# 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: July 2014<br><br>Revised: | **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.  We will also include these lead responsibilities in the Sustainable Tourism Strategy when the next opportunity to do so arises.  However, changes in the strategic tourism fora and consultative bodies used by the Authority in addition to other high priority workload pressures have delayed this action.  No further action is proposed now on this recommendation as progress against the current strategy to 2016 comes toward the end of this cycle. |

## 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 | **Complete**<br>Requisition forms held with invoices when stored. |

## 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 $CO_2$ emissions reports in line with Scottish Government guidance. | Governance & Corporate Performance Manager | 30 Sept 2014 | **Complete (Original Recommendation Overtaken)** The Authority has voluntarily participated in public sector climate change reporting for 2014/15 financial year within the framework developed for annual returns by Scottish Government and will continue to use this framework to develop its model and report on climate change adaptations. |
| 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 $CO_2$ monitoring and reporting. | Governance & Corporate Performance Manager | 30 Sept 2014 | **Complete** 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 | **Complete**. We have shared and collaborated with Local Lomond and the Trossachs NPA in our voluntary reporting for 2014/15 and will also receive feedback on our model and return direct from Scottish Government through our participation in this model. |
| 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. Ongoing work through the internal Greening Group although internal communications of this work and expectations on staff need to be reconsidered. |

**PAYROLL AND PENSIONS – 26 November 2014**

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|---|---|---|---|---|---|
| 195 | Low | It is recommended that exception reports are introduced. The reports should be produced and reviewed monthly. The Authority can ask for a customised report highlighting starters and leavers and variances above a certain monetary threshold.  Sage has confirmed that such a report can be made available at no further cost to the CNPA.<br><br>The use of exceptions reports will produce time savings and reduce the risk of error.  This will reduce the risk of payment irregularities going undetected. | Corporate Support Officer | April 2015 | **Complete**<br>Amended reports have been written.  Payroll checks are currently being undertaken by Audit Scotland as part of their external audit processes for 2015/16 and no specific recommendations arising in 2014/15 external audit. |
| 196 | Low | We recommend that the reconciliation is performed and reviewed before payroll reports are forwarded on to the finance team.  This will facilitate the process of rectifying any errors that might be identified before finance is involved in the process, reducing unnecessary administrative work. | Corporate Support Office | Nov 2014 | **Complete**<br>This has been implemented, and the finance officer will receive instructions before the November salary processing. |
| 197 | Low | We recommend that management updates the Absence Policy to ensure a timescale is included.  The policy should make it clear that the onus is on the employees and their line managers to ensure timely submission of the absence form.<br><br>Additionally, the parameters of the monthly absence reports should be altered to increase the date range and enable a backwards check of absences.  This will help ensure that statutory sick pays are calculated on Sage timeously and reduce the risk of incorrect payments that would have to be reversed later in the year. | HR and Line Managers | Dec 2014 | **Complete**<br>The policy has now been updated to clarify the current practice, which places the onus on the line manager to report staff absences, and for staff to complete and submit the absence form on their first day back to work.<br><br>Parameters have been adjusted as recommended. |

| 198 | Low | We recommend that management considers conducting a cost benefit analysis to assess the potential savings in staff time and overall cost of alternative payroll and HR delivery methods including comparisons of:<br>• Current approach to provision;<br>• Updated integrated systems;<br>• Use of a payroll bureau; and,<br>• Consideration of shared services. | Finance Manager | 31 Mar 2015 | Management are in the process of preparing a rolling replacement plan for ICT, both hardware and software. The review will consider options for integrated personnel and payroll software subject to the constraints of balancing operational needs and resource in the Authority's next Operational Plan.<br><br>Previously a bureau service was used but was ended to achieve operational and cost efficiency. Management have considered a shared service option with LLTNPA and this was discounted as the costs and additional administration outweighed the benefits. |

## PROJECT MANAGEMENT – 9 January 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|------|----------|----------------|--------|----------|-------------------|
| 199 | Moderate | Management should develop an overarching policy before the training on the new project management is completed to ensure that all staff have a clear understanding of the project management requirements across the authority. The policy should make clear the key stages in the project management lifecycle showing clear linkage to the existing templates and guidance. | Governance & Corporate Performance Manager | 31 Jan 2015 | **Complete** Actioned: An overarching project management policy has now been written. |
| 200 | Low | The project initiation checklist should be reviewed by the project manager in advance of being submitted to OMG for approval. | Governance & Corporate Performance Manager | ~~31 Jan 2015~~ 31 Mar 16 | OMG approach to project management to be reviewed in advance of commencement of 2016/17 operational plan |
| 201 | Moderate | EqIA assessment requirements should be included within the project management policy, including an outline of what is required and when this needs to be completed.  A review of all current projects should be carried out to ensure the EqIA statutory requirements are being met and the outcomes of these assessments, and all future assessments, are published on the CNPA website. | Director of Corporate Services | 31 Mar 2015 | **Complete** The requirements are formally included in the PM policy, with clear guidelines on requirements, completion and disclosure. |
| 202 | Low | As part of the review of project management processes specific guidance on the closure of projects should be developed identifying the required tasks to be completed. The guidance should be directly linked to the project close out report. | Governance & Corporate Performance Manager | 31 Jan 2015 | **Complete** Close out documentation has been amended to include a "lesson learned" section and instructions on how to close a project. |

## PLANNING PROCESSES AND SYSTEMS – 7 August 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|---|---|---|---|---|---|
| 203 | Moderate | The Authority should ensure that the pre-application process created in May 2015 is universally rolled out; it should be formally documented and consistent across all local authorities and the Authority should hold discussions with each local authority to facilitate effective management of the process. | Director of Planning & Rural Development | 30 Sept 2015 | **Complete** Pre-application process has been universally rolled-out following discussion with each local authority. Process is now working well. Documentation for pre-application process is in place and the more general Planning Protocol, awaiting final confirmation by end of February 2016. |
| 204 | Low | It is recommended that the advice notes on the website are updated to clarify: <br>• When categorising an application as "highly likely to be called in", reference is made to "planning legislation", although the legislation is not defined; and, <br>• When categorising and application as "highly unlikely to be called in", reference is made to "small developments" although no clarity is given over the meaning of 'small'. <br>The approximate percentage of applications called in should be reduced to better reflect the current proportion of applications called in by the Authority.  This proportion should be monitored on an ongoing basis and we recommend the amount to be expressed as a range. | Planning Manager | 31 Aug 2015 | Agreed.  To comply with recommendation we will review Advice Note and: <br>• Add footnote for major application definition in legislation; <br>• Add further reference for householder applications definition in legislation.  'Small' was used as an adjective to describe householder applications; and, <br>• Refer to "around 10% applications called in – rate varies over time due to nature of applications and it was 11.2% for 2015/15. |
| 205 | Low | It is recommended that the 'Enforcement' and 'Development Condition Monitoring' modules are incorporated into the planning process at the Authority as soon as possible in line with the shared service approach agreed with LLTNPA. <br><br>It is also recommended that a cost/benefit analysis of the 'Plan Monitoring' module of the system be performed immediately to ascertain whether this module would enhance the quality and efficiency of the application process. | Planning Manager | 30 Nov 2015 | Agreed.  Enforcement and Development Condition Monitoring modules are in the process of being brought into use by the new Monitoring and Enforcement Officer. <br><br>We are using Development Management to record information that Plan Monitoring module could do – which saves duplication of work.  Could undertake formal cost benefit exercise but not immediately. |

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|------|----------|----------------|--------|----------|-------------------|
| 206 | Low | It is recommended that the UNIform system is updated on a regular basis to ensure that target dates are accurately reflected to avoid ambiguity. | Planning Manager | 30 Sept 2015 | Agreed. We will make sure appropriate changes are made to procedures so that Planning Officers add the agreed dates when routinely updating the system. Officers are already working with colleagues at Loch Lomond and Trossachs NPA to clarify the use of and purposes of different date fields in UNIform. |
| 207 | Low | The 'Action' column in UNIform should be removed to avoid ambiguity in the purpose of the tracker. | Planning Manager | 31 Aug 2015 | Agreed. The application tracker spreadsheet will be updated to remove the 'Action' column. |
| 208 | Low | It is recommended that the lead officers are identified within the unit plan for all actions. By clarifying all lead officers, responsibility over actions is clear thereby placing onus on those individuals to complete tasks by scheduled deadlines Viewing all improvement plan actions at the start of the year would help the delivery of all items as each individual can effectively project manage. | Planning Manger | 30 Sept 2015 | Agreed. We will identify lead officers below Planning Manager level where appropriate. |
| 209 | Moderate | The CNPA should undertake to implement a process of rolling benchmark analysis utilising appropriate comparators of previous year's information. Where known outliers are identified these should be highlighted within the data and appropriately explained. | Planning Manager | 31 Oct 2015 | Agreed. Twelve month rolling data comparing CNPA performance over time would be a good additional indicator for CNPA and this will be included in reports from Q2 of 2015/16. |

## LEADER – 28 October 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|------|----------|----------------|--------|----------|-------------------|
| No risk graded findings identified | | | | | |

## COMPLAINTS HANDLING – 28 October 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|------|----------|----------------|--------|----------|-------------------|
| 210 | Moderate | We recommend that management, in conjunction with training, should introduce a standardised acknowledgement communication to be issued to stakeholders upon receipt of complaints.  This would improve CNPA's complaints handling efficiency with immediate acknowledgement of each complaint.<br><br>Local management should reiterate the 20 day complaint resolution target to all CNPA staff.<br><br>A process should be established by management to introduce regular reporting of management information in relation to the timeliness of acknowledgements being sent out and complaints being resolved to facilitate the meeting of target deadlines on a consistent basis. | Governance & Corporate Performance Manager | 31 Jan 2016 | **Complete**<br>Actioned.  Policy to reviewed and amended, and all documentation to be stored in on location in records management system. |
| 211 | Moderate | We recommend that the Complaints Handling Process (CHP) policy document is reviewed by local management to place more emphasis on the requirement to maintain and centrally store all complaints related documentation.<br><br>Regular refresher training should be provided to CNPA staff to ensure awareness of this responsibility throughout the organisation.<br>Senior management should formally communicate to all CNPA staff (via this ongoing training) the requirement to keep the complaints log up to date and complete with the details of each complaint. | Governance & Corporate Performance Manager | 31 Jan 2016 | **Complete**<br>Implemented in accordance with adjustments made to #210.<br>Training ongoing. |
| 212 | Low | We recommend management established a formal timetable to review the CHP policy on an annual basis.  Details of the reviewer and date of review should be documented and retained in order to evidence the review. | Governance & Corporate Performance Manager | 31 Jan 2016 | Actioned.  A policy review document has been created.<br>Complaint Shandling also forms a KPI which will be subject to ongoing review every 6 months. |

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|---|---|---|---|---|---|
| 213 | Low | A process should be established by management to introduce regular reporting of management information in relation to the timeliness and appropriate resolution of complaints. | Governance & Corporate Performance Manager | 31 Jan 2016 | Accepted. A report will be made quarterly to the senior Management Team. It should be pointed out that complaint handling is covered by KPT reporting to the Board on an annual basis. MT to receive first such review in Feb 2016 |

## POST-IMPLEMENTATION OF RECORDS MANAGEMENT – 29 October 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|---|---|---|---|---|---|
| 214 | Moderate | We recommend that the schedules are completed and formally approved as soon as possible, to allow for reviews of the file structure to then be performed. | Governance & Corporate Performance Manager | 31 Jan 2016 | **Complete.** An outline schematic of the filing structure adopted – covering levels 1 and 2 – will be prepared which will be reviewed and signed off by the Director of Corporate Services as the filing structure adopted. This will then be used as a benchmark for future reviews. As this project is current, and likely to run until mid-2016, levels 3 and under are still being created and it is not feasible at this time to adopt in detail. |
| 215 | Low | We recommend that management establishes a procedure whereby formal spot checks by the new joiner's line manager are performed during an initially agreed 'probation period', to ensure that the documentation retained on the centrally stored system adheres to the records management plan. | Governance & Corporate Performance Manager | 31 Jan 2016 | **Complete.** A revision has been made to the recent probation policy to include an additional question to new starts on their familiarity and "comfort" with the records management processes and structures. |

## POST-IMPLEMENTATION OF RECORDS MANAGEMENT – 29 October 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|------|----------|----------------|--------|----------|-------------------|
| 216 | Moderate | We recommend a centrally stored project controls implementation tracker be introduced to facilitate the assessment by senior management of the adequacy of project management<br>This tracker should provide details of projects, the controls identified for each across all stages of the project management process and the status of implementation of these controls.<br>Management should establish a procedure to facilitate the regular review of this tracker.  Project owners should update the tracker in advance of the performance of the review by senior management. | Governance & Corporate Performance Manager | 31 Jan 2016<br>31 Mar 16 | Accepted.  Management will ensure that a projects register is opened and maintained and periodically reviewed for completeness and compliance. |
| 217 | Moderate | We recommend that the procedure to store all project related documentation on the shared server be reiterate by management to CNPA staff.  Staff should be referred to the relevant section in the policy document. | Governance & Corporate Performance Manager | 31 Jan 2016<br>31 Mar 16 | Accepted.  Management will continue to reinforce procedures and remind staff to file and store project records appropriately. |

## WORKFORCE MANAGEMENT – 5 November 2015

| Item | Priority | Recommendation | Action | Deadline | Progress/Comments |
|---|---|---|---|---|---|
| 218 | Moderate | Management should establish a procedure mandating the collation and presentation of evidence to support an employee's appraisal rating.  The appraisal system could be used to implement this requirement. | Head of Organisational Development | 31 Mar 2016 | We agree with this recommendation and identified the need for evidence to be required as part of the appraisal process for the year ended 31.03.15.  At this time, a new appraisal form was being trialled and it was agreed with staff that it would be difficult to gather evidence as previously this was not a requirement of the appraisal process and therefore not something staff would have been doing regularly throughout the 2014/15 financial year.  From March 2015 onwards, we agreed the implementation of the requirement for evidence-based appraisals with staff. As a result, we will be able to evidence completion of this management action during the appraisal process for the year end 31 March 2016. |