

## 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	<b>In Progress</b> Now working in partnership with LLTNPA to consider joint development of IT systems, including business continuity plans.
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	<b>In Progress/Completed</b> Finalisation of elements of this work linked to work with LLTNPA identified above.

### GRANT AWARDS – March 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
38	3	Files should be created for projects as soon as an intent to apply is established. As a result, all relevant documentation can be added to the file. All files should	Business Services Manager	Dec 2006 and ongoing	<b>Complete</b> Almost all grants now routed through LEADER grants

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		also be signed out of the filing room when used.  Administrative staff should perform an audit each month, selecting a practical sample of files missing from the central filing room. Files should be reconciled to the file sign-out book to ensure the control is operating effectively. Any variances should be reported to management.			system and administered by a single team.  Revised administrative systems in place

### RISK MANAGEMENT – August 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
41	3	The Finance Manager should ensure that the use of the Risk Register is included in the guidance notes for Project Officers. Project Officers should also be made aware of the location of the Risk Register.	HoCS Fin Mgr	March 2007	<b>Complete</b>  The EJF has been amended to include consideration of risk management. Section 6 of the EJF requires consideration of risks to the CNPA in funding project/activity, likelihood of such risks occurring, their potential impact, and (where appropriate) any action that would be taken to mitigate the risks. Reference also made to alignment with the risk register.

### 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	Head of Development 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.

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		or matters requiring further information. The letter might also indicate when an update to this date for determination may be issued.			
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 Development 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 Development 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.
		<b>Suggested services areas for further review</b>			
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 Development 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 Development 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 Development 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

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					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	March 2010	<b>In progress</b>  This will be implemented as part of action on procurement review recommendations presented to Committee. (see item 125)

#### PROJECT MANAGEMENT REVIEW – LAND MANAGEMENT SUPPORT OFFICERS – December 2008

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
99	2	CNPA should continue making applications to SGRPID and also look to identify any other possible means of obtaining this information. In monitoring the success of the project in helping to deliver the National Park Plan, CNPA should: <ul style="list-style-type: none"> <li>• Obtain information on the number of applications made within the CNPA area;</li> <li>• Obtain information on the type and value of successful applications made within the CNPA area; and,</li> <li>• Have follow-up meetings with organisations or individuals who have made either successful or unsuccessful applications and assist with any other potential applications.</li> </ul>	Project Sponsor (HT) with Project Manager (FC)	End Jan 2009 and ongoing	<b>Complete</b> Project now completed with review undertaken. Work now underway jointly with LLTNPA seeking to influence arrangements for next round of land management support.

#### REVIEW OF FINANCIAL CONTROLS – April 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
102	2	A cash logbook should be maintained to allow a clear audit trail for all receipts and payments. A cheque log should be	Finance Mgr, DB	June 2009	<b>Complete</b>

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		<p>maintained to detail all the cheque payments and to ensure all cheques are used in sequence. The log should provide the following information: Cheque No, Payee, Reason for payment/cancellation and authorisation. The issue regarding a cash/cheque log has been highlighted in previous audit reports.</p>			<p>Processes regarding cash management and spoilt/unused cheques have been updated in the Financial Procedures. Cash pay-in slips and corresponding invoices should be cross-referenced to allow reconciliation. A listing of cheque payments from Sage will be reviewed for unused cheques at each month end and the reasons for any spoilt cheques documented. A cheque received register has been set up. It is not thought necessary to set up a cheque payment register (Sage accounting records deemed sufficient).</p>

#### REVIEW OF LEADER PROJECT – June 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
111	2	<p>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.</p> <p>This should be completed with reference to the existing strategic IT agreement in place with SNH.</p>	IS Manager	March 2011	<p><b>In progress</b></p> <p>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.</p>
112	3	<p>A reconciliation should be formally completed on a monthly basis and reviewed by an appropriate member of staff.</p>	Finance Mgr LEADER Mgr	Mar 2010	<p><b>Complete</b></p> <p>Reconciliations are done on a quarterly basis to support quarterly grant claim sent to SG. Individual payments made out to projects are reconciled to agreed match funding for each project from LAG approvals. SAGE payment records are reconciled to LEADER supporting documentation on a monthly basis.</p>
113	3	<p>CNPA should ensure they are compliant with SLA instructions and checklists and should seek clarification of the required documents from the SGRPID.</p>	HoESD LEADER Mgr	Sept 2009 and ongoing	<p><b>Complete as far as possible.</b></p> <p>Some ongoing changes in SLA instructions and we are acting to ensure we comply with</p>

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					these as far as possible. Audit undertaken by both SGRPID and internal audit in 2010.

### REVIEW OF PROCUREMENT & TENDERING – November 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
114	2	<p>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.</p> <p>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.</p> <p>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.</p>	Finance Mgr	Revised to March 2011	<p>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.</p> <p>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.</p> <p>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 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.</p>
115	2	Responsibility should be assigned to the relevant individuals to manage a file (either electronic or manual) of all	Finance Mgr	Revised to March 2011	Agreed that responsibility should be assigned to relevant individuals to manage a file of all

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		<p>documentation relevant to each tender proposal. This should include:</p> <ul style="list-style-type: none"> <li>• A tender control sheet;</li> <li>• The tender brief;</li> <li>• Details of how the tender was advertised;</li> <li>• Contact details for the contractors the brief was sent out to;</li> <li>• All tenders received;</li> <li>• Scoring matrices (and decision process);</li> <li>• Contract award letter;</li> <li>• Authorised Expenditure Justification Form;</li> <li>• Government/Finance Committee/Board approval as required.</li> </ul>			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.
116	2	<p>The Tender Scoring Matrix should be re-issued with guidelines for assigning each score from 1-5. Tender scoring should ideally be carried out by three people and this should be written into the guidelines. All Programme Managers should follow the same process.</p> <p>Whilst it is acknowledged that interviews for tenders are rare, this should be referred to within the overall procurement policy.</p>	Finance Mgr	March 2010	<p><b>Complete</b></p> <p>Tender Scoring Matrix issued along with guidelines for use of the matrix in Financial Reference folder for use of Programme Managers.</p> <p>Matrix follows the 'Route 1 Toolkit' issued by CGCoPE.</p> <p>Also systems implemented by joint NPAs' Procurement Manager.</p>
117	2	<p>The procedure for advertising contracts should be revised and updated to reflect the most time and cost effective process.</p> <p>All sections of the Expenditure Justification Form and requisition forms should be completed to demonstrate that value for money has been considered prior to a tender being accepted. The method of advertising should be documented.</p> <p>CNPA have considered using SEPA to filter tender opportunities. Although this does take a considerable amount of time, it does allow CNPA to meet the advertising requirement without having to employ procurement staff. A decision should be formally taken as to whether to continue with this process.</p>	Finance Mgr (CNPA) with Finance and Procurement Mgr (LL&TTNPA)	July 2010	<p><b>Complete</b></p> <p>The tender guidance has been revised to indicate differing and increasing levels of advertising requirement for contracts depending on anticipated value. All contracts in excess of £50,000 must be advertised on the public contracts website.</p> <p>A joint procurement manager with LL&amp;TTNPA now established. The combined scale of both NPAs makes a procurement manager more financially feasible than for either organisation individually. We will continue to review the potential to collaborate with other partners such as SEPA where appropriate. We will also seek to implement common advertising policies and thresholds, in order to facilitate the process</p>

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					of procurement guidance and support between two organisations. Positive progress seen in Scottish Government Procurement Capability Assessment.
118	2	<p>All nominated 'procurement officers' and other relevant personnel should be identified and provided with appropriate training. As a minimum staff should be reminded of the support available through the finance team.</p> <p>This could be combined with the re-issue of tender documentation and guidance, which should be made available to all staff on the CNPA intranet.</p>	HoCS with Fin Mgr (CNPA) and Finance & Procurement Mgr (LL&TTNPA)	Sept 2010	<p>As noted above, the Authority is currently working with LL&amp;TTNPA to establish a joint procurement manager. This will establish a single nominated procurement officer to act on behalf of both NPAs.</p> <p>This joint corporate services development will provide dedicated procurement staff support. We will seek to implement appropriate training programmes for the procurement officer, finance staff, and programme and project managers in a complementary manner to this service development.</p>
119	2	<p>Formal authorisation should be documented for the Head of Corporate Services' card to be used by staff.</p> <p>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 transaction logs and corresponding documentation should be fully completed.</p>	Finance Mgr	March 2010	Recommendation agreed.
120	3	<p>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.</p> <p>Contracts should be reviewed on a regular basis and at a minimum interval of 36 months.</p>	Finance Mgr	November 2010	<p><b>In Progress</b></p> <p>Work progressing on this. Delayed as a result of resource constraints over second half of 2010/11.</p>



**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	To be reviewed pending outcome of Board consideration of proposed 2011/12 Operational Plan.
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 #121.
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 #121.
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	Recommendation agreed. Work progressing.

**BRAND MANAGEMENT – from Audit Committee meeting 22.04.10**

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
	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 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.			As #121.
	n/a	It was also highlighted that in exceptional circumstances there may be significant pressure brought to bear on staff			As #121

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		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.			

#### BUDGETARY CONTROL – April 2010

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
125	3	The CNPA Financial Regulations manual should be updated to reflect actual practice in relation to the authorisation of requisition forms.	Finance Manager	Dec 2010	Recommendation agreed. Finance regulations will be updated by December 2010 to reflect all revisions to procedures following joint review of procurement and finance regulations between CNPA and LL&TTNPA.

#### HR APPRAISAL PROCESS – April 2010

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
126	3	All staff should be reminded of timelines for completion of appraisal forms and the significance of this especially for the year end forms.	HR Manager	April 2010	<b>Complete.</b> Implemented as part of reinforcing timetable for the March/April appraisal and pay processes.

#### 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	