



Loch Lomond and The Trossachs National Park Authority

Internal Audit Report 2026/27

Freedom of Information

May 2026

Review Sponsor: Jane Kemp, Head of
Governance and Performance

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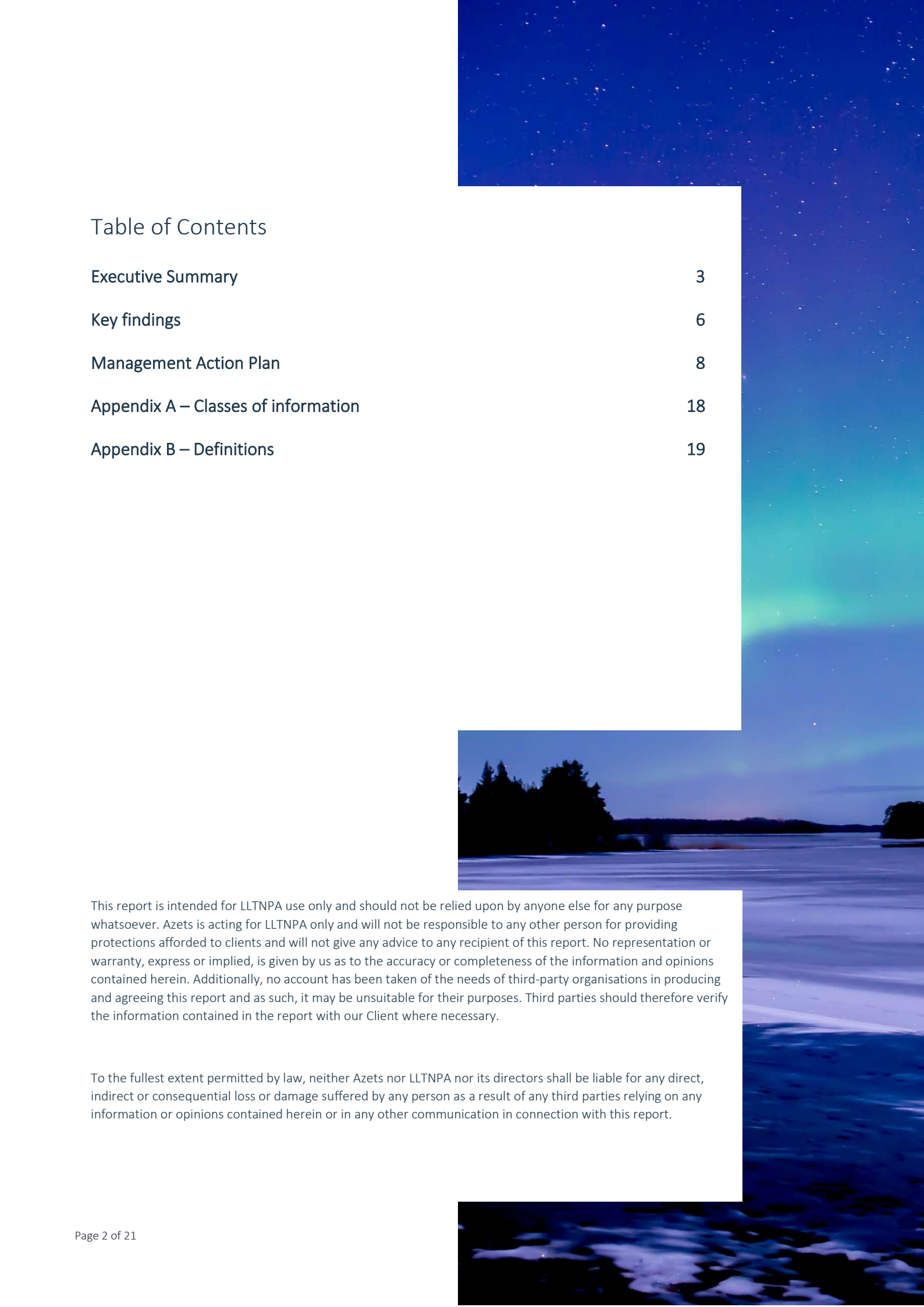


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Executive Summary

Conclusion

Audit Rating	Minor Improvement Required
Loch Lomond and the Trossachs National Park Authority (LLTNPA) has structured and effective arrangements in place for managing Freedom of Information (FOI) requests. A clear Freedom of Information/Environmental Information Policy alongside a supporting Procedure are in place, outlining LLTNPA's approach to handling requests in alignment with legislative requirements. There are processes in place to ensure requests are appropriately logged, assessed, and responded to in a consistent manner. In addition, there is a publication scheme setting out the classes of information made available to the public and the means by which they can be accessed. In practice, we observed that these arrangements are in general operating effectively. Roles and responsibilities are well understood across the team and requests are consistently handled within statutory and internal timescales. This is supported by regular oversight activities to ensure issues are identified and addressed promptly. However, we identified a small number of opportunities for improvement which, if addressed, would further strengthen the consistency, resilience, and formalisation of existing controls. These relate to (i) ensuring policies and procedures are regularly reviewed and reflect current practice, (ii) enhancing role-specific training and supporting guidance for staff involved in request handling, in particular in relation to distinguishing FOI and Environmental Information requests, (iii) reviewing and maintaining the Publication Scheme to ensure information remains accessible and up to date, and (iv) supplementing the current monitoring and reporting arrangements with additional information to strengthen governance.	

Background and scope

The Freedom of Information (Scotland) Act 2002 (FOISA) promotes openness and accountability across the public sector by ensuring that people have the right to access information held by Scottish public authorities.

FOISA allows anyone to request information from Loch Lomond & The Trossachs National Park Authority. If this information is held it is expected to be released, provided no exemptions apply. When it receives an FOI request Loch Lomond & The Trossachs National Park Authority has to meet certain obligations in responding, including adhering to specific timescales.

FOISA also requires that Loch Lomond & The Trossachs National Park Authority maintains a publication scheme, listing all information published on a regular basis. The proactive publication of information is seen as one of the key ways in which organisations can reduce the burden of responding to FOI requests and increase trust in the organisation.

The handling of FOI requests is a key statutory obligation for Loch Lomond & The Trossachs National Park Authority and supports transparency, accountability and public confidence in the organisation. Robust controls are required to ensure that requests for information are managed in accordance with legislative requirements, responded to within statutory timescales and handled in a consistent and proportionate manner.

Monitoring and reporting of FOI activity is an important element of good governance, providing assurance to senior management that statutory obligations are being met and enabling trends, risks or areas of noncompliance to be identified and addressed promptly. Weaknesses in FOI handling could result in breaches of legislation, regulatory challenge or reputational damage.

In accordance with the 2026/27 Internal Audit Plan, we have performed a review of the controls in place for the handling of Freedom of Information requests within Loch Lomond & The Trossachs National Park Authority, with specific focus on compliance with statutory response timescales, fulfilment of publication requirements, and the effectiveness of monitoring and reporting arrangements. This did not include review of environmental information requests, which are separately regulated.

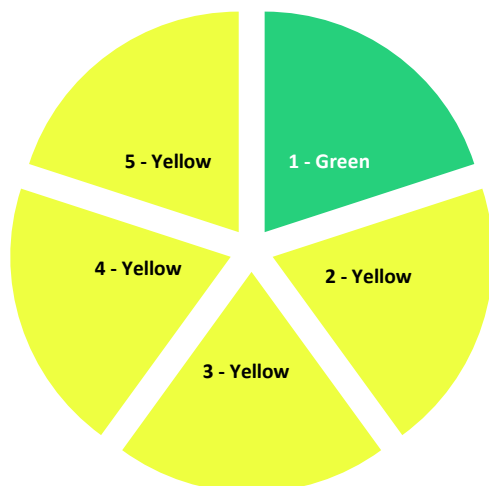
Key Contacts and Audit Team

Key Contacts	Audit team
<i>Douglas Smith, Corporate Performance Manager</i> <i>Kevin Bradshaw, Information Manager</i>	<i>Stephanie Hume, Audit Director</i> <i>Rachel King, Audit Manager</i> <i>Jadeine Jacob, Internal Auditor</i>

Acknowledgement

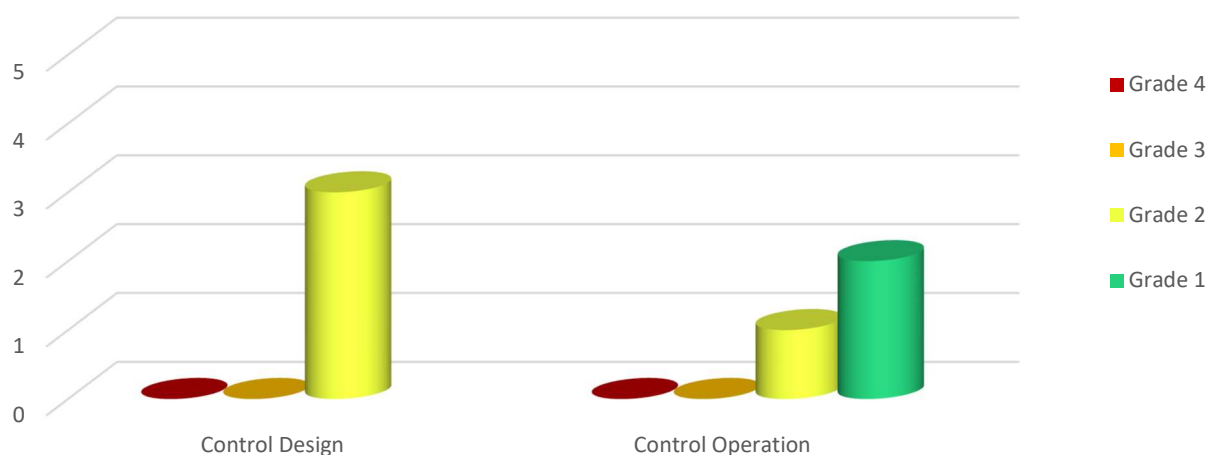
We would like to take this opportunity to thank all members of management and staff for the help, courtesy and co-operation extended to us during the review.

Control assessment



- 1. There are clear, documented and up to date policies and procedures in place for managing Freedom of Information requests, including defining the information and data falling under the legislation.
- 2. Roles and responsibilities for the handling of requests are clearly defined and understood, with adequate arrangements in place to support compliance across the organisation.
- 3. Freedom of Information requests are appropriately identified, recorded, managed and responded to in line with legislation and statutory timescales.
- 4. Publication obligations are met, ensuring that relevant information is proactively made available in line with regulatory requirements.
- 5. Effective monitoring and reporting arrangements are in place, providing management with oversight of activity, performance against timescales, and any instances of noncompliance or associated risks.

Improvement actions by type and priority



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

Key findings

Good practice

- LLTNPA has established a clear and well-structured FOI Policy and supporting Procedure that align with legislative requirements. These documents are easily accessible, ensuring that both the public and staff can readily understand how requests are managed.
- Roles and responsibilities for processing FOI requests are well understood in practice, with a consistent end-to-end process in place. From logging and acknowledgement through to drafting, review and issuance of responses, there is a clear understanding of the responsibility for each stage in the process. Our sample testing confirmed that this process is being followed in practice and that it supports effective handling of requests.
- Our sample testing of FOI requests confirmed that responses are consistently issued within both statutory and internal deadlines. From a sample of seven FOI requests, all responses were issued within the statutory timeframe of 20 working days. In addition, all requests were managed in line with internal targets, including acknowledgement within four working days and provision of relevant information by staff within ten working days.
- A detailed tracker is maintained for all FOI requests, which captures key information across the full lifecycle of each request. This includes core fields such as start date, compliance date (20 working days from receipt of information request), final response date, number of working days to respond, compliance status, and current status (open/closed).
- LLTNPA has implemented a range of training and awareness initiatives, including formal training delivered by an external provider, induction training for new starters, and tailored sessions for specific staff groups such as Rangers. Training materials are also made available via SharePoint for ongoing reference.
- A range of monitoring mechanisms are in place, including weekly operational discussions, regular updates to the Executive team, quarterly statistical returns to the Scottish Information Commissioner, and annual reporting within the Annual Report and Accounts (reviewed by the Board). These arrangements demonstrate active oversight of FOI activity and performance.

Areas for improvement

- The FOI/EIR Policy and Procedure should be updated to reflect current practices with a formal review cycle implemented to ensure documentation remains up to date.
- Training for staff directly involved in processing information requests should be developed, including how requests are monitored, tracked and responded to, this will ensure consistent understanding and application of responsibilities.
- A review and update of the Publication Scheme should take place to ensure all information is current and accessible.
- A structured and consistent reporting framework to the Executive Team should be introduced, incorporating key performance metrics to enhance current updates and strengthen oversight.

These are further discussed in the Management Action Plan below.

Impact on risk register

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

- Risk 008: Requirements Reputational, legal and financial damage; reduced capacity to deliver operational and strategic objectives and inability to receive an unqualified audit opinion caused by failure to comply with legal, regulatory and statutory duties of a Non-departmental public body in Scotland resulting in financial restrictions being imposed, significant legal costs, failure to lay our annual report and accounts before the Scottish Parliament, Parliamentary and other regulatory scrutiny of the organisation and Accountable Officer (score: 15).
- Risk 005: Diversion of resources caused by significant and/or sustained media and public interest (including around the NPPP and role of National Parks) resulting in negative impact on AOP delivery and organisation resilience (score: 16).

Our audit fieldwork has highlighted that LLTNPA has effective arrangements in place for managing FOI requests, supporting transparency and compliance with statutory obligations. Requests are managed in a timely and structured manner, with clear processes and oversight in place. We have identified minor areas for improvement that would further strengthen the consistency and resilience of existing controls, but do not appear to require any immediate updates to the risk register.

Cultural Observations

We observed that LLTNPA has established effective arrangements for managing FOI requests. There is a clear focus on transparency and compliance, supported by defined processes and roles and responsibilities. This is evidenced by the consistent and timely handling of requests, the use of a structured tracking system and regular internal discussions to monitor progress and address any issues.

This is further supported by clear oversight from key roles and a practical, well-coordinated approach across the team. Current arrangements are proportionate to the volume of requests received and are operating effectively in practice. We have identified opportunities to further strengthen controls in place.

Management Action Plan

Control Objective 1: There are clear, documented and up to date policies and procedures in place for managing Freedom of Information requests, including defining the information and data falling under the legislation.

A green circle with the word "Green" inside, indicating a positive status.

Green

1.1 Review of Policy and Procedure

Observation

LLTNPA has established a comprehensive Freedom of Information (FOI) and Environmental Information Regulations (EIR) Policy which is supported by a detailed procedure. Together, these provide a clear framework for managing information requests and demonstrate good alignment with legislative requirements. However, both documents were last reviewed in June 2022.

The Policy clearly sets out its purpose and scope, explicitly referencing the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004, and confirms the organisation's commitment to full compliance with these requirements.

The supporting Procedure primarily assigns responsibility for managing requests to the Information Manager and does not currently capture the involvement of the Executive and Business Support Assistant and Governance and Information Advisor's roles in practice.

In addition, while the Policy notes that it should be reviewed "on a regular basis," there is no clearly defined or documented review frequency or next review date specified within the documents.

It is recognised that a corporate document review is planned and is being taken forward through the Audit and Risk Committee in June 2026, which includes the FOI/EIR framework. Management confirmed that the review of the documentation is intended to be completed by the end of the year.

Root cause analysis

We performed further analysis to determine the reason for the policy and procedure not being formally reviewed and updated and found that:

1. The policy was informally reviewed by the Information Manager upon taking up post in 2024 but was not subjected to a formal review process.
2. Staff absence for a period of approximately six months reduced capacity and has delayed the review of documentation.

Risk

There is a risk that policies and procedures are outdated due to the absence of a formal review cycle, which may result in misalignment with current operational practices, leading to inconsistent handling of FOI requests.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
1.1A	The Freedom of Information and Environmental Information Regulations Policy and supporting Procedure should be formally reviewed and updated in line with current processes. A formal review cycle should be established with both documents clearly stating the date the next review will take place.	1 (Operation)	Accept. The FOI/EIR Regulations Policy and supporting procedures will be reviewed and updated.	Information Manager End October 2026

Control Objective 2: Roles and responsibilities for the handling of requests are clearly defined and understood, with adequate arrangements in place to support compliance across the organisation.

Yellow

2.1 Staff Training for Handling Requests

Observation

LLTNPA raises awareness and understanding of FOI obligations through the following mechanisms:

- Formal training was delivered to Operational Managers in February 2026 by an external provider, covering key legislative requirements, recognition of requests, statutory deadlines, exemptions, and the end-to-end handling process. The session's recording is made available on SharePoint.
- FOI awareness training is incorporated into staff induction processes, with the Information Manager providing talks to all new starts.
- Tailored training is delivered to seasonal and volunteer Ranger staff, highlighting practical scenarios and how to identify and respond to potential FOI requests.

The Code of Practice states that *"staff with responsibility for handling and issuing responses to requests for information must have undertaken appropriate training to ensure that responses meet statutory requirements and this code of practice."*

While roles operate clearly in practice, there is currently no formal training specifically for key individuals involved in processing requests (e.g. Executive and Business Support Assistant and Governance and Information Advisor). Training on the initial decision-making process (FOI or EIR) is an example of this, as agreed by management. In addition, there is no detailed procedural or process guide outlining the internal process for monitoring, tracking and responding to requests including the responsibilities undertaking these processes currently.

Root cause analysis

We performed further analysis to determine the reason for the absence of formalised training and supporting guidance for staff involved in handling FOI requests and found that:

1. The Information Management team is small, and responsibilities are usually well understood in practice.
2. The Executive and Business Support Assistant's role has primarily focused on administrative coordination and therefore training requirement for this role has been perceived as limited. The Governance and Information Advisor currently is not as involved in the FOI process, with primary responsibility sitting with the Information Manager, and as such, targeted training for this role has not yet been fully developed.

Risk

There is a risk of inconsistent handling of FOI requests due to a lack of formalised training and documented guidance for staff involved in handling requests, which may result in errors or delays.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
2.1A	Structured and role-specific training should be developed and implemented for staff directly involved in the FOI process. This should include the initial decision-making process to ensure the information request is correctly processed as either an FOI or EIR. This could also be supported by the development of a procedural guide, setting out the process for monitoring, tracking and responding to information requests.	2 (Design)	Accept. Training to be developed and implemented for relevant staff.	Information Manager End October 2026

Control Objective 3: Freedom of Information requests are appropriately identified, recorded, managed and responded to in line with legislation and statutory timescales.

Yellow

3.1 Handling of Requests

Observation

LLTNPA has established processes for identifying, recording, managing, and responding to FOI requests, and our testing confirmed that these are largely operating effectively in practice, with strong compliance against statutory timescales.

From a sample of seven FOI requests, we confirmed that all responses were issued within the statutory timescale of 20 working days. In addition, all requests were handled within internal deadlines, including acknowledgement within four working days and provision of relevant information by staff within ten working days.

In five cases, the full end-to-end process was clearly evidenced in line with expectations, including logging and acknowledgement of requests, engagement with information owners, drafting of responses, appropriate sign-off, and timely issuance to requesters.

However, we did identify minor inconsistencies in two cases:

- In one instance, the Governance and Information Advisor drafted the response and submitted it to the Information Manager for approval; however, there was no documented evidence retained confirming that formal sign-off had taken place prior to the response being issued. It was determined that approval was provided verbally.
- In a further case, the request was initially logged and processed as an FOI request before subsequently being reclassified as an EIR request prior to the response being issued.

To further assess classification, a sample of five EIR requests were reviewed. In four cases, requests were correctly identified as EIRs at the outset. In one case, the request was initially recorded as FOI before being later correctly identified as EIR prior to the response being issued.

Management have advised that initial misclassification of requests does not typically affect response timescales, as both FOI and EIR requests are generally subject to similar processes and deadlines. However, accurate classification at the outset remains important, as EIR requests are subject to different legislative requirements, particularly in relation to the application of exemptions and the ability to extend timeframes for more complex requests. The risk of prolonged misclassification is mitigated by the ongoing involvement of the Information Manager who provides oversight and expertise throughout the process.

Root cause analysis

We performed further analysis to determine the reason for the inconsistencies identified in classification of requests and noted that:

1. Initial identification and classification of requests are often undertaken by administrative or support roles, who have received general awareness training but have not received detailed, role-specific training on distinguishing between FOI and EIR requests.

Risk

There is a risk of inconsistent classification of FOI requests which may result in increased risk of incorrect application of legislative requirements when handling requests.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
3.1A	FOI and EIR decisions are documented in most cases, management should ensure this is done for all cases.	2 (Operation)	Accept. Process of ensuring written confirmation is received before issuing information response to be communicated to relevant staff and reflected in updated procedure document.	Information Manager October 2026

Control Objective 4: Publication obligations are met, ensuring that relevant information is proactively made available in line with regulatory requirements.

Yellow

4.1 Publication Scheme

Observation

LLTNPA maintains a comprehensive Publication Scheme, publicly accessible via its website. The Scheme adopts the Model Publication Scheme (MPS) issued by the Scottish Information Commissioner, confirming alignment with recognised best practice.

Testing confirmed that information listed within the scheme is generally accessible in practice. We selected a sample of items from each class of information (classes 1-9, included at Appendix A), and information was successfully accessed for eight out of nine classes. In one instance (Class 8), the link provided for online payments for registered boat users was not functioning.

In addition, we found that the Publication Scheme was last reviewed in November 2023, with the next review due in November 2024. At the time of fieldwork we confirmed this review had not yet been fully completed. Management confirmed that the review of the Scheme is intended to be completed by the end of 2026.

Further, we identified through discussions with management that the document needs revised to provide clarity on the process for proactively identifying and publishing new information on the website. The process relies on individuals notifying the Information Manager when content should be added. Management confirmed that initial discussions have taken place to explore how this process can be enhanced.

Root cause analysis

We performed further analysis to determine the reason for gaps identified in maintaining and updating the Publication Scheme and found that:

1. The process being followed had not changed and therefore management felt there was no urgent need to revise the content of the document.
2. Capacity within the team did not allow for a more timely update to the document.

Risk

There is a risk of outdated or incomplete information being published due to the absence of a formal process for doing so, which may result in reduced transparency and potential non-compliance with publications scheme requirements.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
4.1A	The Publication Scheme should be reviewed and updated to ensure all links remain active and accessible.	1 (Operation)	Accept. Publication Scheme will be reviewed and updated.	Information Manager August 2026

4.1B	As acknowledged by management, guidance for proactively identifying and publishing information should be established.	2 (Design)	Accept – guidance on proactive publication to be developed.	Information Manager End September 2026
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Control Objective 5: Effective monitoring and reporting arrangements are in place, providing management with oversight of activity, performance against timescales, and any instances of noncompliance or associated risks.

Yellow

5.1 Reporting arrangements for FOI

Observation

There are a range of monitoring and reporting arrangements in place that provide oversight of FOI activity, including:

- Weekly meetings involving the Information Manager, Corporate Performance Manager and Governance and Information Advisor, which provide an opportunity to discuss progress of requests and address any emerging issues.
- Regular email updates to the Executive team. We confirmed that 11 updates were provided between January and May 2026. These updates include details of individual FOI requests, including sensitivity ratings and current status.
- Quarterly statistical reports to the Scottish Information Commissioner (SIC). We reviewed the reports provided for Q3 and Q4 of 2025/26 and found it included data on request volumes and performance against statutory timescales.
- Annual reporting with the Annual Report and Accounts where FOI activity is summarised. We reviewed the 2024/25 report and confirmed that this outlined the number of requests received and the proportion responded to within required timescales.

However, opportunities were identified to further enhance the consistency and completeness of monitoring and reporting. While current reporting focuses on key metrics such as volume and timeliness, it does not fully capture all elements of the Code of Practice's best practice guidance, such as:

- Reasons for delayed responses;
- Reasons for refusals;
- Number of fees charged;
- Outcomes of internal reviews; and
- Appeals to the Scottish Information Commissioner and their outcomes.

In addition, reporting to the Executive team is currently undertaken via periodic email updates, which, while effective in providing oversight, are informal in nature.

It is acknowledged that FOI request volumes within the organisation are relatively low, and management have taken a proportionate approach to monitoring. However, establishing more structured reporting arrangements at this stage would help ensure that, should request volumes increase in future, robust monitoring processes are already in place.

Root cause analysis

We performed further analysis to determine the reasons for the gaps identified in monitoring and reporting arrangements and found that:

1. Reporting activities have been designed proportionately in relation to the lower volume of FOI requests.

Risk

There is a risk of incomplete management oversight due to the reporting arrangement lacking detail, which may result in emerging trends, non-compliance issues or areas for improvement not being fully identified or escalated in a timely manner.

Recommendations

Ref	Recommendation	Grade	Management Response	Action Owner and Due Date
5.1A	The current reporting to the Executive Team should include additional metrics such as refusals, reviews, appeals and outcomes.	2 (Design)	Accept. Quarterly report to Executive Team to be implemented alongside existing report to include additional metrics.	Information Manager October 2026

Appendix A – Classes of information

The following are the nine classes of information as included in the publication scheme.

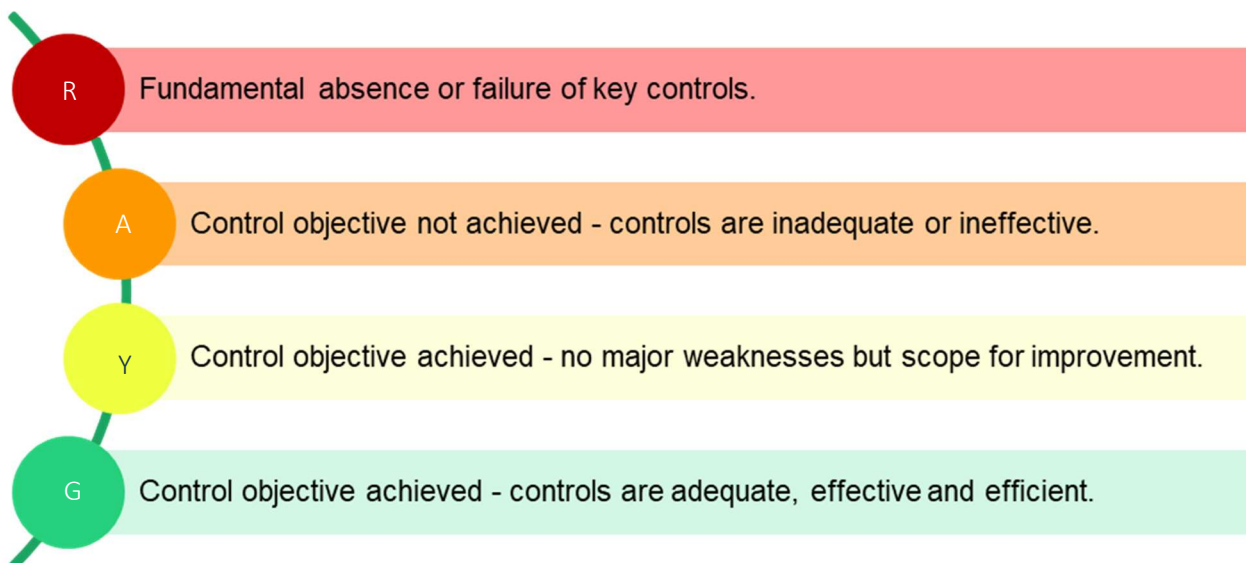
Class		Description
1	About the Authority	Information about the Park Authority, who we are, where to find us, how to contact us, how we are managed and our external relations.
2	How we deliver our functions and services	Information about our work, our strategies and policies for delivering our functions and services and information for our service users.
3	How we take decisions and what we have decided	Information about the decisions we take, how we make decisions and how we involve others.
4	What we spend and how we spend it	Information about our strategy for, and management of financial resources (in sufficient detail to explain how we plan to spend public money and what has actually been spent)
5	How we manage our human, physical and information resources	Information about how we manage our human, physical and information resources.
6	How we procure good and services from external providers	Information about how we procure goods and services and out contracts with external providers.
7	How we are performing	Information about how we perform as an organisation and how well we deliver our functions and services
8	Our commercial publications	Information packaged and made available for sale on a commercial basis and sold at market value through a retail outlet e.g. bookshop, museum or research journal.
9	Our open data	The open data we make available as describe by the Scottish Government's Open Data Strategy and Resource Pak, available under an open licence.

Appendix B – 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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