

## CNPA: OVERVIEW OF RECOMMENDATIONS IN INTERNAL AUDIT REPORTS

This paper presents a summary of the internal audit recommendations raised in previous reports to Audit Committee. The paper tracks progress made in acting on recommendations, with those assessed internally as having been effectively completed marked as such and shaded grey. Commentary on progress with implementing recommended actions is also given.

Audit recommendations are retained on this tracker until independently verified by internal audit that actions have been implemented.

### FINANCIAL MANAGEMENT, PLANNING & EFFICIENCIES – 17 April 2012

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
158	Moderate	<p>LL&amp;TTNPA prepares a quarterly update which shows progress against each expenditure category for which an efficiency target has been identified.</p> <p>Management should report progress against efficiency targets for the year in a similar format. This should ensure that issues are detected in a timely manner.</p>	Finance Manager	<p>Continuous from April 2012</p> <p>Revised: Late 2013-14</p>	<p><b>Complete</b></p> <p>Quarterly management accounts to Finance and Delivery Committee showing performance in managing initial over-programming, built up from delivery of efficiency savings combined with operational plan management.</p>

**COMMUNITY ENGAGEMENT/STAKEHOLDER SATISFACTION – 17 April 2012**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
163	Moderate	Management should implement a tracker using the format used for CNPA management team meetings as a basis for a stakeholder and communication engagement issues / action log detailing planned attendance by senior management at stakeholder and community meetings and recording of any issues / actions arising from such meetings that require further consideration.	Head of Comms & Engagement through OMG	July 2012 Revised: Early 2014 Revised: June 2014	<b>In Progress</b> A stakeholder engagement management system is being developed to be available by early 2014. A joint MT & OMG discussion on stakeholder engagement activities is planned for December 2014. Options re. a CRM system are being investigated as part of the OD strategy.
164	Low	Management should implement a formal process for considering and reporting the results from the business barometer	Director of Corporate Services	Mar 2013 Revised: 30 Nov 2013	<b>Actioned.</b> An annual report on CNPA's C&E Programme will include media analysis, social media stats & business barometer results.
165	Moderate	Management should ensure that discussion of media analysis is included as a standing item at CNPA board meetings.	Director of Corporate Services	Mar 2013 Revised: 30 Nov 2013	<b>Actioned.</b> Recommendation Agreed. An annual report on CNPA's C&E Programme will include media analysis, social media stats & business barometer results.

**FINANCIAL CONTROLS RISK SELF-ASSESSMENT – 20 February 2013**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
171	Low	All sales invoices should be reviewed before being issued to ensure that the invoice is correct. Evidence of review should be retained on file.	Finance Manager	Dec 2013 Revised: 31 Aug 2014	<b>Complete</b> A new form has been created to request an invoice from Finance, which must contain all the contact details, values and text. The form has to be signed off by Finance Manager prior to issue.
172	Low	All reconciliations should be reviewed to provide a complete audit trail.	Finance Manager	Apr 2013 Revised: 31 Aug 2014	<b>Complete</b> All reconciliations are now signed off by Finance manager.
174	Low	All journal forms to be completed for all journals, including bank transfers, which are signed and dated as prepared and authorised, and supporting documentation attached to the journal to provide a sufficient audit trail that the journal was raised appropriately and authorised.	Finance Manager	Dec 2013  Revised: 31 Aug 2014	<b>Complete</b> All journals are signed off by Finance Manager, with support for journal. Where journals are for preparation of Monthly MI these are referenced within the working papers to journal. All inter account bank transfers are done on the authorisation/instruction by Finance manager, usually evidenced by email instruction.
175	Low	The process for checking suppliers to be formalised and evidence retained centrally to ensure only appropriate suppliers are paid.	Finance Manager	Sept 2013 Revised: 31 Aug 2014	<b>Complete</b> Note on procedures on checking new suppliers and existing suppliers. (Part of project to write all finance procedures.)

**PARTNERSHIP WORKING – 11 June 2013**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
176	Low	Formal IPAs should be in place to identify the responsibility of partners in outcome delivery, monitoring of indicators and reporting requirements. Specific partners should be identified within the NPPP against each outcome to demonstrate accountability and demonstrate how each partner contributes to the delivery of the NPPP.	Management Team	During 2013-14	<b>Management Review Completed</b> The Authority considered the development of 1-to-1 agreements to support NPPP delivery along the lines of the IPAs established in LLTNP. There are other structures and processes in place to support the delivery of the NPPP in the Cairngorms NP, such as a Strategic Delivery Group which brings together key partner representatives to consider and monitor NPPP delivery. The ministerial letters issued to partners at the time of the launch of the NPPP also did a great deal to support implementation of the Plans and we continue to work with colleagues in SG to seek to follow up these letters. We will review situation again for future NPPP cycles.
177	Low	Partnership agreements should be formalised to ensure accountability for delivery of the NPPP; management engage with partners to ensure they meet the requirement to report in their corporate plans how they contribute to delivery.	Management Team	During 2013-14	<b>Management Review Completed</b> Minister's letters to partners at the time of launch of NPPPs made clear partners' responsibilities in delivery and reporting. We will continue to seek to reinforce this direction and work the SG colleagues in this respect. As with recommendation above, we will continue to evaluate whether any other local arrangements such as IPAs may help support and supplement the guidance given to partners from Ministers and SG.

**VISITOR EXPERIENCE – 11 June 2013**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
178	Low	Management should update the actions detailed within the tourism strategy to include details of responsibility for delivery to encourage increased accountability and transparency for the delivery of the tourism strategy 2011-16.	Head of Service	During 2013-14  Revised: July 2014	The recommendation has to an extent already been implemented, with lead delivery responsibility and timetable already set out in the adopted action plan used by the Sustainable Tourism Forum. We will also include these lead responsibilities in the Sustainable Tourism Strategy when the next opportunity to do so arises.

**CONTROL RISK SELF-ASSESSMENT – 19 November 2013**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
182	Low	All sales invoices should be reviewed before being issued to ensure that the details on the invoice are correct and the raising of the invoice is in line with budget.	Finance Manager	Mar 2014	<b>Complete</b> A new form has been created to request an invoice from Finance, which must contain all the contact details, values and text. The form has to be signed off by Finance Manager prior to issue.
183	Moderate	It is recommended that bank reconciliations must be reviewed and authorised in a timely manner. This will also ensure appropriate segregation of duties.	Finance Manager	Nov 2013	<b>Complete.</b> These are reviewed and signed off monthly by the Finance Manager.
184	Moderate	All journals should be authorised by an appropriate level of management prior to posting.	Finance Manager	Nov 2013	<b>Complete</b> All journals are signed off by Finance Manager, with support for journal. Where journals are for preparation of Monthly MI these are referenced within the working papers to journal. All inter account bank transfers are done on the authorisation/instruction by Finance manager, usually evidenced by email instruction.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
185	Low	It is recommended that purchase order requisition forms are attached to the related invoices when physically stored.	Finance Manager	Mar 2014	<p><b>In Progress</b></p> <p>A new purchase order system is being introduced to allow Finance to track PO and help control costs, with responsibility for authorisation linked to a revised delegated authority limits, which in turn will link into limits sets for project management.</p>

**FINANCIAL MANAGEMENT, PLANNING & EFFICIENCIES – 19 November 2013**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
186	Low	Management should ensure that processes are established to identify and monitor efficiency savings throughout the year. Progress should be reported to the Board regularly, to allow scrutiny, and to management and staff, to ensure embedded in operating activities.	CS Director	Dec 2013	<p><b>Complete</b></p> <p>Quarterly management accounts to Finance and Delivery Committee showing performance in managing initial over-programming, built up from delivery of efficiency savings combined with operational plan management.</p>

**REGULATORY COMPLIANCE – 23 January 2014**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
187	High	<p>Arrangements should be made to ensure that H&amp;S audits are carried out regularly.</p> <p>The results of the H&amp;S audits should be addressed within 12 months. A follow-up process should be implemented to ensure that progress towards meeting audit recommendations is monitored.</p>	Director of Corporate Services	Immediate	<p><b>Complete</b></p> <p>A detailed “external” H&amp;S audit has been undertaken on 16<sup>th</sup> and 17<sup>th</sup> June, conducted by the LLTNPA H&amp;S rep. The action plan from this audit will now sit within the work plan of the Governance and Corporate Performance manager going forward. Alongside this formal H&amp;S audit, the CNPA H&amp;S officer does an “internal” monthly audit of the GoS site, and there is an allocated officer who does the audits at the Ballater site.</p>
188	Moderate	Management should implement a formal process for employees to confirm that they have read and understood the H&S policy. This could be combined with other policies.	Director of Corporate Services	March 2015	<p><b>Complete</b></p> <p>The full and comprehensive “overarching” H&amp;S policy is reviewed annually, and communicated to all staff initially through the Staff Consultative Forum, where staff reps are tasked with signing off the policy and any revisions. This policy was reviewed on 27<sup>th</sup> March along with several supplementary H&amp;S policies. The approved H&amp;S policy was then e-mailed to all staff on 31<sup>st</sup> March, with a requirement for all staff to provide written confirmation of having read and understood the policy. A log is maintained and staff chased up accordingly. A hard copy of this policy is located in the reception areas of both CNPA sites, and the electronic version is filed in the staff handbook with all other staff policies.</p>

189	Low	Management should review the process to identify and action new case law to ensure effectiveness and efficiency.	Director of Corporate Services	March 2015	<p><b>Complete.</b></p> <p>The LLTNPA H&amp;S rep forwards all H&amp;S updates to CNPA, a service that CNPA pays for. The H&amp;S rep also advises of any actions that need to be implemented to ensure compliance – e.g. following the update of the case reviewed by the Auditors, an e-mail went to all staff regarding adverse weather, with advice and guidance and appropriate links included. CNPA has also subscribed to an on-line training course that all staff have to do annually. The CNPA H&amp;S officer can monitor who has completed the course, and thereby ensure all staff are up to date on H&amp;S training. Also discussed means by which legal advisors can provide updates on specific areas of legal developments, e.g. attending regular employment law updates.</p>
190	Moderate	Policies and procedures should be subject to a formal annual review to ensure they remain compliant with current legislation.	Director of Corporate Services	March 2015	<p>In Progress</p> <p><a href="#">CNPA's newly appointed HR Support Officer is in the process of preparing a rolling schedule of policies for update and review.</a></p>



**CARBON MANAGEMENT AND INTERNAL SUSTAINABILTY REPORTING – 23 January 2014**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
192	Moderate	It is recommended that CNPA submit quarterly CO2 emissions reports in line with Scottish Government guidance.	Governance & Corporate Performance Manager	30 Sept 2014	Accept recommendation. We will develop our monitoring model to include these aspects of operations and begin production of quarterly reports. <i>Morag produces these already. New policy being written for climate change, emissions, etc as a whole</i>
192	Low	Is it recommended that a review of all purchased energy for all assets is carried out and procedures put in place to ensure purchased energy sources, including biomass, are included within future CO2 monitoring and reporting.	Governance & Corporate Performance Manager	30 Sept 2014	<i>See above</i>
193	Low	It is recommended that management considers sharing carbon monitoring practices with other organisations to ensure best practices are implemented	Director of Corporate Services	March 2015	Accept recommendation as a very low priority depending on resources
194	Low	Management should ensure that staff are aware of ongoing activities in relation to carbon management to ensure these are taken into account in their work.	Director of Corporate Services	March 2015	Agreed.

**REVIEW OF IT GENERAL CONTROLS – 19 February 2014**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
195	Moderate	Management should ensure that leavers and movers forms are completed and processed in a timely manner.	Head of Organisational Development	30 June 2014	<b>Complete</b> All leavers/movers have an exit interview with the Head of Organisational Development. These meetings are documented (and always have been) with the notes held together in an “Exit Interview” folder, rather than in each leaver’s folder. The HoOD will provide confirmation of leaving dates to IT Manager for action on leaving.
196	Moderate	Management should: <ul style="list-style-type: none"> <li>• Maintain a spreadsheet of all the relevant data, ensuring a formalised approach to documenting adherence to the software licences; and,</li> <li>• Ensure this data is regularly reviewed for any issues or potential need for a reassessment of the license agreements.</li> </ul>	Governance & Corporate Performance Manager	30 June 2014	Agreed. <a href="#">Register to be created.</a>
197	Moderate	Management should ensure that the disaster recovery procedure document is approved appropriately and published.	Governance & Corporate Performance Manager	30 June 2014 Revised deadline: 31 Dec 2014	Agreed. There is a disaster recovery process now in place. However, we recognise that this has never been set out formally in a disaster recovery procedure which has been formally signed off by senior management. <a href="#">BCP process on list of procedures to be created.</a>
198	Low	Management should ensure that the server room is kept securely at all times.	IT Manager	30 Sept 2014	Agreed. Although we note that the server room is located in a position with very little public access and risks associated are therefore significantly reduced, we will implement a locked server room process and have keys allocated securely.
199	Low	Management should review super user access to ensure access rights are appropriate.	Head of Organisational Development	30 Nov 2014	Agreed.