



Loch Lomond and The Trossachs National Park Authority Progress Report

September 2026



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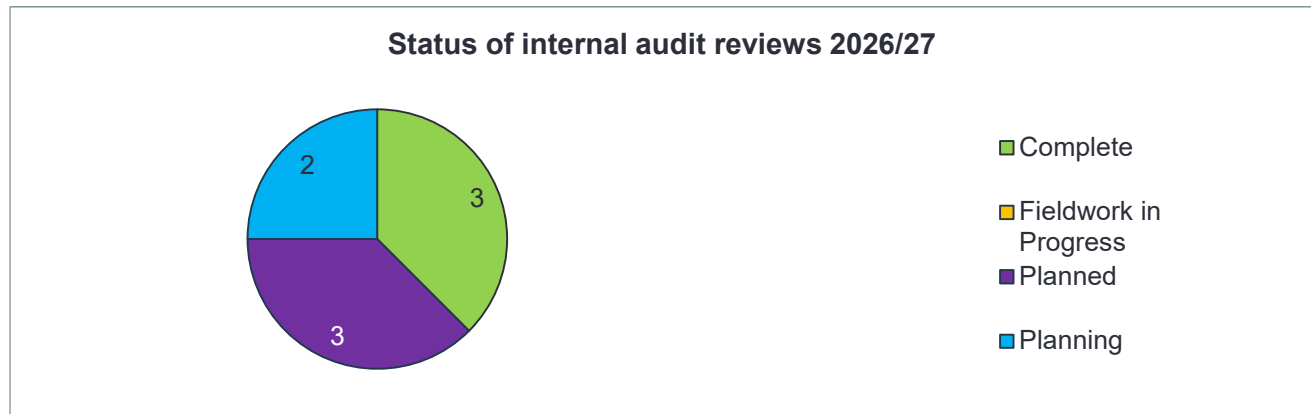
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Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have completed two reviews since the last Audit and Risk Committee meeting, Freedom of Information, and Follow Up – Q2.



Plan for next quarter

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

- C.4 Health and Safety; and
- F.1 Follow Up – Q3.

Internal Audit Themes

We have completed one substantive review to date, as such no key themes have yet been identified. We will continue to monitor key themes as the audit plan progresses.

Action for Audit and Risk Committee

The Audit and Risk Committee is asked to note the contents of this report. We also invite any comments on the format or content of this report.

Stephanie Hume, FCCA, Audit Director

Stephanie.hume@azets.co.uk

01463 701 940

Rachel King, CA, Audit Manager

Rachel.King2@azets.co.uk

0141 567 4500

Appendix 1 - 2026/27 audit plan progress

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

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management
Planning	The scope and/or timing of the audit has yet to be agreed with management

¹ The reporting of this review has been changed to December 2026 as agreed at the June 2026 ARC meeting. This was due to staff capacity issues as previously reported.

² The reporting of this review has been changed to September 2026 as agreed at the June 2026 ARC meeting.

Appendix 2 - 2026/27 audit outcomes to date

Review	Control objective assessment	Overall audit rating	No. of issues per grading				
			4	3	2	1	Advisory
Freedom of Information		Minor improvement required	-	-	4	2	-

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