CNPA: OVERVIEW OF RECOMMENDATIONS IN INTERNAL AUDIT REPORTS

IT CONTINGENCY PLANNING – March 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
23	2	The organisation should finalise and formalise the business continuity plan at the earliest opportunity.	IS Mgr	Mar 2011	**Near Completion** Nov 2011: Revised contracts now being put in place jointly with Loch Lomond and the Trossachs NPA as part of joint IT Infrastructure Management Project to secure improvements to business continuity provision and finalise elements of formalised contingency plan.
25	2	Management should implement the following key actions and controls: 1. An overall business continuity plan is in place. 2. A series of smaller IT contingency plans are in place to support the overall plan. 3. Management have identified and maintain records of their critical systems. 4. A contingency/recovery plan is in place for each system identified as being critical. 5. A formal risk assessment process has identified all risks (likelihood and impact). 6. All significant IT risks have been added to the organisation's risk register. 7. The Management Team ratifies all contingency/ risk decisions and activities. 8. The overall continuity plan is tested on an annual basis and updated as required. 9. All testing results are reported to the Management Team and actions are delegated. 10. Each individual IT and departmental contingency plan is subject to six-monthly testing. 11. Each department operating a critical system has communicated their expected recovery time. 12. Each critical hardware element is fully insured against loss. 13. Continuity plans are treated as being controlled documents	IS Mgr BS Mgr HoCS	March 2011	**Near Completion** Nov 2011: see comment to item 23 above.

PLANNING SERVICES (arising from complaint investigation) – August 2007

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
67		That the Planning Group consider the content of the standard call-in letter with a view to considering whether the information given on dates for determination may be improved. Specifically, the standard call-in letter does not currently refer either to the national statutory period for determination nor to any anticipated period for reaching decision on the application. It is suggested that the standard call-in letter could set out the date for decision given by the statutory period, together with a statement around the potential requirement to seek to extend this date should initial investigation highlight any complex issues or matters requiring further information. The letter might also indicate when an update to this date for determination may be issued.	Head of Develop-ment Management	End March 2010

Update deadline now March 2011 | Now that we have a contract with LL&TNPA for a Uniform e planning system up and running for March 2011 we are in process of setting up standard fields and templates within this system which will include this. We also have a Service Improvement Plan for remainder of 2010/11 that will pick up this and similar issues. |
| 68 | | That the Planning Group update the standard information on the Authority's planning processes and provide this to all applicants or agents along with the call-in notification. | Head of Develop-ment Management | End March 2010

Update deadline now March 2011 | We are now doing this in line with the new e planning system and SIP referred to above. |
| 69 | | The impact of changes made as a result of implementing these and other recommendations and suggestions, in terms of any increase in pressure from applicants/agents to meet specific dates at the expense of completeness of information should be monitored closely by the Planning Group, in order to adequately review the appropriateness of the Authority's Planning procedures to the aims and objectives for the service. | Head of Develop-ment Management | End March 2010

Update deadline now March 2011 | Once 67 and 68 are all in place, we will be able to monitor the impact as highlighted in 69. |

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		Suggested services areas for further review			
70		The Planning Group consider whether changes in their processes may make them more user-friendly for applicants. For example issuing duplicate letters requesting an extended time period to make a decision on an application, and ask applicants/agents to sign and return one copy, and/or making explicit in the letter that an email confirmation is acceptable.	Head of Develop-ment Management	End March 2010

Update deadline now March 2011 | Again this forms part of our current review of all aspects of our development management process as set out in 67 and 68, and we will aim to ensure this is picked up in tandem with the e planning system. |
| 71 | | The Planning Group consider, in light of the timetable for implementation of the e-Planning project, whether it would be feasible and helpful to applicants to make available opportunities to highlight what, if any, information or comment has been received on their application. | Head of Develop-ment Management | Update deadline now March 2011 | Again this forms part of our current review of all aspects of our development management process as set out in 67 and 68 |
| 72 | | It may be worthwhile revisiting the issue of the balance between determination time and the capacity to work with applicants to seek a positive outcome with the Planning Committee. This would allow the Committee to consider reaffirming and making explicit its preferred service standards. | Head of Develop-ment Management | End March 2010

Update deadline now March 2011 | See 69 above. In practice applications are now coming forward for determination sooner after call in. A more robust approach has been taken to securing additional information faster and taking a decision if not received. We have also been discussing the issue with the 5 LAs and ensuring more complete and competent applications at the point of submission in the context of revising the Protocol. The adoption of the CNP Local Plan in October 2010 has given greater certainty to the policy context and will help with this. This can be reviewed in March 2011 as per 69 above. |

REVIEW OF PROJECT MANAGEMENT – August 2007

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
74	2	The project officer should ensure that all missing information is obtained for the file. A checklist should be retained on file, detailing the minimum number of documents required in order to maintain a satisfactory file and should be completed when each document is received.	Finance Manager	October 2011, completed.	**Completed** Corporate Support Officer now tasked with project support & document management assistance and review. This will be implemented as part of action on procurement review recommendations presented to Committee. (see item 125).

REVIEW OF LEADER PROJECT – June 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
111	2	A review should be undertaken of the CNPA information systems security arrangements. This review should seek to identify the areas on non-compliance within the named standards. This should be completed with reference to the existing strategic IT agreement in place with SNH.	IS Manager	March 2011	**In progress** SNH tested system security and found to be satisfactory in implementing shared network facilities. Final security system arrangements will be picked up in overview of joint working with LLTNPA on IT systems.

REVIEW OF PROCUREMENT & TENDERING – November 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
114	2	Where possible, all projects over £10k should have a minimum of three tenders in place before a decision is taken. This may require widening advertising in the case of higher value projects. If a single tender is to be approved, this should be recorded in a tender waiver register and approved by the CE with a clear justification for this process. The tender waiver register should be presented to the Audit Committee on an annual basis. Staff should also be reminded of the tender process (including documentation collation and retention) in order to allow sufficient time for the tender documentation to pass through the Finance Committee and Board where necessary.	Finance Mgr	Revised to March 2012	All procurement & tendering matters are being addressed by the Joint Procurement Strategy, Policy & Procedures currently being implemented between Cairngorms & Loch Lomond & the Trossachs National Park Authorities. Agree creation and management of a tender waiver register (for 2010/11 onwards). Staff also being reminded/ updated on procurement and tender regulations. Clear within financial regulations that speed of appointment of contractor is typically not sufficient justification for a single tender process – this will also be reinforced through refresher training. There is no need for tender documentation to pass through Board or Finance Committee – these processes seek approval into budget allocations and potential expenditure prior to procurement. Budget approval by Board or Committee is required to be in place prior to tender in order to ensure members are presented with real delivery options prior to development of a procurement specification. Financial Regulations require the invitation of at least 3 tenders. It is not within the Authority's control as to whether all those invited to tender will actually do so and an assessment must be made as to whether to

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					proceed based on tenders received or to seek further tenders. Clearly the latter course of action will result in delay to the delivery timetable. The officers are therefore required to balance the requirement to ensure best value while also maintaining the organisation's delivery objectives.
115	2	Responsibility should be assigned to the relevant individuals to manage a file (either electronic or manual) of all documentation relevant to each tender proposal. This should include: • A tender control sheet; • The tender brief; • Details of how the tender was advertised; • Contact details for the contractors the brief was sent out to; • All tenders received; • Scoring matrices (and decision process); • Contract award letter; • Authorised Expenditure Justification Form; • Government/Finance Committee/Board approval as required.	Finance Mgr	Revised to March 2012	All procurement & tendering matters are being addressed by the Joint Procurement Strategy, Policy & Procedures currently being implemented between Cairngorms & Loch Lomond & the Trossachs National Park Authorities. Agreed that responsibility should be assigned to relevant individuals to manage a file of all tender documentation. In order to ensure that a central control record of all key documentation exists, the Head of Corporate Services and Finance Manager propose that this responsibility is taken by the Finance Technician. Project Managers will remain responsible for holding appropriate files of project documentation, while the central finance records will ensure that key procurement information is readily available.
119	2	Formal authorisation should be documented for the Head of Corporate Services' card to be used by staff. PIN numbers should be destroyed or retained in the safe if necessary. The Credit Card Procedure document should be reviewed and updated for current practice and all	Finance Mgr	March 2010. Completed.	**Completed** Recommendation agreed.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		transaction logs and corresponding documentation should be fully completed.			
120	3	A complete contracts listing should be created detailing all contracts CNPA have in place. This should be split by type of contract. The contract listing should be centrally filed in order for all staff to view. Access should be restricted to individuals maintaining the list and should be subject to regular review. Contracts should be reviewed on a regular basis and at a minimum interval of 36 months.	Finance Mgr	November 2010 Revised to March 2012	**In Progress** All procurement & tendering matters (including maintenance of contract registers) are being addressed by the Joint Procurement Strategy, Policy & Procedures currently being implemented between Cairngorms & Loch Lomond & the Trossachs National Park Authorities. Work progressing on this. Delayed as a result of resource constraints over second half of 2010/11.

BRAND MANAGEMENT – April 2010

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
121	3	Management should consider (depending on availability of resources) if formal confirmation of memberships can be implemented as part of the application process.	HoCS	Feb 2011 – deferred pending development of resource allocation requirements for Corporate Plan 2012 onwards.	A wider review of Brand Criteria is in development, following finalisation of the CNPA staff team in early April 2011, and is planned for discussion with the Brand Management Group in Autumn 2011. All brand management recommendations will be considered within that wider review. The wider review of criteria by the BMG is now due to take place in 2012 after we receive the results of a VS pilot project to incorporate GTBS principles into QA.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					Information on local QA / GTBS membership is received annually from VisitScotland and GBUK, but the BMG have agreed to refrain from removing the brand from businesses that are no longer part of VS or GTBS QA until the wider review of criteria is complete.
122	3	If management accepts that reapplication is indeed not necessary, we would recommend that this requirement is removed from the official criteria. Otherwise, the Brand Management Team should put a mechanism in place to monitor timeframes and ensure that reapplications made on a timely basis.	HoCS	Feb 2011	As No 121above Re-application is only applicable to tourism and community associations, but this has not been implemented to date and will be considered as part of 2012 criteria review.
123	3	CNPA should formally require all applicants to provide evidence of intended use to ensure consistency of use and alignment with CNPA communication strategy.	HoCS	Feb 2011	As No 121 above, plus – evidence is requested from applicants including drafts of the publications and designs. New simpler design guidelines developed in 2011 as part of the CBP marketing review. Applicants do not need to have every design use approved if they are confident they meet the guidelines. Checking each design use for all applicants would be unworkable with current staff resources. Greater involvement by the CBP will help to maintain consistency.
124	3	A standard checklist should be introduced, which lists all the criteria to be adhered to and documents that are expected to be filed. This should be ticked off as completed, signed/dated at the end of the application process (when the final approval is granted) and kept as a cover sheet for set of documentation for each applicant.	Sustainable Economy Manager	Sept 2010	As No 121 above, plus – checklist development is underway, but not yet complete. Checklist complete and in use.
125	n/a	Members discussed the Audit report in depth and focused in particular around a concern that while individual recommendations may be relatively minor in priority, there			As #121. A survey of successful brand applicants is planned for early 2012 to get feedback on

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		was felt to be a risk that a failure to pursue particular aspects of brand administration or process could lead to quality issues significantly undermining the brand. Lisa responded that from the perspective given by the internal audit work there was some assurance that in many instances informal checks on quality issues around brand management and usage were undertaken. However, these checks did need to be more formally documented and communicated.			their use of the brand. The CBP are leading on promoting the values that the brand represents which should help with engagement, understanding and use. Complicated applications for brand use are discussed with senior CNPA staff and the BMG Chair and, if required, the BMG.
126	n/a	It was also highlighted that in exceptional circumstances there may be significant pressure brought to bear on staff to award the brand for some deadline – whether a publication or event. Members agreed that while the Authority had to continue to be responsive, any exceptional awards should be formally documented and signed off by senior staff.			As #121 No 'exceptional awards' have been made in the last year. Complicated applications for brand use (which may include a time dimension) are discussed with senior CNPA staff and the BMG Chair and, if required, the BMG.

PLANNING: COMMUNITY / PLANNING GAIN – February 2011 (Internal Best Value Review)

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
127	Not assessed	Clarity of communications and process with communities should be reviewed, particularly in cases where a representative group is requested to take a lead role in representing local interests and / or where the Authority is using a third party planning gain service.	Head of Planning	To be confirmed	

NATIONAL PARK PLAN REVIEW – November 2010

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
128	2	In line with recommendations raised below it is important that the CNPA had detailed records of the expected partner actions that support the Priority for Action outcomes and activities so that Programme Managers can readily identify issues with partner commitment of completion of actions. It is also important that CNPA are able to monitor effectively the actions and expenditure of partners in relation to projects to track their activity against agreed actions. Where there are gaps or shortfalls in the activity of partners against their commitments or the expectations set out in the part plan then CNPA should discuss this at Delivery Team Level, and escalated to senior management for discussion with partners' senior management as appropriate.	Director Strategic Land Use	Autumn 2011	The National Park Plan is currently under review. Discussions have taken place with communities, public agencies, interest groups and users of the park. It is expected that, following consultations, it will be submitted to the SG for review and approval in October 2011. The consultation process was agreed at the Board meeting on 18 March 2011.
129	2	For each Priority for Action area the relevant Programme Manager, along with Delivery Teams, should document in detail the projects and activities supporting the achievement of each specific outcome and action within each Priority for Action. This document should include details of responsibilities for CNPA and its Partners, completion timescales, and key performance indicators. Additionally, for each Project a similar schedule should be prepared that documents each relevant Project in terms of the Priority for Action outcomes and actions it supports. This should include details outlined above. An agreed standard format for these schedules should be	Directors of Strategic Land Use and Communica-tions	Autumn 2011	As No 128 above.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		prepared, and updated quarterly to reflect changes in the projects and activities.			
130	2	CNPA should introduce a standard methodology to form the basis of the establishment and management of all projects that contribute to the completion of the CNP Plan. The responsible Programme Manager should set out a summary rationale for each project that documents the overall objectives of the project, the expected timescale of the project, and the financial commitments required from CNPA and partners. We acknowledge that CNPA currently has established processes in place for the approval and monitoring of expenditure, however, it is recommended that processes are introduced to standardise and formalise overall project management. In addition, the activities required for the achievement of projects aims should be set out with responsible parties, expected timescales and estimated costs. CNPA Programme Managers should use this information to monitor the progress of the project. Although the level of details and complexity of this will vary from project to project, all projects should follow this framework. In particular, actions expected from partner organisations should be documented and followed up on. Where partners have not fulfilled their commitments this should be highlighted and discussed with the relevant Delivery Team.	Director of Corporate Services	March 2011	**In Progress** Internal project management and financial procedures are under review; including the expenditure justification form. Internal training package for Project Managers now delivered. A Database Support Officer post has now been added. It is expected that this individual will provide some project planning support to Project Managers.

REVIEW OF GOVERNANCE AND ACCOUNTABILITY – November 2010

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
131	Medium	A Data Protection Policy should be developed by CNPA stating how it intends to comply with the requirements of the Data Protection Act and the purposes for which it holds data types that are named within the Act.	Director of CS and Corporate Managers	June 2011	The Authority will develop a Data Protection Policy to complement the information already set out in the staff handbook and the all-staff training that took place in March 2010.
132	Medium	The CNPA Complaint and FOI policies should be updated to include, as a minimum, the following information: • Name of the author and policy owner • Date of publication • Who approved the current version and when • A version control number (e.g. v2.1) • The date the policy was last reviewed • When it should next be reviewed and by whom The complaints policy should be updated to include details of how multi-partner complaints are managed and which partner should lead on these.	Director of CS	March 2011	**In Progress** Nov 2011: Review of complaints policies underway against guidance issued by Scottish Public Services Ombudsman. The Authority does not employ a standard system of version control numbers, but policies will be updated to highlight other control aspects identified.
133	Low	Once the minutes of the meetings of the Finance Committee have been approved at the subsequent meeting of the Committee they should be marked as final before being added to the list of documents published on the website.	Director of CS	Ongoing	The Authority places great value on openness and transparency and the key driver is there-fore to ensure that draft minutes of meetings are available on the website as soon as possible. Draft minutes will always therefore be available on the website. Documents are updated to show they are final when the availability of relatively limited administration resources allow.
134	Low	Action points from minutes should be immediately identifiable, this could be achieved by the use of a lined border around each action. Action points should be assigned a reference number that is quoted in subsequent discussions. Periodic reviews of outstanding actions should	Director of CS	Ongoing	Agreed.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		also be undertaken and as a minimum on an annual basis. A list of outstanding action points from each committee should be added as a paper for information on each agenda. As a minimum this should include: details of the dates that each item was discussed; when a response is due; from whom; with any reasons for deferral documented and revised dates for action.			

PENSION PROVISION – February 2011

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
135	Medium	Management should review the format of the exit interview and the leavers' checklist to ensure that all relevant pension information is obtained. Processes should be put in place to ensure that this information is shared across relevant departments.	HR Manager and CS Support Officer	March 2011	**Completed** Checklist used for controlling activities around staff leaving organisation now updated to prompt consideration of whether staff member is leaving to another PCSPS employer and various steps identified to be undertaken if that is the case.
136	Low	Arrangements should be made for the HR Manager to attend a Xafinity Paymaster pension course, or a suitable equivalent as soon as is practical.	HR Manager	December 2011	**Completed** HR Manager attended Xafinity pension course on 5-6 May 2011.

PLANNING ENFORCEMENT – March 2011

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
137	Medium	The Planning Enforcement Charter should be reviewed to ensure that it reflects the current park boundaries and contains the most up-to-date information available before it is published. Management should update the Development Control Protocol and the Planning Committee FAQ and publish these. A register of publications and review dates should be developed and reviewed to ensure that only the most up-to-date information is made available.	Head of Planning	November 2011	We expect that the required actions will be implemented as a result of the combination of Planning Service Improvements Plans and implementation of new ePlanning arrangements, both of which are currently underway.
138	Low	The monitoring and recording process should be developed to include the following details: • Date of notification of work starting; and, • Date of notification that project was completed within the agreed conditions. Once the required details have been established, CNPA should include the requirement to report the achievement of each of the conditions within the planning approval documentation.	Head of Planning	November 2011	As No 137 above.
139	Low	CNPA should consider producing a register of applicants who have previously failed to meet planning conditions in order that this information can be used to inform future applications from these individuals.	Head of Planning	November 2011	As No 137 above.

FINANCIAL CONTROLS – April 2011

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
140	Medium	Bank reconciliations should be completed, reviewed and signed off for both bank accounts on a monthly basis, within two weeks of each month end. For each un-reconciled item that remains on the listing for more than two calendar months, an investigation into whether they are valid reconciling items should be conducted to ensure they remain valid.	Finance Manager	June 2011. Completed.	**Completed** All bank accounts are reconciled monthly, within two weeks of the month end and reviewed by the Finance Manager prior to the production of monthly management accounts. These accounts are not produced if the bank accounts have not been reconciled. Evidence of review and date has been omitted on some occasions but the bank accounts do reconcile on all occasions.
141	Medium	Staff should be reminded that only fully completed expenditure justification forms will be processed. Incomplete expenditure requisition forms should be returned to the authoriser for completion.	Finance Manager	June 2011 Revised to March 2012	The finance system is currently (March/Apr 2011) being upgraded and the opportunity will be taken to redesign forms and remind staff of appropriate use.
142	Low	As part of the proposed Sage software upgrade, CNPA should introduce a system requirement to force change of user passwords on a periodic basis.	Finance Manager	April 2011 Completed.	**Completed** Sage 200 forces regular password changes and this procedure is now in place.
143	Low	At their next review, the authorised signatory list in the Financial Regulations and the Core Accounts should be reconciled. A process for recording and managing up-to-date authorised signatories should be developed. In the interim, staff should be made aware of which is the most up-to-date listing of approved authorisers.	Finance Manager	Sept 2011 Completed.	**Completed** Only the Management Team, the Finance Manager and two senior members of Corporate Services are authorised signatories. This group will only change with changes in those key personnel so it is marginal how much a list of these staff members will add to transaction control, particularly as all payments are only prepared for authorisation by the same two members of the finance team.

PROJECT MANAGEMENT – COAT – May 2011

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
144	Medium	Where grants are paid to organisations that help achieve the objectives of the National Park Plan, the specific reporting requirements should be established at the outset and regularly reported. A report outlining how the business objectives have been delivered should accompany the final claim. CNPA should consider implementing a reporting structure similar to that in use for LEADER funding.	Senior Access Officer	Sept 2011	**In Progress** Terms of grant award letter under review. Agree there should be formal correspondence of project delivery and performance against any specific outputs/performance indicators. We will review the LEADER reporting model to determine is that can be used/adapted.