# 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.

**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: June 2014 Revised: June 2015 | **In Progress** Consideration of approach to stakeholder engagement ongoing, as are discussions on appropriate control systems over actions and issues arising, and review of possible software support options. |
| 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 | **Actioned**.  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 | **Actioned.** Recommendation Agreed.  An annual report on CNPA's C&E Programme will include media analysis, social media stats & business barometer results. |

## RURAL DEVELOPMENT – 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<br><br>Revised:<br>July 2014<br><br>Revised:<br>January 2015 | **Part Complete – no further action proposed**<br>The recommendation has to an extent already been implemented, with lead delivery responsibility and timetable already set out in the action plan adopted by the Sustainable Tourism Forum.  No further action is proposed now on this recommendation as progress against the current strategy to 2016 comes toward the end of this cycle.  A new Cairngorms Tourism Partnership was established in November 2014 to supersede the existing Sustainable Tourism Forum and a streamlined Action Plan produced to align our work with the National Tourism Strategy.  The Partnership and associated action plan is designed to enable greater engagement and delivery by partners. |

## CONTROL RISK SELF-ASSESSMENT – 19 November 2013

| 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 | **In Progress**<br><br>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 limit, which in turn will link into limits sets for project management. |

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

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|------|----------|----------------|--------|----------|-------------------|
| 191 | Moderate | It is recommended that CNPA submit quarterly CO2 emissions reports in line with Scottish Government guidance. | Governance & Corporate Performance Manager | 30 Sept 2014 | **In Progress** Monitoring model adapted to include energy consumption and with quarterly reporting being developed.  Aim for reporting on new model for end of 2014/15. |
| 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 | **In Progress** See above update for #191 |
| 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 | No progress as yet. Accepted 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.  No significant progress as yet. |