

CNPA: OVERVIEW OF RECOMMENDATIONS IN INTERNAL AUDIT REPORTS

PAYROLL – March 2005

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
7	3	An authorised signatory list should be created detailing staff authorised to sign off expense claims and any thresholds for authorisation.	Fin Mgr	July 2005	Completed Signatory list included in Financial Procedures Manual and expense claim also refers to line managers having authority to approve expenses. No thresholds necessary due to type of expense.

CORPORATE AND OPERATIONAL PLANNING – August 2005

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
15	3	The corporate and operational plans should be added to the CNPA website as soon as possible.		Sept 2005	Part Complete Corporate Plan for 2005 to 2008 now on website. Operational Plans and quarterly updates are on website within Board papers. Current documents do not work well as “stand alone”. Operational Plans to be shown separately on the website.
16	3	Board members should be involved in the brainstorming sessions with staff and also in prioritisation sessions to ensure views are fairly reflected.		May 2006	Completed Discussion session held with Board 17 Nov 06 on Comprehensive Spending Review 2008/11 and initiating discussion on Corporate Plan ideas and priorities. Further discussion with Board in November 07 and February 08, leading up to presentation of Corporate Plan to Board meeting on 20 March 08.

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	May 2006	In Progress Draft plan prepared with business continuity also being considered as part of joint IT project with SNH.
25	2	Management should implement the following key actions and controls: <ol style="list-style-type: none"> 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 	IS Mgr BS Mgr HoCS	June 2006	In Progress/Completed <ol style="list-style-type: none"> 1. BC Plan in draft and being finalised. 2. Business system small enough to negate smaller plans. 3. Contained within draft BC Plan. 4. Contained within draft BC Plan. 5. Completed 6. To be added as appropriate. 7. Risk Register reviewed by MT. 8. Testing will be programmed once BC Plan finalised. 9. Results will be reported when testing completed. 10. Not considered appropriate. 11. Not considered appropriate – included in BC Plan. 12. CNPA operates a policy of self insuring. 13. The BC Plan will be treated as a

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		documents			controlled document.

SERVER SECURITY – March 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
28	2	Management must ensure that there is a review of all the SekChek findings and that there are actions taken to address the issues.	IS Mgr	September 2006	Completed SekCheck findings have been reviewed and actions being taken as appropriate

FINANCIAL LEDGER – March 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
29	2	All journal entries, which are created by finance processing staff, should be authorised by the Fin Manager	HoCS	Sept 2006	Completed
30	2	The Finance Manager should review bank reconciliations and only sign off when the reconciliation has been performed to source data. All bank reconciliations should be appropriately filed when reviewed.	Fin Mgr	Sept 2006	Completed File of signed bank reconciliations are maintained.
31	2	The accounting system should be closed down as part of the month end procedures and reopened for the new accounting period. As a result, it would not be possible to enter balances in the previous accounting period without performing a journal entry.	Fin Mgr	Sept 2006	Completed In line with comments made to March 2007 meeting.
32	2	The Finance Manager should ensure that all suspense accounts are regularly reviewed and are cleared on a monthly basis. Any balances in the suspense account which require new codes created, should be reversed as soon as the code is set up.	Fin Mgr	Sept 2006	Completed The suspense accounts are now reviewed as part of the bank reconciliation control (see item 30 above)

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		This should be within the month that the entry is made to the suspense account.			
33	3	Monthly journal and exception reports should be generated and independently reviewed to ensure that all journals are appropriate and that there are no significant changes from month to month. This should include an ageing creditor report to identify any outstanding debts over 30 days.	HoCS Fin Mgr	Nov 2006	Completed At the end of each month an audit trail and aged creditor report is given to the Head of Corporate Services for review
34	2	The trial balance should be printed, reviewed, signed off and filed as part of the month end process. The Finance Manager should assume responsibility for this process.	Fin Mgr	Sept 2006	Completed Reviewed by Head of Corporate Services in line with item 33 above.
35	3	Finance processing staff should ensure that the title of the daily back up performed includes the date that the back up was taken. The Sage system should be amended so that users are prompted to change passwords on a monthly basis. Finance staff should be provided with a copy of the IT security policy. They should be aware of IT security issues and aware of procedures regarding back ups and password changes.	Fin Mgr	Sept 2006	Completed In line with comments made to March 2007 meeting.

GRANT AWARDS – March 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
36	2	All applications for funding which go through the Operational Plan should be supported by an expenditure justification form, currently required by the financial regulations for expenditure in excess of £5k. This should be retained on the project file.	Fin Mgr	Feb 2007	Completed (in line with our Management Response) It is not feasible, from a cost-benefit point of view, to follow this practice for <u>all</u> grants. However, our Financial Procedures require an EJF to be

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					completed for all payments in excess of £5,000 and this rule continues in operation.
37	2	Project Managers should ensure that all grant award letters of offer are signed by the applicant prior to the initial release of funds. In addition, they should also ensure that the signed letter is added to the project file.	Fin Mgr	Sept 2006	Completed All grant offers, with the exception of the Integrated Grants Programme, are issued by either the Finance Manager or Head of Corporate Services. On receipt of the signed copy these are passed to Project Managers.
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 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.	Business Services Manager	Dec 2006 And ongoing	In Progress Guidance on opening and closing files is available to staff. Admin staff have responsibility for opening and closing files and maintaining the file record management system. A review is being carried out to improve the filing system with a view to moving towards an electronic document and records management system. Appropriate audit arrangements for file management being considered.
39	3	All responses from the Finance Committee and the Scottish Executive should be printed and retained in the project file.	Fin Mgr	Sept 2006	Completed Procedures implemented for future approvals. We are also working through previous approvals in order that all projects from April 2006 are covered.
40	3	Management should ensure that the actual title of a project is documented in the Operational Plan. Files should be able to be easily traced from the operational plan to a project file held in the central filing system.	Fin Mgr	March 2007	Completed All staff informed.

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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	In progress
42	3	All Management Team minutes should be documented and posted to the shared network drive. If it is not possible for the Head of Corporate Services to complete this task, consideration should be given to delegating this to another member of staff.	HoCS	December 2006	In progress

CASH FLOW MANAGEMENT – August 2006

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
43	2	All income received within the organisation should be recorded in the form of a cheque log. This should record information such as: Amount received; Received from; Cheque no; Date received and Received by The Finance Assistant should sign the log when she received income.	Finance Manager	March 2007	In progress
44	3	The petty cash spreadsheet should be passed to the Finance Assistant, with the receipt book and the imprest in order to be appropriately reconciled prior to recording in the ledger.	Finance Manager	March 2007	Completed

PLANNING APPLICATION: LAGGAN COUNTRY HOTEL – February 2007

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
45	2	The standard letter informing of the date and time of a meeting should specify that, when the applicants / agents / objectors intend to take up their opportunity to address the Committee, they should arrive at the venue at least 15 minutes prior to the start of the meeting.	Head of Planning	May 2007	Completed The Planning Group has developed a set of Frequently Asked Questions (FAQs) that accompany the standard letter and deal with this issue.
46	2	The Planning Group should build into their arrangements for each Committee meeting a provision for an officer to brief speakers on process in the 15 minutes prior to commencement of the meeting.	Head of Planning	May 2007	Completed This has been done. There is always an officer on hand to identify speakers when they arrive, brief them on process and introduce them to the Chair.
47	2	The standard letter should highlight that there may be only relatively basic facilities available in many instances and anyone intending to address the Committee should notify the office of any specific requirements not less than 48 hours prior to the meeting.	Head of Planning	May 2007	Completed The FAQs deal with this.
48	3	Consider issuing a formal update letter to applicants setting out the status of the case and the reason for any further elapse of time prior to the application being submitted to Committee as a standard element of its application administration after 8 weeks or so from call-in.	Head of Planning	tbc	Completed Our extension of time letters now do this. We are currently reviewing standard letters yet again to see if they can be further improved to remove any potential for misunderstanding.
49	3	Consider coping correspondence direct to the applicant as well as agents to avoid potential delays in communication. This would have an additional cost implication for the service.	tbc	tbc	No Action This really does negate the purpose of an agent and can lead to confusion if 2 individuals are responding to the same correspondence. The agent is appointed by the applicant specifically to deal with all issues on his behalf. The applicant has the option of dispensing with the agent if he feels that information is not being

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					communicated as he would wish.
50	3	The Planning Group may wish to consider the development of a written summary note of Committee proceedings and Frequently Asked Questions (FAQs).	Head of Planning	tbc	Completed
51	3	Consider the development of a glossary of terms frequently used in planning discussions.	Head of Planning	tbc	This has yet to be done.
52	3	Review standard speaking notes for the Committee Chair in inviting individuals to speak, in order to ensure clarity of process for each determination.	Head of Planning	tbc	We are working on this and will liaise with the Committee Chair.
53	3	Review the layout of meeting rooms, particularly where applicants or objectors have notified officers of their intention to speak.	Head of Planning	tbc	This has been done in liaison with Andy Rinning. There are constraints with the venues we use, but some improvements have been made and we are seeking further improvements, including more imaginative use of technology.

REVIEW OF SNOWDROP HR SYSTEM – February 2007

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
54	2	Forced Snowdrop password changes should be implemented into the system to increase system security. This should take place at least every 90 days or on the same change cycle as the network log in passwords.	Head of Corporate Services	No specific deadline for implementation at this stage.	The Head of Corporate Services and Business Services Manager will keep IT security policies under review, and reconsider this recommendation on specific application passwords, as part of the future IT Strategy development.
55	3	The Snowdrop system data capturing functionality should be fully utilised and used for recording all types of absence. Such data should then be used for monitoring and reporting purposes should trend analysis identify any significant issues.	Head of Corporate Services	No specific deadline for implementation at this stage.	Maintain overview of business case for further resource investment in time recording and staff deployment monitoring systems.

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56	3	The operation of the system should be reviewed to determine if all available functionality is being utilised.	HR Manager	October 2007	

HEALTH & SAFETY – August 2007

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
57	1	Action plans should be developed, monitored and reported to the Management Team on a quarterly basis and thereon to a suitable governance committee.	Business Services Manager	Aug 2007 and ongoing	Completed Fire and H&S checks carried out monthly and reported to HofCS. Details fed through to MT and update provided to SC Forum. Information Paper submitted to Audit Committee annually or more often if necessary.
58	2	The deficiencies in relation to Health & Safety risks should be actioned by CNPA at the earliest opportunity. Where it is not deemed practical to do so or if there are resource constraints then this should be reflected in the organisation's risk register.	Business Services Manager	Aug 2007 and ongoing	In progress
59	2	Staff should be reminded that designated fire doors must remain closed at all times when not in use. If there is a requirement for doors to remain open then a solution should be sought that ensures the doors close automatically when the fire alarm sounds.	Business Services Manager	Sept 2007 and ongoing	Completed / Reminders Ongoing Fire doors will be closed by fire marshals during their check of the building in the event of fire. Staff have been reminded to close doors as they leave the premises and cleaners have clear instructions to close all doors when cleaning completed. Automatic closers being investigated.
60	2	All Fire Marshals should be given appropriate training in respect of fire prevention and control and evacuation procedures as soon as possible. CNPA should consider if the training of all staff in fire awareness and prevention would be of benefit to the organisation.	Business Services Manager	June 2007 And ongoing	Completed Training was carried out in June 2007 but consideration being given to extending the training to a larger number of marshals.
61	2	A formal schedule of Portable Appliance Testing should be developed and the results recorded to ensure that all	Business Services	Dec 2007	In Progress Electrical contractor engaged to carry out

CAIRNGORMS NATIONAL PARK AUTHORITY
Audit Committee Paper 11 Annex 1 19/03/08

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		electrical devices are subject to regular testing. Hardwire testing should be scheduled and conducted at the earliest convenience for the properties that have not had their wiring replaced in the last two years.	Manager		PAT testing in Jan 2008. Hardwire testing to being scheduled for mid 2008.
62	2	CNPA must ensure that all staff complete their personal and generic risk assessments as soon as possible in order to comply with Health & Safety policy.	Business Services Manager / HR Manager	Oct 2007	In Progress Instructions have been issued for their completion and deadline set for March 2008.
63	3	The appointment of a Safety Representative should be formalised and the appointment conveyed to all staff.	H of CS	Mar 2008	Completed Responsibility contained in job description of BS Manager and displayed on safety notices throughout the building.

PROCUREMENT SERVICE IMPROVEMENT RECOMMENDATIONS (arising from review) – August 2007

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
64		The intended tender evaluation criteria should be set out explicitly in the Commissioning Brief for each contract, in order to ensure tenders can be constructed in as clear a format as possible and to assist officers in tender evaluation.	Finance Manager		Completed The Commissioning Brief template has been altered so that the evaluation criteria and the weighting applied to each criteria are known by prospective tenderers in advance of them submitting a tender. This has applied to all tenders issued by the Authority since June 2007.
65		The tender evaluation process should capture specific, agreed feedback on each tender submission for use in feeding back to organisations if they are unsuccessful in their bid. It is important that the Authority recognises the resource put into development of tenders by organisations and seeks to assist them in better focusing their efforts and understanding why they have not been successful with tender proposals. Feedback is often sought from Corporate Services staff who may have had a limited involvement in the assessment and it is also vital that such information is available in the event that the assessing officers are not available when feedback is requested.	Finance Manager		Completed Since starting to use the public tender website to advertise tenders in April 2007, the importance of feedback has increased as tenders are publicised to a wider audience. The standard scoring sheet used now includes sections for narrative comments on strengths and weaknesses of each bid as well as the numeric scoring of tenders.
66		Acceptable ranges of variation in assessment scores should be set for each tender evaluation and differences beyond this tolerance level should be considered further by the assessment panel prior to finalising the evaluation and contract award process. This process need not result in any change, or agreement to move to the average score: the potential for differences of opinion is accepted. However, such differences should	Finance Manager		Completed Tenders are scored with each individual evaluation criteria being rated between 0 and 5, where a zero score shows the tender “completely fails to meet the standard” and a score of 5 shows the tender “meets standard exactly as specified”. Tenders are generally scored

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		be tested prior to their being accepted in an evaluation.			by at least three individuals and if the range of scores on a criteria is greater than 1 the evaluation is investigated. For example, if the scores received on a criteria were 4,4,2 then this would be looked at but if the scores were 4,4,3 or 4,3,3 the variance would not be looked at. As another example if the scores were 4,3,2 these would also be looked at since the difference between the highest and lowest score is greater than 1.