

## 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 CONTROLS RISK SELF-ASSESSMENT – 5 October 2011

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
145	Low	It is recommended that all sales invoices are reviewed before being issued to ensure that the invoice is correct. Evidence of review should be retained on file.	Finance Manager	31 Jan 2012	In progress – new arrangements now being put in by the Finance Manager.

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

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
157	Moderate	Management should continue to explore potential shared service arrangements between the Authorities.  A full review should be undertaken of current expenditure streams with organisation staff to identify future efficiency programmes. All staff should be encouraged to provide input to this process in order to communicate the importance of identifying recurring savings and promote a savings appetite within the Authority.	Corporate Services Director	31 Oct 2012	<b>Complete</b>  Ongoing 6 monthly review of joint services, both within NPAs and between CNPA and other partners as part of ongoing stakeholder engagement.
158	Moderate	LL&TTNPA prepares a quarterly update which shows progress against each expenditure category for which an efficiency target has been identified.  Management should report progress against efficiency	Finance Manager	Continuous from April 2012	<b>In Progress</b>  As recognised in 2013/14 internal audit report, monitoring of efficiency savings delivery has slipped somewhat as a result of staff change and other

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		targets for the year in a similar format. This should ensure that issues are detected in a timely manner.			delivery pressures. This will be dealt with by end of 2013/14.

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

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
161	Moderate	To ensure effective stakeholder engagement and that communication is considered for all key areas of development led by CNPA, management should ensure that expenditure justification forms are used for all projects, supporting the operational plan.	Corporate Services Director and Comms & Info Manager	Sept 2012	<b>Complete:</b> The use of project proposal or PID documents as relevant is advised for all projects, while only a formal requirement under financial regulations for those with an expenditure commitment of more than £10,000. These docs have evolved to help capture required communication activity. This work has been augmented over 2012/13 by the development of more complete Operational Plan tools and reports, including project planning checklists.
162	Low	CNPA should discuss the learning outcomes arising from this exercise with LL&TTNPA colleagues to identify any areas for improvement that may assist in strengthening existing practices	Comms & Engagement Director <b>New Title: Head of C&amp;E</b>	Mar 2013	<b>Complete.</b> A joint approach to C&E focusing on shared stakeholders has been presented to the joint MT meeting in November and a shared programme for 2014 has been agreed. CNPA C&E programme includes a message matrix and targeted stakeholder engagement.
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.	Comms & Engagement Director through OMG <b>New Title: Head of C&amp;E</b>	July 2012 <b>Nov 2014</b>	<b>In Progress</b> A stakeholder engagement management system is being developed to be available by early 2014.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
164	Low	Management should implement a formal process for considering and reporting the results from the business barometer	Corporate Services Director (comments in red added by FvB)	Mar 2013 Nov 2014	Agreed. 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.	Corporate Services Director (comments in red added by FvB)	Mar 2013 Nov 2014	<b>Actions being implemented.</b> Recommendation Agreed. An annual report on CNPA's C&E Programme will include media analysis, social media stats & business barometer results

#### LEADER REVIEW – 30 August 2012

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
168	Low	A formal review of the business plan to ensure it is still relevant should be undertaken at the next meeting of the LAG.	Grants Manager	Mar 2013	<b>Complete</b> March 2013: An external consultant is currently being procured to undertake a full, independent review of delivery of the business plan. September 2013: External evaluation of progress against Business Plan now complete and final report published.

#### PERFORMANCE MANAGEMENT – 14 February 2013

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
169	Low	A clearer 'snapshot' of performance is developed which should also include consideration of the interrelationships between the plans, the Scottish Government outcomes and KPIs.	Director of Corporate Services	Oct 2013	<b>Complete</b> Balanced scorecard presented to Board September 2013.

170	Low	Measurement bases for these should be established and evidence retained for management reporting to ensure reliability and accountability.	Director of Corporate Services	Oct 2013	<b>Complete</b> Balanced scorecard presented to Board September 2013.
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**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	Agreed. Implementation delayed due to sudden loss of Finance Manager in February 2013 and other work pressures.
172	Low	All reconciliations should be reviewed to provide a complete audit trail.	Finance Manager	Apr 2013	Agreed. As #171
173	Low	When changes are made to payroll standing data employees to be sent appropriate confirmation to allow them to confirm that the changes have been applied correctly.	HR Manager / Payroll Advisor	Apr 2013	<b>Complete.</b> We note that at both NPAs an individual's payroll data will only be changed on receipt of a written (incl email) instruction or specific form, for example to change bank account details. As reassurance that any errors on changes processed would more than likely be picked up, employees are sent a pay check each month with their details on it so any errors would likely be picked up then.
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	Agreed. The control system for authorisation of journals sits within a wider system of reconciliation of monthly accounts and management accounting processes. We agree that this could be further enhanced by actual sign off of journal entries to provide a more sufficient audit trail.
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	Agreed. As #171

**PARTNERSHIP WORKING – 11 June 2013**

<b>Item</b>	<b>Priority</b>	<b>Recommendation</b>	<b>Action</b>	<b>Deadline</b>	<b>Progress/Comments</b>
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	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 will continue to work with colleagues in SG to seek to follow up these letters. We will consider further the potential additional use of IPAs within this context over the course of this year, 2013-14, to consider their potential added benefit.
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	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**

<b>Item</b>	<b>Priority</b>	<b>Recommendation</b>	<b>Action</b>	<b>Deadline</b>	<b>Progress/Comments</b>
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	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.