



Loch Lomond and The  
Trossachs National Park  
Authority  
Progress Report

May 2026



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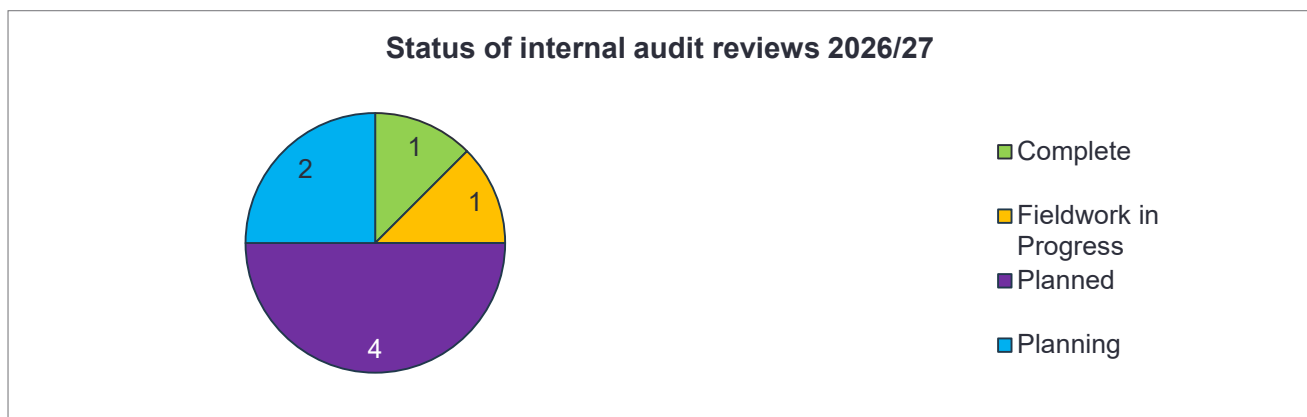
# Summary

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 the final substantive review for 2025/26, Planning Authority, this concludes our work for the 2025/26 year, and our Annual Report has been prepared for presentation to the June 2026 meeting.

We have also commenced work on the 2026/27 internal audit plan, having completed the Q1 follow up review.

At the request of management, the Health and Safety review, due to be presented to the September 2026 meeting has been deferred until Q3 of 2026/27 as a result of staff capacity. In order to ensure we remain on track with delivery of the plan it was agreed with management to undertake the Freedom of Information review in May 2026, with fieldwork having commenced at the time of writing, this will now be presented to the September 2026 Audit and Finance Committee instead of December 2026 as planned.



## Plan for next quarter

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

- Freedom of Information
- Follow Up – Q2

## Internal Audit Themes

We have not yet identified any themes for the year 2026/27, as a result of no substantive audits having yet concluded.

## 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.

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## 2026/27 audit plan progress

Ref and Name of report	Days	Current status	Planned ARC	Actual ARC
A.2 Expenditure and Creditors	7	Planning	Dec 26	
C.4 Health and Safety	7	Planned	<del>Sep 26</del> Dec 26 <sup>1</sup>	
C.5 Freedom of Information	7	Fieldwork in Progress	<del>Dec 26</del> Sep 26 <sup>2</sup>	
C.6 Access Authority	7	Planning	Jun 27	
F1. Follow Up – Q1		Complete	Jun 26	Jun 26
F1. Follow Up – Q2	3	Planned	Sep 26	
F1. Follow Up – Q3		Planned	Dec 26	
F1. Follow Up – Q4		Planned	Mar 27	
Annual report		1	N/A	Jun 27

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

<sup>1</sup> The reporting of this review has been changed to December 2026 at the request of management per the narrative included in this report.

<sup>2</sup> The reporting of this review has been changed to September 2026 per the narrative included in this report.

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