Loch Lomond and the Trossachs National Park Authority
Internal Audit Report

Management Action Follow Up – Q2 2026/27

August 2026

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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

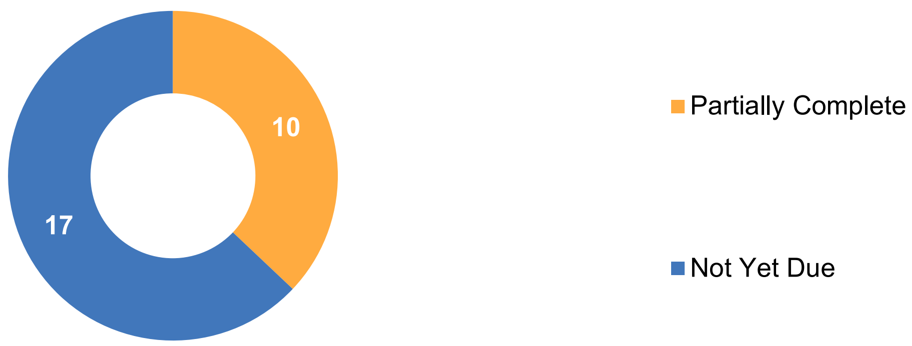
The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

Summary of progress

The table below shows the movement in the LLTNPA audit actions tracker in the period to August 2026:

	Number of Actions
Open actions brought forward	17
Actions added to tracker	10
Total actions to follow-up	27
Actions closed	-
Open actions carried forward	27

Status of Actions as at August 2026



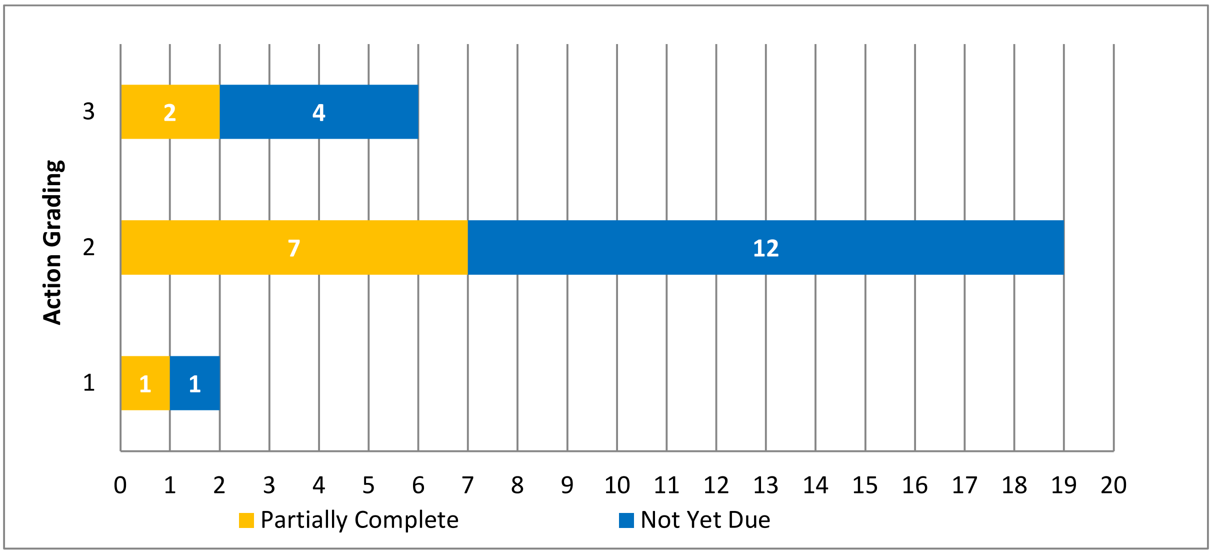
In the period to August 2026, 10 actions (37%) have been assessed as partially complete with 17 actions (63%) not yet due.

Further detail on all outstanding actions is included at Appendix 2.

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
2023/24 - Workforce and Succession Planning	-	3	-
2024/25 - Compliance with Mandatory Qualifications, Training and Memberships	-	2	-
2025/26 - Financial Sustainability	-	1	-
2025/26 – Management Information / Information Security	-	-	3
2025-26 – Stakeholder Management	-	-	8
2025-26 Planning Authority	-	4	6
Grand totals	-	10	17

Appendix 2: Summary of outstanding actions

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
Workforce and Succession Planning Recommendation 3	Management should ensure that: •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	The Delivery Plan links to the People & Engagement Strategy and both the NPPP and Corporate Plans. This People & Engagement Strategy is an ongoing piece of work with a due date for a strategy by 31 March 2027. 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. In addition, to inform the P&E strategy beyond the NPPP and Corporate plan, an all staff Best Companies survey is due to be sent out in Sept with follow up and action plan.	Partially Complete

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
Workforce and Succession Planning Recommendation 2	Management should ensure that: •The Delivery Plan is updated to include a timetable detailing the planned implementation date and responsible officer for all actions noted within the workforce strategy. •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.	2	31 Mar 24	31 Mar 27	HR are currently undergoing a review of their documentation structure throughout the function. Part of this update will include the new "People & Engagement Strategy", due to be in place by 31 March 2027. This will include Document Controls as standard. A new HR Manager has been in role since May 2026, supporting the above.	Partially Complete
Workforce and Succession Planning Recommendation 1	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.	3	30 Sept 24	31 Mar 27	The Succession Plan links to the People & Engagement Strategy insofar as we will identify key competencies needed from roles, linked to the Learning Framework. We have begun this process by refreshing the organisational mandatory learning, and are now	Partially Complete

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	Once finalised, the document should: •Be approved at an appropriate level. •Include a version control confirming the approval and review process. •Be rolled out across the organisation. •Have a corresponding action plan to facilitate the implementation of the strategy objectives.				engaging with teams at an individual level to discuss functional skills. This People & Engagement Strategy is an ongoing piece of work with a due date for a strategy by 31 March 2027. Functional skills gathering underway. Organisational mandatory training is at 100% as at w/c 27 July.	
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	1	30 Mar 25	31 Mar 27	This will be covered in the People & Engagement Strategy, which is an ongoing piece of work with a due date for a strategy by 31 March 2027. Verification of relevant qualifications and professional memberships is carried as part of our pre-employment checks.	Partially Complete

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	regularly, updated as necessary, include version control, and be communicated to all relevant staff.					
Compliance with Mandatory Qualification, Training and Memberships Recommendation 1	Management should: • 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 and reviewed regularly to ensure that it remains fit for purpose. • 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.	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 strategy by 31 March 2027. 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. We have also updated our Seasonal Ranger induction to ensure that this information is captured via our ELMS system, creating efficiencies in both line management responsibility and also governance around completion information. In addition, Mandatory Training which is relevant to all staff has been identified and, starting on 01	Partially Complete

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					February 2026, a company-wide refresher training programme will be rolled-out via the ELMS platform. Our completion rate is currently 98%. We have now begun the process of working with individual teams to identify mandatory functional skills/training that are required for each team. We will then be developing a programme for rolling this out. Work continues to identify further improvements, particularly around functional and leadership training.	
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	2	30 Jun 26	31 Mar 27	Focus in the last quarter has been on understanding Public Service Reform priorities and translating what this means for LLTNPA. Scottish Government confirmed no Medium Term Financial Strategy will be published in 2026 as such	Partially complete

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	objectives to provide visibility of financial risks.				awaiting further details on Programme for Government and accompanying fiscal statement which is due in September. Once this is published, the MTFP assumptions will be updated and reviewed by the Exec Team and next steps for presenting a final plan for approval will be laid out.	
2025/26 Stakeholder Management 1.1A Stakeholder engagement plan	LLTNPA should develop and document a formal Stakeholder Engagement Plan to establish a clear and consistent approach to engagement. The plan should set out minimum expected standards for engagement, define roles and responsibilities of staff, and outline the key methods of engagement to ensure consistency across the organisation. To ensure the organisation can continue to ensure engagement is	3	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
	bespoke to each project of activity, management may wish to outline the methods of communication which must be considered for each project with an assessment at a project level as to which engagement methods, or whether any additional ones are required. To ensure a scalable approach is taken management may wish to set these requirements in the context of the scale of projects.					
2025/26 Stakeholder Management 1.1B Stakeholder engagement plan	LLTNPA should incorporate an organisation wide stakeholder mapping exercise within the Stakeholder Engagement Plan. This should categorise stakeholders based on their level of interest and influence and set out the expected frequency and examples of appropriate methods of engagement to ensure a consistent and structured	3	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
	approach, tailored to the needs of the stakeholder(s) in question. While stakeholders may form different levels of interest and influence for each project, this mapping within the Stakeholder Engagement Plan should be considered against delivery of the corporate outcomes, it is recommended that the plan covers the same timescale as LLTNPA key strategic documents and as such reviewed alongside these, to ensure continued relevance management may wish to undertake a high level review of the maps to ensure continued relevance.					
2025/26 Stakeholder Management 2.1A Approach to	LLTNPA should formalise stakeholder mapping guidance and establish a standard for staff to follow when planning engagement activities. This should include clear categorisation criteria and documentation requirements including outlining	2	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
stakeholder mapping	how to document stakeholder maps alongside the type of engagement required and frequency to ensure consistency across the organisation. This mapping should form part of a standardised project planning templates.					
2025/26 Stakeholder Management 4.1A Approach to planning, resourcing and delivering engagement	LLTNPA should develop a framework for utilising the stakeholder mapping output (MAP 2.1A) to plan formal engagement activities to ensure a consistent approach across the organisation. This should ensure there is clear documentation of the specific engagement being undertaken against each stakeholder group, alongside the timing and resources required to deliver the activity. This should be flexible to pragmatically suit the requirements of the work being undertaken, and enhance the experience and expertise that staff bring to engaging with the	2	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
	stakeholders they interact with most often					
2025/26 Stakeholder Management 5.1A Balanced set of engagement methods	As part of the creation of the Stakeholder Engagement Plan (MAP 1.1A) management should outline the key communication and engagement methods and channels to be considered for use across the organisation. Management should ensure that during the planning processes for engagements guidance from the organisation's stakeholder engagement plan and training is followed so that the particular channel(s) for engagement for each stakeholder group has been considered and is accessible, appropriate and effective.	2	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due
2025/26 Stakeholder Management	LLTNPA should introduce consistent mechanisms and defined processes for gathering and reviewing stakeholder feedback. This should include clear steps for requesting input,	2	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
6.1A Formalised mechanisms for requesting and reviewing feedback	documenting responses, and monitoring actions to ensure engagement activities are informed by stakeholder views and concerns are addressed consistently.					
2025/26 Stakeholder Management 7.1A Consistent feedback loop	Following the development of a consistent feedback process under MAP 6.1A management should outline a required approach for communicating back to stakeholder the actions being taken as a result of the feedback provided. As a minimum management should require that the approach is considered and documented as part of the planning documents for any projects being undertaken where stakeholder feedback will be sought.	2	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
2025/26 Stakeholder Management 8.1A Lessons learned and effectiveness of engagement	Management should ensure that consideration of stakeholder engagement is included in any lessons learned activities undertaken on projects. These should be formally documented and shared where relevant across LLTNPA to ensure that other projects may benefit from the lessons identified. Lessons learned should be centrally recorded and a process established to ensure these are reviewed and considered as part of future engagement planning.	2	31 Dec 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan.	Not yet due
2025/26 Management Information/Information Security	We recommend undertaking an exercise to identify all key information used across the organisation to inform decision making, using the Retention Schedule as the basis.	2	31 Mar 27	N/A	Progressing as part of ongoing policy review and organisational approach to Records Management.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
1.1A Record of Information	The output of this should be a document which lists the information, its classification, where it is stored, how it is maintained, the retention period, the security controls required, and the owner of the information. We recommend that this is maintained as a live document, with supporting policy and procedure implemented to clarify the organisational requirements and responsibilities of staff.					
2025/26 Management Information/Information Security 2.1A Maintaining and implementing	We recommend implementing a policy setting out the expected approach to information disposal within the organisation, with a supporting procedure explaining the steps for staff to take for this to operate in practice.	2	31 Mar 27	N/A	Progressing as part of ongoing policy review and organisational approach to Records Management.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
key documents						
2025/26 Management Information/Information Security 2.1B Maintaining and implementing key documents	We also recommend reviewing the overdue policies, procedures, and guidance with priority to ensure that key documents remain appropriate and up to date.	2	31 Mar 27	N/A	Progressing as part of ongoing policy review and organisational approach to Records Management.	Not yet due
2025/26 Planning Authority 1.1A Review of Procedures and Charters	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	31 Oct 26	N/A	On Track	Not yet due
2025/26 Planning Authority	LLTNPA should develop and implement a formal, documented	2	30 Sep 26	N/A	On track - progressing as part of the development of our Stakeholder Engagement Plan	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
1.1B Review of Procedures and Charters	review schedule for all planning related procedures. This should include assigning review frequencies, owners, and approval routes for each document to ensure alignment with current operational practice. 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. 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.					

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
2025/26 Planning Authority 1.2A Planning assessment report templates	LLTNPA should complete and implement a report template for amendments to a S75 notice application. Further, management should clarify which application types pertain to each template during refreshment of internal procedures per MAP1.1. 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.	2	30 Jun 26	31 Oct 26	Template for s75A application not yet complete Master document with report templates complete	Partially complete
2025/26 Planning Authority	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	3	31 Oct 27	N/A	On Track	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
2.1A Timeliness of decisions	approaching deadlines and escalation routes where delays are anticipated. This may be achieved via ongoing work to introduce PowerBI capabilities.					
2025/26 Planning Authority 2.1B Timeliness of decisions	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.	2	30 Jun 26	30 Oct 26	Review of legacy cases every 3 months implemented- initial review due to be completed in August 2026 and will then run on a 3 monthly cycle as agreed	Partially complete
2025/26 Planning Authority 3.1A Use of Extensions	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	2	31 Jul 26	30 Oct 26	Processing Agreement and Extension to Time Procedure is under development- not yet complete.	Partially complete

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
	Government expectations regarding processing agreements for substantial or complex applications.					
2025/26 Planning Authority 3.1B Use of Extensions	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	31 Aug 26	N/A	This is in progress as per above action to develop a procedure.	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
2025/26 Planning Authority 4.1A Review of Enforcement Cases	LLTNPA should introduce a formal, scheduled review process to ensure that all open enforcement cases are actively monitored, progressed, and closed where appropriate.	2	31 Jul 26	31 Oct 26	We have commenced an initial review of enforcement cases and following this will review every 3 months. Additional admin support is being provided to the Development Monitoring Officer and we are working with the newly appointed Service Designer to look at some of our processes to potentially reduce administrative tasks.	Partially complete
2025/26 Planning Authority 4.1B Review of Enforcement Cases	Management should ensure that all investigative actions, such as correspondence, site visits, discussions, and decisions, are recorded consistently within the enforcement case file. Management may wish to clarify the expectation to do so within refreshed documentation per MAP1.1A.	2	31 Oct 26	N/A	On track	Not yet due
2025/26 Planning Authority 4.1C Review of	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	1	31 Oct 26	N/A	On track	Not yet due

Report / Action	Recommendation	Grade	Original timescale	Revised timescale	Update 2026/27 Q2 Follow Up	Status
Enforcement Cases	anonymous individuals/LLTNPA staff members. E.g. that for anonymous individuals and LLTNPA staff, the same timeframes for acknowledgement and update are not applicable.					

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.