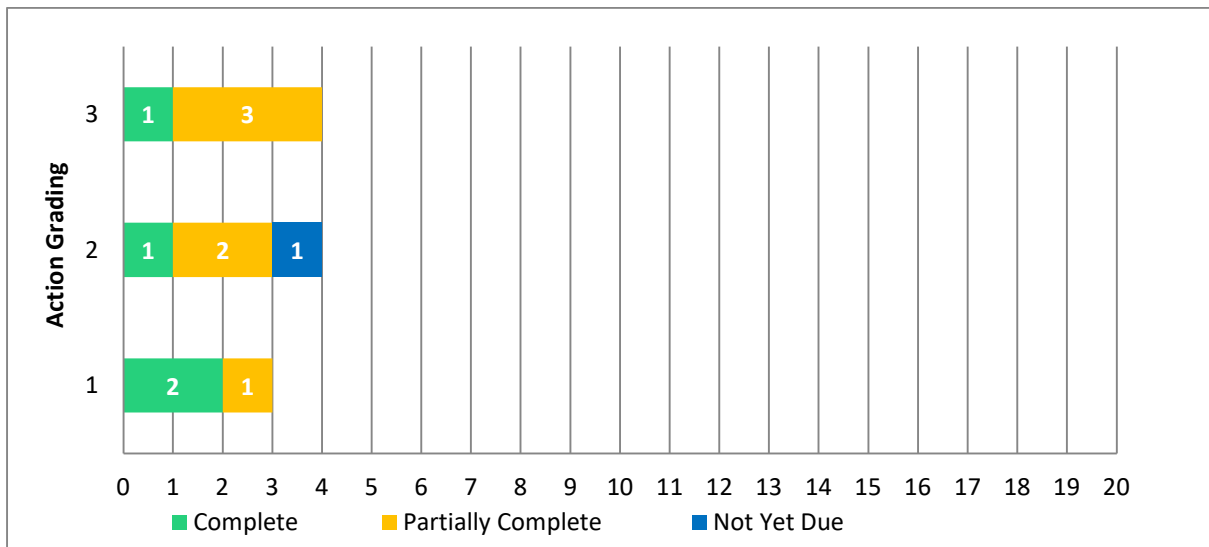
We have confirmed that four actions (36%) were completed in the period to February 2026. One action (9%) is not yet due and six actions (55%) have been assessed as partially complete.

Further detail on all outstanding actions 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 all not yet due and partially complete actions based on updates provided by management.

Appendix 1: Action status by report

Report title	Complete	Partially Complete	Not Yet Due
2022/23 - Procurement	2	-	-
2023/24 - Workforce and Succession Planning	-	3	-
2023/24 - Loch Lomond – Cyber Incident Response	-	1	-
2024/25 - Compliance with Mandatory Qualifications, Training and Memberships	-	2	-
2025/26 - Financial Sustainability	2	-	1
Grand totals	4	6	1

Appendix 2: Summary of outstanding actions

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2025/26 Q1 Follow Up	Status
Workforce and Succession Planning Recommendation 3	<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.</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>	Partially Complete
Workforce and Succession Planning	<p>Management should ensure that:</p> <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 	2	31 Mar 24	31 Mar 27	<p>HR are currently undergoing a review of their documentation structure throughout the function, based on ISO-9001 standards.</p>	Partially Complete

<p>Recommendation 2</p>	<p>noted within the workforce strategy.</p> <ul style="list-style-type: none"> •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. 				<p>This review is due to be finalised w/c 02 Feb which will then trigger updates to all HR documentation to bring it in-line with these standards.</p> <p>Part of this update will include the new "People & Engagement Strategy", due to be drafted by 31 March 2026.</p>	
<p>Workforce and Succession Planning</p> <p>Recommendation 1</p>	<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. •Include a version control confirming the approval and review process. 	<p>3</p>	<p>30 Sept 24</p>	<p>31 Mar 27</p>	<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.</p> <p>A paper is due to go to the Executive Team in February which will propose a "skills" approach to organisational development, which will lead to Succession Plan tools being implemented later in 2026.</p>	<p>Partially Complete</p>

	<ul style="list-style-type: none"> •Be rolled out across the organisation. •Have a corresponding action plan to facilitate the implementation of the strategy objectives. 					
Compliance with Mandatory Qualification, Training and Memberships Recommendation 5	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	<p>This will be covered in the People & Engagement Strategy, which is an ongoing piece of work with a due date for a draft strategy by 31 March 2026.</p> <p>A paper is due to go to the Executive Team in February which will propose a "skills" approach to organisational development, which will lead to clear Qualification / Skills / Experience definitions for all positions across the organisation, later in 2026.</p>	Partially Complete
Compliance with Mandatory Qualification, Training and Memberships	<p>Management should:</p> <ul style="list-style-type: none"> • 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 	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 strategy by 31 March 2026.	Partially Complete

<p>Recommendation 1</p>	<p>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>A brand new "New Line Manager" training framework has been launched within ELMS, and all new Line Managers since November 2025 have been placed on this training.</p> <p>In addition, Mandatory Training which is relevant to all staff has been identified and, starting on 01 February 2026, a company-wide refresher training programme will be rolled-out via the ELMS platform. This roll-out has been approved by Exec and all mandatory training should be completed by the end of February 2026. This will allow company-wide reporting on the completion rates of mandatory training, which will be shared with Operational Managers and the Exec Team.</p> <p>Work continues to identify further improvements, particularly around functional and leadership training.</p>	
<p>Loch Lomond – Cyber Incident</p>	<p>Management should populate the suite of playbook templates outlining the steps to be taken in the event of a cyber incident and</p>	<p>3</p>	<p>28 Feb 25</p>	<p>28 Feb 26</p>	<p>Cyber Security Service in place with Acumen. Work has begun on updating the cyber incident</p>	<p>Partially Complete</p>

Response Planning Recommendation 1	ensure that these align with the CIRP.				playbooks and should be completed in February.	
Financial Sustainability 1.1 Medium to long term financial planning	LLTNPA should integrate long-term financial forecasting into their annual budget setting and planning process. This should include scenario modelling (such as flat cash, % increase or decrease) and alignment with corporate objectives to provide visibility of financial risks.	2	30 Jun 26	N/A	Agreed. We will look to incorporate longer term financial forecasting into our annual budget setting and planning process. This will include at least two scenarios, as relevant at the time of production.	Not yet due

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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