



Loch Lomond & The Trossachs National Park Authority

Internal Audit Report 2025/26

Planning Authority

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Governance and Performance

March 2026



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Executive Summary

Conclusion

Audit Rating	Minor Improvement Required
<p>Loch Lomond & the Trossachs National Park Authority (LLTNPA) has established a planning function that demonstrates strong commitment to its statutory responsibilities and clear committee governance through the Planning and Access Committee. Established policies, including the Local Development Plan and Scheme of Delegation, remain aligned to legislative requirements and provide an appropriate framework for decision-making.</p> <p>A positive culture is evident across the Planning Service, with officers showing ownership of their caseloads and engaging weekly with senior planning staff to raise any queries. Planning and Access Committee decisions are clearly reasoned and well-documented, reflecting robust scrutiny and transparent governance. Wider reporting arrangements - including quarterly updates to the Board and annual performance assessments to the National Planning Improvement Framework - further support accountability and continuous improvement.</p> <p>However, several improvement opportunities were identified relating to the design of supporting controls:</p> <ul style="list-style-type: none">• Internal policy and procedural materials require updating, standardisation and formal review cycles.• The absence of structured guidance for the assessment of applications and incomplete report templates contributes to the risk of variability in assessment practice and decision documentation.• Delays in validation and decision-making highlight the need for strengthened monitoring arrangements, and clarity over the process for enacting and communicating extensions to timeframes for decisions of applications.• With regards to enforcement, investigative work is being undertaken but not consistently documented, and routine reviews of open cases are not in place resulting in case files not being reflective of the current status of the case, and cases that likely should be closed as the issue has been resolved, remaining open.	

Background and scope

As a Planning Authority, Loch Lomond & The Trossachs National Park Authority is responsible for assessing all planning applications in the National Park Area, in line with the Local Development Plan. This includes ensuring compliance with statutory planning responsibilities under the Town and Country Planning (Scotland) Act 1997 and National Parks (Scotland) Act 2000.

The National Park Authority deals with over 300 applications a year, including householder developments, proposals for housing and tourism, and listed building alterations and advertisements. The National Park Authority has a dual responsibility in enabling appropriate development opportunities, while also protecting the natural environment.

As such it is fundamental that LLTNPA has policies and procedures in place to ensure it is fulfilling its duties and responding to applications appropriately and within the agreed timescales.

In accordance with the 2025/26 Internal Audit Plan, we reviewed the delivery and performance of the statutory function as a Planning Authority.

Key Contacts and Audit Team

Key Contacts	Audit team
<i>Douglas Smith, Corporate Performance Manager</i>	<i>Stephanie Hume, Director</i>
<i>Bob Cook, Development Planning Manager</i>	<i>Rachel King, Audit Manager</i>
<i>Alison Williamson, Senior Development Management Planner</i>	<i>Amber Hamilton, Internal Auditor</i>
<i>Lynn Wylie, Development Management Support Co-Ordinator</i>	

Acknowledgement

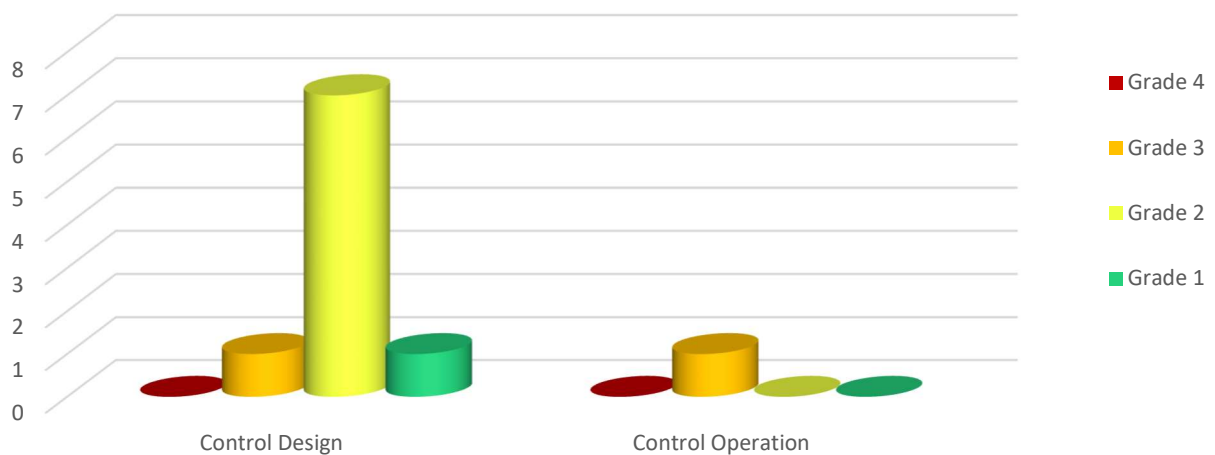
We would like to take this opportunity to thank all members of management and staff for the help, courtesy and co-operation extended to us during the review.

Control assessment

- 1. There are policies and procedures in place for the assessment and decision making process for planning applications that are aligned to relevant legislation
- 2. Applications are assessed in a timely, transparent and consistent manner, in line with policy
- 3. Decisions are clearly documented, justified and communicated to key stakeholders
- 4. There are clear processes in place to monitor compliance with planning permission conditions and to take enforcement action when applicable
- 5. Appropriate governance structures are in place to oversee planning activity and decision making, including clear roles and responsibilities and conflict of interest management



Improvement actions by type and priority



10 improvement actions have been identified from this review, 9 of which relate to the design of controls in place. See Appendix A for definitions of colour coding.

Key findings

Good practice

- Weekly meetings between case officers and senior planning staff provide routine oversight of caseloads, help support the prioritisation of workload, and ensure officers can raise issues early.
- All internal procedural documentation is available to the Planning Team via a shared folder within SharePoint to ensure all documentation is readily available to staff. Further, a wealth of information regarding the process by which planning applications are submitted, reviewed, assessed and decided on is available via the LLTNPA public facing website. This includes clear links to the National Planning Framework 4, and LLTNPA's Local Development Plan.
- LLTNPA publishes a comprehensive set of documents on the public access site for each application, including plans, supporting information, consultation responses and representation letters, ensuring transparency throughout the assessment process. For Planning and Access Committee determined applications, LLTNPA notifies all interested parties, including applicants/agents, community councils and representees, and makes additional documentation available online.
- Weekly Lists are produced and published on the LLTNA website to provide regular public updates on new applications received, decisions issued (delegated and committee), appeals, enforcement matters, and extant applications.
- Testing confirmed that decision notices were communicated to all relevant applicants/agents in all cases reviewed, and for Planning and Access Committee applications this included all consultees, representatives and community councils, with decisions also correctly reflected in the relevant Weekly List.
- Committee minutes and associated papers demonstrated thorough scrutiny of applications and transparent documentation of all individuals who presented or spoke on each case. More widely, the Planning and Access Committee operates with clear standing orders, declarations of interest procedures and public participation arrangements, contributing to transparent and robust governance.
- LLTNPA provides quarterly updates to the Board against the Annual Operating Plan, supported by RAG-rated status reporting and evidence of Board challenge where progress is not on track. This report covers specific planning deliverables as outlined in the wider Corporate Plan, these include B/A/02, D/S/04, C/A/07 and G/A/01. Further, LLTNPA prepares annual Performance Assessment Reports and maintains a comprehensive Improvement Action Plan aligned to the National Planning Improvement Framework, demonstrating a structured approach to continuous improvement.

Areas for improvement

- A review of all current policy and procedural documentation should be undertaken to ensure that all documents are standardised, fully finalised, and free from discrepancies. Management should also assign a clear review cycle to each document, specifying document ownership, review due dates, and maintaining a log of all updates made.
- Report templates should be completed and implemented for all planning application types, including clarifying which application types each template applies to. Templates should

provide structure, set out required legislative considerations, and strengthen the consistency of delegated/committee reports. Refreshed procedural documentation should be updated to include clear linkage to the relevant template for each type of application.

- Management should introduce enhanced monitoring arrangements, such as the use of Power BI dashboards, to support proactive oversight of validation and decision deadlines, including clear escalation routes when delays are anticipated.
- A formal procedure should be developed setting out when and how extensions decision timeframes should be sought and clarifying the circumstances requiring a formal processing agreement versus an informal extension. This procedure should apply to both delegated and Planning and Access Committee decisions.
- All extensions, whether agreed through a signed processing agreement or via email, should be recorded consistently within UNIFORM, supported by a mandatory field or clear instructions for uploading evidence where a field within the system cannot be utilised.
- Management should introduce a formal, routine review process (e.g., monthly or quarterly) for all open enforcement cases to ensure they are actively monitored, progressed and closed in a timely manner.
- All actions taken to investigate an enforcement case, such as correspondence, site visits, discussions and decisions, should be recorded consistently within the enforcement case file to ensure a complete and accurate audit trail of case progression.

These are further discussed in the Management Action Plan below.

Impact on risk register

The LLTNPA's corporate risk register (March 2026) included the following risks relevant to this review:

- Risk 009: Major Planning Applications - Staff redeployment caused by submission of a number of major planning applications and subsequent appeal processes resulting in impact on operational resources and potential reputational risk when processing, monitoring and enforcing contentious applications that are the subject of real time external debate and speculation (score: 15)

This corporate risk identified is specifically in relation to major applications that have significant time demands in terms of statutory process and/or media interest. However, management should consider reviewing and amending this risk to include the issues in the report and/or creating an additional risk in relation to the observations within this report.

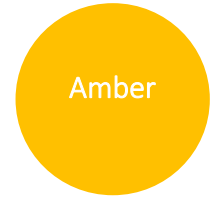
Cultural Observations

The Planning Service demonstrates a committed and collaborative culture, with officers showing strong ownership of their caseloads and engaging actively in weekly discussions with senior planning staff for support and prioritisation. The Planning and Access Committee activity similarly reflects a culture of transparency and careful scrutiny, with decisions well-documented as evidenced through meeting minutes and papers presented.

However, many controls rely on individual professional judgement and informal practices, rather than consistently applied processes. Competing operational pressures have contributed to delays in updating internal procedures and public facing guidance, resulting in inconsistencies across documentation.

Management Action Plan

Control Objective 1: There are policies and procedures in place for the assessment and decision-making process for planning applications that are aligned to relevant legislation



1.1 Review of Procedures and Charters

Observation

LLTNPA has developed a mix of publicly facing and internal documentation to outline processes for the submission, logging, review, assessment and monitoring of planning applications within their records system (UNIFORM). Upon review of this documentation, we found that a number of the documents were out of date or appear never to have been finalised. Further, through testing completed we identified a number of discrepancies across the documentation relating to the expected timescales for aspects of the application process to be performed.

Publicly Facing Documentation

A Planning Service Charter and an Enforcement Charter have been developed which set out the process for planning, assessment, monitoring and enforcement of planning applications. Section 158A of the Town and Country Planning (Scotland) Act 1997 requires that the Enforcement Charter is reviewed and updated every two years. We identified that this should have occurred in March 2024, however such a review did not take place.

The Planning Service charter is not a legislative requirement and therefore is not subject to regular review or approval. Management have acknowledged that the Planning Service charter has become outdated and have suggested that they might look to move away from/remove the charter in the future.

Internal Documentation:

LLTNPA has developed 24 procedural documents regarding the receipt, validation, consultation, assessment and determination of each type of planning application, and a further six documents relating to enforcement and monitoring. Upon review of the documents, we found that:

- 11 procedures have an expected review cycle of every 2 years, two of which were in date and nine out of review cycle. For the remaining 19 procedures, a review cycle has not been assigned, however, management noted that in these instances, the expected review cycle would also be 2 years.
- 19 procedures appear not to be finalised as they still included tracked changes/comments.
- 7 procedures are labelled as draft.

Further, we identified a number of discrepancies across the above documentation as a result of the lack of formal review and approval of this documentation. For example,

- In the Planning Service Charter, it states site visits should occur within 20 working days of the application being acknowledged - internal guidance states this will occur within 28 days,

demonstrating a difference in terminology used across documents. When queried with management, they noted the 28 day timeframe was the agreed period, and therefore the Planning Service Charter was incorrect.

- In the Planning Service Charter, it states that applications should be validated within five working days from the date the application is received. On the acknowledgement letter issued to applicants, it states that the validation process should occur within seven working days. When queried with management they noted that the seven working day timescale was the updated timeframe, therefore the Planning Service Charter was incorrect.
- Within the Enforcement Charter, it states that all complaints should be acknowledged within five working days. Within the internal enforcement administration document it states that the target for this is to occur within three working days. Management recognised the disparity and agreed to align these documents.

Root cause analysis

1. Management have acknowledged that documentation has become outdated due to other organisational demands taking precedence.
2. In certain cases, management recognised that documentation, including the Enforcement Charter, required review; however, management noted that operational practices remained consistent with the previous iteration, hence this was not prioritised.

Risk

There is a risk that outdated, inconsistent, or unapproved policies and procedures governing the planning application process may lead to inconsistent operational practice, non-compliance with statutory requirements, and reduced transparency for applicants. Inaccurate or contradictory guidance across public-facing documents, internal procedural notes, and statutory charters may result in delays, errors in processing applications, and an increased likelihood of challenge or reputational damage. This risk is heightened by the absence of formal review cycles, documented approval processes, and version control across key planning documents.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
1.1A	The Enforcement Charter should be reviewed and updated as soon as possible to comply with legislative requirements for a 2-year review cycle for the public facing document.	3 (Operation)	<p>The current Enforcement Charter is still applicable; there have been no legislative changes relating to enforcement and the information it contains is still accurate and relevant.</p> <p>We recognise that it has not been reviewed in line with the statutory period.</p> <p>We agree that the Enforcement Charter should be reviewed and updated as soon as possible. This is</p>	<p>Planning Manager, Senior Planner and Development Monitoring Officer</p> <p>October 2026</p>

			included as an improvement action in our Improvement Action Plan for 2025/2026 with a timescale for year 1.	
1.1B	<p>LLTNPA should develop and implement a formal, documented review schedule for all planning related procedures.</p> <p>This should include assigning review frequencies, owners, and approval routes for each document to ensure alignment with current operational practice.</p> <p>Management should ensure all internal procedural documents are finalised, including the removal of tracked changes, comments, and draft labelling. A consistent format and structure should be applied across all documents to strengthen clarity, improve usability by staff, and support version control.</p> <p>A comprehensive review should be undertaken to identify and resolve discrepancies between internal procedures and public-facing documents. Timeframes, terminology, and process descriptions should be aligned to reduce the risk of inconsistent advice or expectations for applicants and staff.</p>	2 (Design)	<p>We agree this would be a worthwhile update to our approach to managing our procedures.</p> <p>We will set up a project team to review all of the current procedures.</p> <p>Work is already underway to review all of the public-facing information we have on our website.</p> <p>We will review the Planning Service Charter and Enforcement Charter (as above).</p>	<p>Senior Planner and Development Monitoring Officer</p> <p>30 September 2026</p>

1.2 Planning assessment report templates

Observation

Planning applications are assessed using the National Planning Framework 4, the LLTNPA Local Development Plan (LDP), and other relevant legislation. While these frameworks establish the strategic and statutory context for decision-making, LLTNPA has not developed an internal procedure for planning application assessment. Management explained that, due to the highly varied and site-specific nature of applications, they consider it impractical to produce prescriptive guidance that would apply consistently across all scenarios. Some draft report templates have been developed to promote consistency in decision-making; however these have not been completed for all application types.

Notably, we found that there are 12 types of planning applications, and templates had not been developed for the following five application types:

- Planning permission in principle
- Matters specified in conditions
- Advertisement consent
- Conservation area consent
- Amendments to a S75 notice

We note that management have confirmed that the first four types of applications listed above would fall under 'detailed' reports, for which a report template already exists, and therefore further templates have not been created to prevent duplication. However, management recognise that this could be clarified, and that a template currently does not exist, but could be created for an 'Amendments to a S75 notice' application.

In the absence of structured training, comprehensive internal guidance, and complete templates, assessment activity relies heavily on the professional judgement and prior experience of individual case officers. Management acknowledged that this can result in variation in how similar applications are interpreted or assessed, depending on the officer's background, approach, and level of experience.

Root cause analysis

1. Management explained that they consider it impractical to produce prescriptive guidance due to the highly varied and site-specific nature of planning applications, which has contributed to the absence of detailed internal assessment procedures.
2. Planning staff typically join LLTNPA with existing experience and knowledge of relevant planning legislation and processes. As a result, management have not identified a need for formalised training.
3. Management highlighted that delegated reports are reviewed and approved by a line manager before decisions are finalised. Large or complex applications are escalated to the Planning and Access Committee, which provides an additional safeguard and further mitigates concerns around inconsistent decision making.

Risk

There is a risk that the absence of structured training, comprehensive internal guidance, and complete assessment templates may lead to inconsistent interpretation and assessment of planning

applications. Reliance on individual professional judgement increases variability in decision-making, reduces consistency and transparency, and limits LLTNPA’s ability to demonstrate a robust and repeatable assessment process. This may result in inconsistent outcomes for applicants, challenges to decision-making, and potential reputational impact for the Authority.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
1.2A	<p>LLTNPA should complete and implement a report template for amendments to a S75 notice application.</p> <p>Further, management should clarify which application types pertain to each template during refreshment of internal procedures per MAP1.1.</p> <p>Templates should provide a structured approach to recording assessments and detail all relevant legislation/documentation staff should consider when making an assessment in order to improve consistency, and transparency.</p>	2 (Design)	<p>We will create a template for a S75A application and add it to Uni-form.</p> <p>We will create a master document which lists each of the templates and explains which template is to be used for which applications.</p> <p>Our templates already include the relevant legislation and documentation e.g. Supplementary Guidance. We will ensure that the review is comprehensive.</p> <p>Noting that no inconsistency was identified as part of the audit, we nevertheless understand the potential risk.</p>	<p>Senior Planner June 2026</p> <p>Senior Planner June 2026</p>

Control Objective 2: Applications are assessed in a timely, transparent and consistent manner, in line with policy

Amber

2.1 Timeliness of Decisions

Observation

Our review assessed whether planning applications were determined in line with expected timeframes and whether clear rationale and justification were documented for each decision. We reviewed a sample of applications decided between February 2025 and February 2026, including ten approved applications and three refused, returned or disposed of cases. Across this sample, we identified recurring issues with delays in both validation and decision-making.

Of our sample of 10 approved applications, we found that:

- In five instances (50%), the deadline for validation had been missed (i.e. seven working days after the application was originally acknowledged). The number of days overdue ranged from 2-21 working days.
- In five instances (50%), the original target date for final outcome decision had been missed (Target date is set at the point of validations and is two months for applications other than complex/major which is four months). In two of these instances, a deadline for extension was agreed, but ultimately also was not met (see MAP3.1). The number of days overdue ranged from 21-424 working days. For the item selected that was overdue by 424 days, we did obtain evidence of ongoing engagement between LLTNPA and the applicant during the period 2023-2025.

Similar issues were identified across the refused and disposed cases:

- There was only one refused application, both the initial deadline and the agreed extension were breached. Validation was overdue by 14 working days and 166 working days overdue for the final decision; and
- One “disposed” case showed a significant delay: although validated on 19 October 2018, a decision to dispose of the application was not taken until 4 November 2025 — a period of just over seven years. Management confirmed that they had actively engaged with the applicant to encourage compliance and avoid disposal; however, the applicant ultimately did not comply, and the case was disposed of in 2025 once the development became immune to enforcement¹ and the previously required retrospective application was no longer necessary.

Management confirmed that weekly meetings are held between the Senior Planner and case officers to review caseloads and prioritise applications, including consideration of consultation requirements, additional information requests and decision deadlines. Management acknowledge that current system limitations within ‘UNIFORM’ prevent automated monitoring, and management are exploring the use of Power BI to provide improved oversight and early warning of approaching deadlines. We confirmed that the use of Power BI for extraction of data and analysis has been included within

¹Operational development, including building works or creation of dwellings/houses, becomes immune from enforcement after four years, provided the development is substantially complete. All other breaches, including material changes of use or breaches of condition, become immune after ten years. After these periods, development becomes lawful and enforcement action cannot be pursued. In this case, enforcement was immune after four years.

LLTNPA's Improvement Action Progress Update 2025, as part of the National Planning Improvement Framework.

Root cause analysis

1. Timeframes for validation and decision are not statutory, but rather internal timeframes established by LLTNPA.
2. Planning applications can be delayed by a number of factors, many of which are not within LLTNPA's control i.e. time taken for applicants/agents to supply additional documentation, response time from consultees etc.
3. Scottish Government has only clarified the use of extensions and how they should be recorded for complex cases. LLTNPA has not established an internal process for the agreement of extensions, nor how these agreements should be centrally recorded within their records system.
4. Management are aware of the need for enhanced monitoring over the timeliness of application decisions and have been exploring system functionality to facilitate this; however other organisational priorities have taken precedence over this.

Risk

There is a risk that delays in validating and determining planning applications, including where agreed timescales are not met, may result in inconsistent service delivery and reduced compliance with expected performance standards. Failure to meet target validation and decision deadlines may lead to applicant dissatisfaction, reduced transparency, increased likelihood of challenge, and reputational impact for LLTNPA.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
2.1A	LLTNPA should introduce enhanced monitoring arrangements to ensure that validation and decision deadlines are regularly reviewed and actively managed. This should include routine oversight of approaching deadlines and escalation routes where delays are anticipated. This may be achieved via ongoing work to introduce PowerBI capabilities.	3 (Design)	<p>We acknowledge the aspiration to consistently improve deadlines for validation and decision and our Improvement Action Plan already includes a commitment to develop an effective monitoring system to allow real-time tracking of applications to facilitate more effective caseload monitoring and to identify areas where applications are being stalled.</p> <p>We are already looking into the use of PowerBI to help manage caseload and processes more efficiently. This currently has a 2 year timescale recognising the lead-in time for the GIS resource to make the Power BI connections to the Uni-form system.</p>	<p>Planning Manager and Senior Planner</p> <p>October 2027</p>

			<p>Management already review approaching deadlines with staff as part of weekly catch-up meetings and will continue to focus on this.</p> <p>It is acknowledged as part of this audit that more complex applications invariably take longer to determine than the statutory periods allow. We recognise the importance of focusing on consistent communication on extensions to time in line with recommendation 3.1B.</p>	
2.1B	<p>LLTNPA should implement regular reviews of all cases exceeding a defined threshold to ensure they are appropriately progressed, escalated, or closed. This is particularly important in light of the disposal case that remained unresolved for more than seven years.</p>	2 (Design)	<p>We will implement a review of “legacy” cases, every 3 months by the circulation of a list to prompt review of these cases.</p> <p>“Disposal” is a very occasional action and in this case it was connected to other ongoing proposals for a site with a complex planning history and could not have been disposed of any sooner.</p>	<p>Development Management Support Co-ordinator and Planning Manager</p> <p>Every 3 months, starting now</p>

Control Objective 3: Decisions are clearly documented, justified and communicated to key stakeholders



Yellow

3.1 Use of Extensions

Observation

LLTNPA has not established formal arrangements for how extensions to planning application decision timescales should be agreed, recorded within UNIFORM, or communicated to applicants. This has resulted in inconsistent practice across the Planning Service.

Scottish Government (SG) guidance issued in 2022 notes that “*statutory consultees should actively promote and encourage the use of processing agreements associated with major or national developments and also substantial or complex local developments.*” In practice, this expectation applies primarily to applications determined by the Planning and Access Committee. In our sample at MAP2.1, both applications requiring extensions were Committee decisions and therefore met the threshold for substantial or complex developments. However, a formal processing agreement was prepared in only one of the two cases. We queried this with management and there was no clear reason for the lack of consistency applied.

For less complex applications determined under delegated authority, neither SG nor LLTNPA have set out a process for agreeing extensions, including when during the assessment process an extension should be sought. The ‘UNIFORM’ record system contains a field for entering an extension date when a formal processing agreement exists, currently extensions agreed via email should be manually added to the case file by the Case Officer. It was thought by management that there was no field within ‘UNIFORM’ to input this date for extensions agreed out within formal processing agreements, however, during the review management have identified that a field could be utilised for this purpose and have suggested doing so going forward. . As the use of extensions is not mandatory, our testing identified that this does not always occur in practice. In three of the five cases in our sample where decision deadlines were exceeded, no extension had been agreed.

Root cause analysis

1. Extensions are not mandated by the SG but rather are encouraged in order to promote consistency and transparency with applicants. As they are not mandatory, they are not consistently utilised.
2. LLTNPA has not agreed internal arrangements for the timeframe by which an extension should be agreed and recorded within ‘UNIFORM.’ As above, as this is not a mandatory and established process, this does not consistently occur.

Risk

There is a risk that the absence of formal arrangements for agreeing, recording, and communicating extensions to planning application decision timescales may lead to inconsistent and unclear practice across the Planning Service. Without a defined process applicable to both delegated and Planning and Access Committee cases, there is an increased likelihood that “extensions of time” will not be appropriately recorded within ‘UNIFORM,’ or transparently communicated to applicants, resulting in potential reputational impact on LLTNPA.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
3.1A	LLTNPA should develop and document a formal procedure setting out when an extension should be sought (i.e. two weeks prior to the decision deadline) and the circumstances that require a processing agreement versus an informal extension. This process should apply to both Planning and Access Committee and delegated decisions and reflect Scottish Government expectations regarding processing agreements for substantial or complex applications.	2 (Design)	<p>We agree this is an area that is not fully consistent at the moment and welcome the recommendation.</p> <p>We will produce an internal procedure on Processing Agreements and extensions to time to set out the circumstances where formal Processing Agreements will be used and where more informal extensions will be agreed.</p>	<p>Senior Planner</p> <p>July 2026</p>
3.1B	Management should ensure that all extensions whether agreed via a formal processing agreement or by email are recorded consistently within 'UNIFORM.' This should include a mandatory field for the agreed extension date, supported by clear instructions for how case officers must upload evidence of the agreement (e.g., email correspondence or the signed processing agreement). In line with MAP2.1A, regular review and tracking of application extensions (either via PowerBI or other mechanisms) should be undertaken to ensure there is appropriate oversight of agreed timeframes, and efforts are taken to progress applications in a timely manner to prevent further breaches.	2 (Design)	<p>As above we welcome the recommendation and we are investigating whether it is possible to record extensions to time in Uni-form.</p> <p>Our approach is always to endeavour that applications do not go over time, without good reason.</p> <p>As already set out in a previous section, we plan to use PowerBI to help with caseload management.</p> <p>Noting that extensions of time are not mandatory we would nevertheless see this as a worthwhile action to secure better communication around timescales.</p>	<p>Development Management Support Co-ordinator, Planning Manager and Senior Planner</p> <p>August 2026</p>

Control Objective 4: There are clear processes in place to monitor compliance with planning permission conditions and to take enforcement action when applicable



4.1 Review of Enforcement Cases

Observation

Our review of enforcement activity identified weaknesses in the documentation and oversight of open enforcement cases. We obtained a list of all enforcement cases raised between February 2025 and February 2026 and noted that LLTNPA had taken action (i.e., issued an enforcement decision or formally closed the case) in only two instances, while the remaining 21 cases were recorded as "pending consideration."

Of the five cases selected for detailed testing, four had been raised internally by LLTNPA staff and one had been submitted anonymously, at the time of fieldwork there was not a report mechanism within UNIFORM to pull a report of case notified by identifiable, members of the public. As such, we were unable to test compliance with the standard acknowledgement and progress-update timeframes, which apply only where the reporter is identifiable (i.e. issue was not raised anonymously), and the issue was raised by a member of the public rather than a LLTNPA member of staff. Management confirmed that for anonymously raised issues/issues raised by LLTNPA members of staff, the timeframes for acknowledgement and an update on the case are not applicable. However, we found that this distinction is not reflected within current internal procedures.

In the absence of this communication, our testing focused on whether the cases had been progressed appropriately and whether the actions taken were clearly documented. While we confirmed that planning officers had taken steps to investigate each case—including issuing letters, contacting relevant individuals, and engaging in follow-up discussions—this activity was not consistently reflected in the case file. As a result, the documented status did not always provide an accurate or complete picture of the work undertaken. In two of the five cases reviewed, discussions with the Planning Team indicated that the matters had effectively been resolved and the cases should likely have been closed, but this had not yet been actioned.

We also identified that LLTNPA does not currently operate a routine review process for open enforcement cases. Instead, reviews are carried out on an ad-hoc basis, which contributes to cases remaining open for extended periods and increases the likelihood that updates or closure decisions are not recorded in a timely manner.

Root cause analysis

1. LLTNPA does not operate a formal, routine review process for enforcement cases, with reviews carried out only on an ad-hoc basis. This has contributed to cases remaining open longer than necessary and updates not being recorded in a timely or consistent manner.
2. We understand that enforcement cases were previously managed by the Planning Enforcement Officer; however, following internal restructuring, responsibility for these cases now forms part of the Case Officers' role and capacity has been an ongoing challenge.

- The Planning Monitoring Officer is typically responsible for preliminary investigation into the identified issue, and then the case is assigned to a Case Officer for follow up and action. This is assigned in addition to their existing workload of assessing and writing application decision reports. Resultantly, this can take precedence and enforcement cases are not always followed up/closed in a timely manner.

Risk

There is a risk that inconsistent documentation and the absence of routine oversight of enforcement cases may result in unclear case status, delays in progressing or closing cases, and reduced transparency of enforcement activity. Without formal review processes and complete case records, there is an increased likelihood that enforcement actions will not be monitored effectively, leading to errors, inefficiency, challenge, and potential reputational impact for LLTNPA.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
4.1A	LLTNPA should introduce a formal, scheduled review process to ensure that all open enforcement cases are actively monitored, progressed, and closed where appropriate.	2 (Design)	<p>We accept this recommendation and agree there should be a regular review of enforcement cases.</p> <p>We will undertake to actively review “open” enforcement cases on a regular basis- every 3 months.</p> <p>We will look at options to enhance the administrative support to the Planning Monitoring Officer.</p> <p>Relevant procedures to be updated.</p>	<p>Planning Manager, Development Management Support Co-ordinator and Development Monitoring Officer</p> <p>July 2026</p>
4.1B	<p>Management should ensure that all investigative actions, such as correspondence, site visits, discussions, and decisions, are recorded consistently within the enforcement case file.</p> <p>Management may wish to clarify the expectation to do so within refreshed documentation per MAP1.1A.</p>	2 (Design)	<p>We agree with this recommendation and we are reviewing the Enforcement Procedure and will include in this the requirement to upload all information to the file and to be clearer on the allocation of cases i.e. who is the owner of the case file.</p> <p>We are reviewing the Enforcement Charter as per the above.</p>	<p>Planning Manager, Senior Planner and Development Monitoring Officer</p> <p>October 2026</p>
4.1C	Management should ensure internal procedures are updated to clarify the difference in expectations for communication of updates against issues raised for members of the public, vs anonymous individuals/LLTNPA	1 (Design)	We note the aspiration of this and we can record the route by which a “planning breach” was identified i.e. by a member of staff or an external complainant. (If anonymous there is no ability to acknowledge or provide update).	<p>Planning Manager, Senior Planner and Development Monitoring Officer</p>

	staff members. E.g. that for anonymous individuals and LLTNPA staff, the same timeframes for acknowledgement and update are not applicable.		The Procedure will recognise when there is a need to communicate externally.	October 2026
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Control Objective 5: Appropriate governance structures are in place to oversee planning activity and decision making, including clear roles and responsibilities and conflict of interest management



Green

No reportable weakness identified

Our review confirmed that LLTNPA has a range of established internal and external reporting mechanisms that collectively support wider oversight of the National Planning Framework 4 and the LLTNPA Local Development Plan.

LLTNPA submits planning statistics to the Scottish Government on a quarterly basis, with its data incorporated into the national planning statistics published annually and quarterly. In addition, LLTNPA prepares an annual Performance Assessment Report in line with the requirements of the Planning (Scotland) Act 2019, supported by a comprehensive Improvement Action Plan aligned to the National Planning Improvement Framework themes. We reviewed the 2024 Improvement Action Plan, the 2025 update, and the March 2025 Performance Assessment Report, and noted that they clearly set out performance measures and SMART improvement actions.

Internally, LLTNPA provides quarterly updates to the Board on progress against the Annual Operating Plan. Review of the most recent reports and associated minutes confirmed that the Board receives detailed updates against each deliverable, supported by RAG-rated status reporting and evidence of scrutiny, including challenge in areas where progress was not on track.

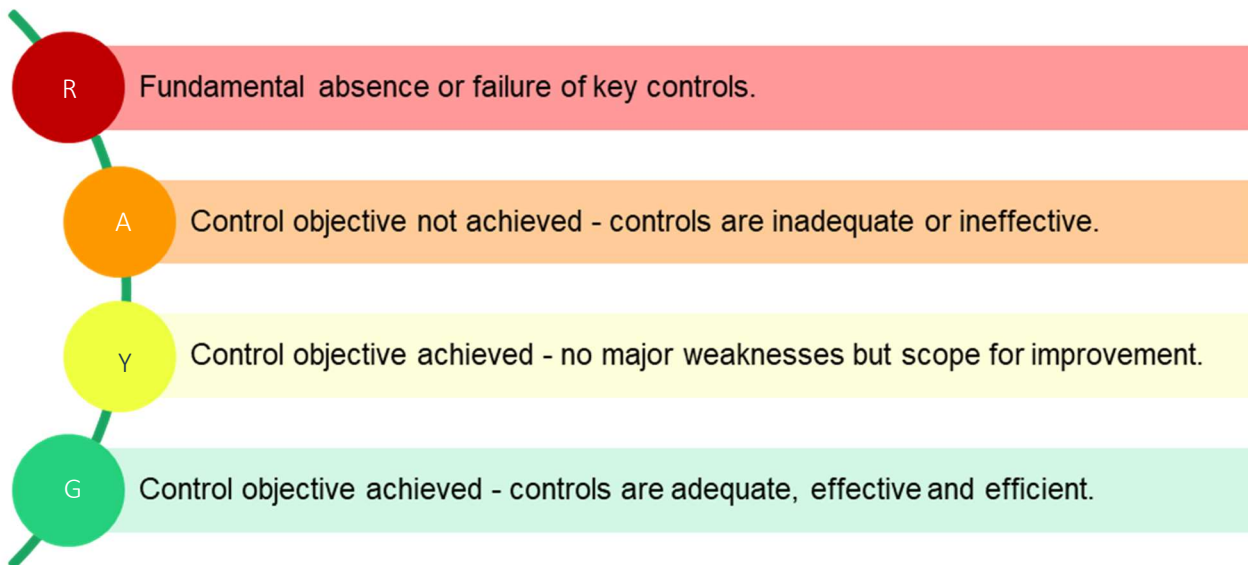
We also reviewed the governance arrangements for the Planning and Access Committee, which meets publicly to consider major and complex planning applications, enforcement matters, legal agreements, and access issues. The committee's Standing Orders and the Planning Scheme of Delegation clearly set out decision-making responsibilities, procedures for declarations of interest, arrangements for public participation, and voting processes. Of our sample of applications, two were determined by the Planning and Access Committee. In both cases, our review of the Committee minutes and the supporting papers confirmed that the Committee demonstrated thorough scrutiny of the matters under consideration. The minutes also provided detail of all individuals (applicants, agents and representatives) who presented or spoke on the case, evidencing an open and robust decision-making process.

Appendix A – Definitions

Audit Ratings

Immediate major improvement required
•Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.
Substantial improvement required
•Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Minor improvement required
•A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Effective
•Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Control assessments



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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