



Cairngorms National Park Authority

Internal Audit Report

Management Action Follow-up Part 2

2023/24

April 2024



Cairngorm National Park Authority

Internal Audit Report

Management Action Follow-up Part 2 – 2023/24

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|--|----|
| Introduction and background | 1 |
| Summary of progress | 2 |
| Appendix 1: Action status by report | 4 |
| Appendix 2: Summary of outstanding actions | 6 |
| Appendix 3: Audit risk categorisations | 25 |

Introduction and background

Introduction

As part of the internal audit programme we have undertaken a follow up review to provide the Audit & Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. This report summarises the progress made by management in implementing agreed management actions.

Scope

We have reviewed all open management actions and liaised with Cairngorm National Park Authority staff to obtain an update on their implementation progress. This included management identifying actions which were no longer applicable. For recommendations graded priority 3 or above, we request evidence to validate completion of any actions marked for closure by management.

For all actions raised by the prior Internal Auditor (BDO) we have aligned their risk assessments to the Azets risk grading structure (per Appendix 3).

Action for Audit & Risk Committee

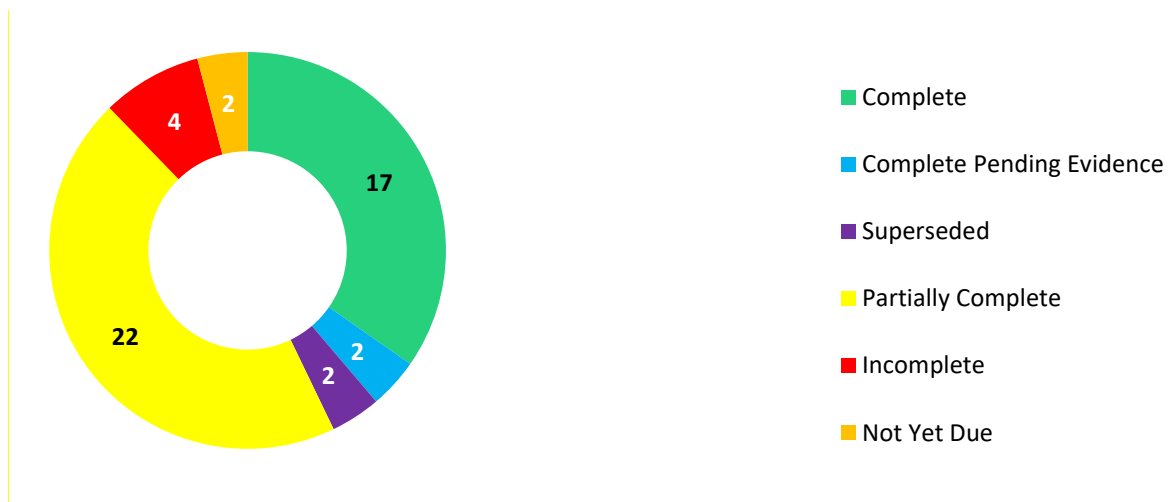
The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

Summary of progress

The table below shows the movement in the audit actions in the period from November 2023 to April 2024:

| | Number of Actions |
|-------------------------------------|-------------------|
| Open actions brought forward | 41 |
| Actions added to tracker | 8 |
| Total actions to follow-up | 49 |
| Actions closed | 17 |
| Actions closed pending evidence | 2 |
| Actions no longer applicable | 2 |
| Open actions carried forward | 28 |

Status of Actions as at April 2024



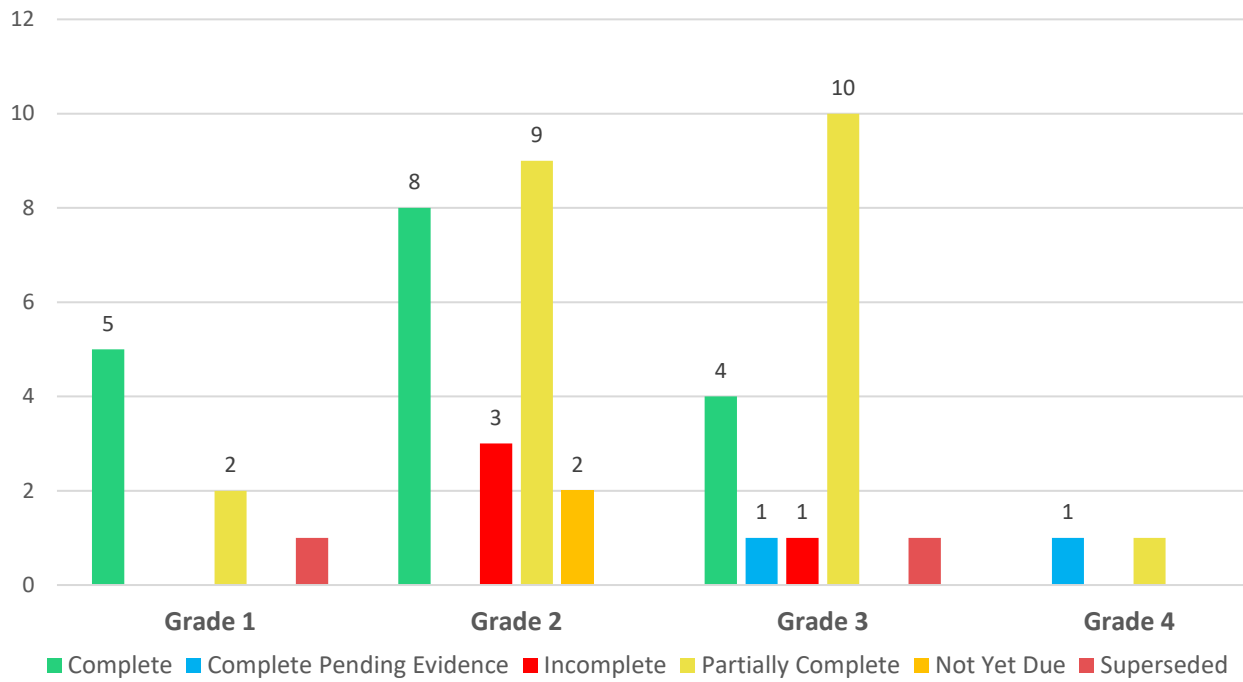
We have confirmed that 17 actions (35%) were completed in the period to April 2024, with management indicating that a further two (4%) are complete that we have yet to receive evidence to validate. In addition, two aged actions are recommended for closure as they have been superseded (4%).

22 actions (45%) have been assessed as partially complete, four (8%) are incomplete and two (4%) are not yet due. Further detail on all actions that have passed their current due dates for completion is included at Appendix 2.

We recommend that management retain a strong focus on clearing aged items in the coming months. We recommend prioritising the most aged items and those that are grade 3 and grade 4. Attention should then be paid to those remaining actions that have passed their original due date and those which will pass their due date for completion over the next period. Of the 28 outstanding actions 26 (93%) have passed their original completion date.

A summary of the status of actions by report is shown at Appendix 1.

Status by Grading



Appendix 1: Action status by report

| Report title | Complete | Complete pending Evidence | Partially complete | Incomplete | Superseded | Not Yet Due | Total |
|-------------------------------------|----------|---------------------------|--------------------|------------|------------|-------------|----------|
| Financial Processes | | | | | 1 | | 1 |
| Grant Funding & Management | | | 1 | | | | 1 |
| 2016/17 sub-total | | | 1 | | 1 | | 2 |
| Business Continuity Planning | | | | 1 | | | 1 |
| 2018/19 sub-total | | | | 1 | | | 1 |
| FOISA and EIR Requests | | | 1 | | | | 1 |
| 2019/20 sub-total | | | 1 | | | | 1 |
| Data Management | | | 1 | 1 | 1 | | 3 |
| 2020/21 sub-total | | | 1 | 1 | 1 | | 3 |
| LEADER Programme | | | 1 | | | | 1 |
| Financial Management and Reporting | 1 | | | | | | 1 |
| Assurance Mapping of Major Projects | | | 1 | | | | 1 |
| Cyber Security Review | | | 2 | | | | 2 |
| ICT Strategy | | | 4 | | | | 4 |
| Peatland Action | 1 | 2 | 1 | | | | 4 |

| Report title | Complete | Complete pending Evidence | Partially complete | Incomplete | Superseded | Not Yet Due | Total |
|---------------------------|-----------|---------------------------|--------------------|------------|------------|-------------|-----------|
| Programme Set Up | | | | | | | |
| 2021/22 sub-total | 2 | 2 | 9 | | | | 13 |
| LEADER Programme | 1 | | | | | | 1 |
| Performance Management | | | 2 | | | | 2 |
| Data Management | | | 2 | | | | 2 |
| Payroll and Expenses | 4 | | | 1 | | | 5 |
| 2022/23 sub-total | 5 | | 4 | 1 | | | 10 |
| Expenditure and Creditors | 1 | | 2 | | | | 3 |
| Risk Management | 7 | | | 1 | | | 8 |
| Health and Safety | 2 | | 3 | | 1 | | 6 |
| Heritage Horizons | | | 1 | | 1 | | 2 |
| 2023/24 sub-total | 10 | | 6 | 3 | | | 19 |
| Grand totals | 17 | 2 | 22 | 6 | 2 | | 49 |

Appendix 2: Summary of outstanding actions

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
|-----------------------------|---|-----------------|---------------|--------------------|-------------------|--|------------|
| 2016/17 Financial Processes | <p>We recommend that the Finance Management schedule is updated to provide detailed policies and guidance on all financial processes. These should be reviewed on an annual basis.</p> <p>We also recommend that clear roles and responsibilities demonstrating segregation of duties are documented within the guidance notes for all financial processes.</p> <p>We recognise that management have made progress in developing the schedule and that completion of this was delayed due to the implementation of the new Sage system.</p> | Finance Manager | Low (Grade 1) | Jun-2017 | N/A | <p>Desk instructions were updated prior to the commencement of the external audit in order to assist with walkthrough testing. However, these documents are relevant only to Finance staff.</p> <p>Guidance on procedures for the wider staff group are in need of update. Workshops were held in September 2023 to assist colleagues with financial governance.</p> <p>We are working on streamlining our processes using work flows available through Microsoft 365. When these have been designed and established guidance documents will be prepared as part of the rollout of these new processes.</p> <p>Management consider this work has been overtaken.</p> <p>Other internal audit recommendations highlight specific work that needs to be undertaken on elements of our financial processes and financial procedures plus other evolution of systems as we adapt to MS365. We need to complete</p> | Superseded |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
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| | | | | | | these individual elements and then draw everything together through a revised overview / index document. | |
| 2016/17 Grant Funding and Management | <p>We recommend that the Grant Toolkit is completed, encompassing all processes in place for the awarding, recording and monitoring of grant funding. The toolkit should also clearly define the following:</p> <ul style="list-style-type: none"> - Actions to be taken when grant conditions are not being met or terms and conditions are breached. - The process for consideration of the risk and value of grant funding applications to determine the proportion of resource required to evaluate these; and - Review and scrutiny arrangements for progress reports provided by grantees. | Director of Corporate Services | Medium (Grade 2) | Sep-2017 | Mar-24 | <p>Grant templates have been developed, including an award document and terms & conditions. Recent discussion around the organisation has identified a desire amongst colleagues for further guidance on making grant awards. Heads of Service are considering how to provide this support and the potential for additional tailoring of templates to simplify the administration of small awards.</p> <p>Grant award paperwork has been collated and reviewed. It has been made available to colleagues on the intranet along with guidance notes.</p> | Partially Complete |
| 2018/19 Business Continuity Planning | We recommend that CNPA develops a testing plan/schedule for BCP which should be reviewed regularly to ensure a strategic approach to testing is developed and implemented. This plan should ensure that varying categories of events are scheduled to be tested on a | Director of Corporate Services | Medium (Grade 2) | Nov 2019 | Aug-24 | <p>BCP is in need of update. It is the intention that consultancy will be engaged to develop and embed processes and procedures.</p> <p>Budget allocation has been provided for this in the 2024/25 budget.</p> | Incomplete |

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| | <p>regular basis based upon likelihood and overall risk. A formal testing schedule should also be developed for the DRP. We note that the BCP states that testing of the BCP and DRP should be annual, with consideration given to a daily 'tabletop' exercise. However, from discussions with management, it is understood that this is not achievable due to the size of the organisation. Therefore, Management should decide on the most suitable frequency of testing, and this should be detailed within the BCP. In addition, we recommend that the outcomes, lessons learned and required actions are formally documented, and thereafter reflected within the plan for each test.</p> | | | | | | |
| 2019/20 FOISA and EIR Requests | <p>We recommend CNPA review and update its Publication Scheme. We recommend CNPA reviews all information it holds with an aim to publish as much as possible to ensure transparency and reduce FOI requests.</p> | Information Manager | Low (Grade 1) | Dec 20 | Oct-24 | <p>Publication scheme will be updated in parallel with the web development project, which is planned to publish in October 2024. The current website search facility can be used to find publications of interest.</p> | Partially Complete |

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| 2020/21 Data Management | We recommend that the organisation reviews and updates all three policies to ensure that they reflect the latest data protection legislation and reflect current organisational practices. Specifically, the Authority should ensure that information contained within each policy is consistent. The Authority should ensure that the owner for each policy is updated, recorded, and going forward, it should ensure that policies are reviewed annually in line with the review frequency documented. | Information Manager | Medium (Grade 2) | May 2021 | Jun-24 | This work is within the remit of Information Manager who is working through policies in parallel with major system developments while making required improvements and developments. | Incomplete |
| 2020/21 Data Management | We recommend that the Authority ensure that data audits are conducted annually in line with the policy. These audits should sample various directorates to ensure that storage and management of files adhere to the Records Management Policy. Specifically, this audit should consider compliance with data retention and disposal requirements, version control requirements and access and security requirements. The output of this audit should be documented and the Head of Service for each area should | Information Manager | Medium (Grade 3) | May 21 | N/A | <p>The appointment of our new Information Manager provides the opportunity to revisit this work.</p> <p>Our implementation of SharePoint is ongoing, and in due course we will set up automated retention rules to manage electronic documents.</p> <p>Consideration is being given to methods of document management that will reduce/ remove the need for hard copy paper records.</p> <p>Management consider this work has been overtaken.</p> | Superseded |

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| | <p>be given recommended actions, as necessary. We also recommend that directorates each take ownership of their own folders and conduct more regular compliance checks within their own teams to ensure that their files comply with the Records Management Policy. The data owner for each file should be responsible for these checks.</p> | | | | | <p>This recommendation refers to our management of data on the 'old' server-based system and we are now moving to SharePoint with user access being redesigned on a site-by-site basis. We will retest the adequacy of SharePoint system design and access controls through internal audit on or near to completion of the migration to SharePoint.</p> | |
| 2020/21 Data Management | <p>We recommend that once the Authority have received the feedback from their DPOaaS provider, they create a subject access request procedure, or document the process within an existing procedure if appropriate. The procedure should outline the following aspects:</p> <ul style="list-style-type: none"> • Roles and responsibilities when responding to requests • Initial steps for acknowledging the request and verifying the identity of the individual • Identifying what data is within scope • How to search for data • How data should be sent to the individual | Office Services Manager | Medium (Grade 3) | Jun-21 | Apr-24 | Policy prepared and subject to sign-off by SMT and SCF. | Partially Complete |

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| | <ul style="list-style-type: none"> How requests will be logged and monitored by the Authority | | | | | | |
| 2021/22 Assurance Mapping of Major Projects | Management should put in place a project plan for implementation of the new project management approach. This may include the use of stage plans to help with maintaining flexibility over how the overall approach develops. In addition, management should ensure that this plan includes appropriate communications to explain any jargon or specific terminology. | Director of Corporate Services | Medium (Grade 2) | Sep-22 | Aug-24 | We have developed and implemented a new project management and reporting system within the design and development of the C2030 Programme. This is complemented by a move to MS Project and training provided for staff on this system. We will now test these arrangements for suitability for roll out across the organisation as a standardised approach to project management and programme coordination. | Partially Complete |
| 2021/22 Cyber Security Review | We recommend that CNPA should perform a risk assessment as well as a gap analysis of the current technology, policy and business environment, to identify the key cyber security risks. In conducting that risk assessment and gap analysis, CNPA should refer to recognised leading cyber security frameworks including the Scottish Government Cyber Resilience Framework. | Information Systems Manager | Medium (Grade 3) | Aug-22 | TBC | <p>While we are mindful of risks as part of the course of our day-to-day management of our IT resources, there has been a lack of formality in recording these risks. We are working to enhance our cyber-security rating and as part of this process we will document cyber-related risks.</p> <p>An operational risk register for IT has been developed. The operational risk register covers the management of operational cyber risks .</p> | Partially Complete |

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| | <p>We recommend the introduction of a cyber risk register informed by the risk assessment and gap analysis, which includes input from all relevant stakeholders.</p> <p>We recommend that there is a process established for the ongoing identification and management of cyber security risks.</p> <p>We recommend that there is regular formal reporting of the organisation's cyber security posture to appropriate governance groups. This should include information on incidents that have occurred (ideally on a summary or thematic basis to avoid the risk of weaknesses being widely publicised), actions being taken in response to incidents as well as assurance activity that has taken place, including the results of these.</p> | | | | | | |
| 2021/22 Cyber Security Review | <p>We recommend that CNPA establish procedures for handling cyber security events. These procedures may take the form of playbooks that specifically detail which actions should be taken in the event of a cyber-attack. We also recommend that following the development of the procedures</p> | Information Systems Manager | Medium (Grade 2) | Dec-22 | Aug-24 | <p>While we are mindful of risks as part of the course of our day-to-day management of our IT resources, there has been a lack of formality in recording these risks. We are working to enhance our cyber-security rating and as part of this process we will document these procedures.</p> | Partially Complete |

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| | CNPA should test the procedures to confirm that they enable an effective and efficient response to an event. We also recommend that management regularly reviews its technical cybersecurity posture. This should include ongoing assessment of the adequacy of technical solutions as well as their configuration to ensure that security risk from internal and external threats is minimised. | | | | | Consideration is being given to a consultancy project towards development and implementation of the IT strategy and this work will include enhancement of our security procedures | |
| 2021/22 ICT Strategy | We recommend that the next development of the IT and Data Strategy includes a financial strategy. This should set out, at a high-level, indicative capital and revenue costs associated with achieving expected outcomes from the strategy. This should be allocated for each financial year. This will allow management to make an informed assessment of the financial viability of the strategy and to ensure that financial requirements of the strategy are fed into annual budgeting/spending reviews. | Director of Corporate Services | Medium (Grade 2) | Sept 23 | Aug-24 | The Authority's strategic approach to ICT is under consideration. Initial discussions with our colleagues at Loch Lomond and the Trossachs National Park Authority (LL&T) have established a willingness from both organisations to extend the collaboration already happening; CNPA's strategic aims align with many of those expressed by LL&T. As we continue our conversation, action plans will be developed that include clear timeframes and project milestones to ensure effective delivery. Consideration is being given to a consultancy project towards development and implementation of the IT strategy. We are also in | Partially Complete |

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| | | | | | | discussion with other NDPBs as part of exploring all options. | |
| 2021/22 ICT Strategy | <p>We recommend that annual operational plans are developed which sets out a workplan for each financial year.</p> <p>This should include core operational tasks associated with maintaining a functioning IT environment as well as improvement and change activities relating to delivering the IT and Data Strategy. Planning in this manner will ensure that there are appropriate financial and human resources available to meet agreed IT and data priorities.</p> | Information Systems Manager and Head of Finance | Medium (Grade 3) | Jun-22 | Jun-24 | <p>The IT operational plan will, in future, follow naturally from the ICT strategy. While we are developing this strategic direction, operational aims have been set out to provide visibility of the IT team's aims and work scheduling.</p> <p>An operational plan was developed by the team in Q3. This plan will be used to set individual job plans for the IT team for 2024/25. Personal Development Conversations through the year will contribute to reviewing progress against the operational plan.</p> | Partially Complete |
| 2021/22 ICT Strategy | <p>We recommend that management explicitly document approvals of strategies within minutes of meetings. We recommend that management establishes formal governance arrangements for the approval of updates to the strategy as well as oversight of delivery. Governance over the IT & Data Strategy should be the</p> | Director of Corporate Services | Medium (Grade 2) | Mar-23 | Aug-24 | <p>All strategy and policy documents are presented to both the Senior Management Team (at their fortnightly meetings) and the Board/ its committees. Approval is noted in the minutes of both meetings.</p> <p>The IT strategy will be subject to this governance process</p> | Partially Complete |

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| | responsibility of an existing internal governance group | | | | | | |
| 2021/22 ICT Strategy | <p>We recommend that the action plan within the IT and Data Strategy is updated to include action owners and delivery dates. There should be regular reporting to the SMT on the progress of the completion of actions. We recommend that when the new CNPA Corporate Plan is established a new IT and Data Strategy should be developed aligned with the corporate plan. The Strategy should also be reviewed with the approval of the Strategy by the appropriate oversight group fully documented and included within the document's version control.</p> | <p>Project plan = Information Systems Manager</p> <p>New IT Data Strategy = Director of Corporate Services</p> | Medium (Grade 3) | <p>Project Plan – Jun-22</p> <p>Data Strategy – Sep-22</p> | Jun-24 | <p>The Authority's strategic approach to ICT is under consideration. Initial discussions with our colleagues at Loch Lomond and the Trossachs National Park Authority (LL&T) have established a willingness from both organisations to extend the collaboration already happening; CNPA's strategic aims align with many of those expressed by LL&T. As we continue our conversation, action plans will be developed that include clear timeframes and project milestones to ensure effective delivery.</p> <p>Consideration is being given to a consultancy project towards development and implementation of an updated IT strategy. We are also in discussion with other NDPBs as part of exploring all options.</p> | Partially Complete |
| 2021/22 Leader Programme | Management should ensure that feedback on CNPA internal processes is obtained and, where appropriate, fed into Scottish Government reviews on programme | Director of Corporate Services | Medium (Grade 2) | Mar-22 | TBC | Lessons learned have been applied in the preparation of the recent application to NLHF for Cairngorms 2030. | Partially Complete |

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| | processes. In addition, management should develop a lessons learned action log and ensure this is monitored by a relevant person(s) within the CNPA management structure. | | | | | <p>An evaluation report was commissioned for the Development Phase of C2030, and this includes recommendations that will be carried forward into the Delivery Phase of the project.</p> <p>With the same staff team and trustees available, many lessons learned are now part of the design of our new grant processes. An over-arching statement of lessons learned from this programme remains to be drafted.</p> | |
| 2021/22 Peatland Action Programme Set Up | Management should document the risks associated with the full-service approach and put mitigating controls in place to manage this within the risk appetite/tolerance of the CNPA Board. This should include obtaining legal advice in relation to the potential liabilities related to the full-service provision and award of contracts on behalf of the landowners. Roles and responsibilities of each of the parties subject to the full-service approach should be documented and communicated prior to services being provided. We recommend this is split by each step in the process, e.g. | Director of Nature and Climate Change | High (Grade 4) | <p>Legal advice – Dec-22</p> <p>Risk Map and action plan – Dec-22</p> | Jun-24 | The SLA developed by our lawyers has been circulated and tested with land managers. This has led to some negative feedback which we need to review prior to finalisation of our approach and on consideration of our risk appetite in this area of work and the potential consequences of our service delivery in this area. Significant work has therefore been undertaken against this recommendation, while final review of feedback prevents this from being marked as complete at this stage. | Partially Complete |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
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| | pre-application, application, project management and post project monitoring | | | | | | |
| 2022/23 Data Management | In line with the update of policies and identification of requirements recommended in MAP 1.1, we recommend that CNPA establishes a cloud migration strategy or plan which takes into account how these requirements will be met by SharePoint and the actions required to configure the solution to do so. Planning should be established at a lower level, with actions assigned responsible and accountable individuals as well as due dates. Continuous monitoring should be applied to ensure work is occurring in line with the schedule with reporting to a relevant governance group. | Deputy Chief Executive, as senior sponsor of the SharePoint Transition Project and oversight of wider organisational development work required | Medium (Grade 3) | Apr-23 | Jun-24 | A SharePoint transition plan has been developed and was agreed at the end of August 2023. The timeframe for migration was the end of December 2023. This is largely complete, and documentation requires completion. An intranet for internal communication is in development and was launched in October 2023. | Partially Complete |
| 2022/23 Data Management | We recommend that CNPA review the current policy suite that is in place and develop and implement policies that address the following policy areas: <ul style="list-style-type: none"> • Data Management • Data Retention • Information Transfer | Deputy Chief Executive | Medium (Grade 3) | Dec 23 | Jun-24 | The Information Manager is working on this as part of his review of policies. The SharePoint transition is ongoing. | Partially Complete |

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|-----------------|--|--------------|-------|--------------------|-------------------|-------------------|--------|
| | <ul style="list-style-type: none"> • Cloud Security • Data Protection • Access Control • Back-up and Resilience • Data Labelling and Information Classification • Acceptable Use • Remote Access <p>We recommend that CNPA introduce a review cycle as standard for all policies, including those not directly related to the migration to SharePoint. The subsequent review and update process should be undertaken annually or in response to any significant changes or events. The configuration of the SharePoint should be aligned to policy documentation, and take into account security and data protection needs, organisational structure requirements, and end-user experience expectations. Once policies have been defined, this should allow the configuration of SharePoint in a manner which fulfils the organisation's requirements and facilitates expected usage and behaviour.</p> | | | | | | |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
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| 2022/23 Performance Management | We support management's approach to developing a dashboard to support more frequent scrutiny and challenge by senior management. This should be implemented as soon as possible along with an agreed reporting structure, to ensure management receive sufficiently detailed updates in a timely manner. | Governance, Data and Reporting Manager | Medium (Grade 2) | Dec-22 | Sep-24 | NPPP Performance Management systems are now in development and currently being circulated to all partners for final completion. These reports aim to combine both output and outcome analysis in appropriate measure and will support our performance management reporting to the Park Authority board in September 2024 | Partially Complete |
| 2022/23 Performance Management | Whilst developing the new corporate plan, management should ensure that this is supported by a sufficient mix of qualitative and quantitative measures and indicators that clearly define the proposed outcome of the activities being undertaken. In addition, management should look to increase the links to the National Park Partnership Plan, streamlining measurement and reporting processes. | Director of Corporate Services | Medium (Grade 2) | Mar-23 | Sep-24 | NPPP Performance Management systems are now in development and currently being circulated to all partners for final completion. These reports aim to combine both output and outcome analysis in appropriate measure and will support our performance management reporting to the Park Authority board in September 2024 | Partially Complete |
| 2022/23 Payroll and Expenses | Management should determine an appropriate time frame for expenses processing and document this within the expenses policy (MAP 1.2), this is in line with good practice. Employees should be reminded of the need to submit | Head of Organisational Development/ Head of Finance and Corporate Operations | Grade 2 | Dec 23 | Jun-24 | Update of policies remains outstanding. While we recognise the importance for colleagues of clarity around this matter, the management team consider it to be of lower priority than other outstanding recommendations. We will keep this in our sights. | Incomplete |

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| | evidence along with their expenses claim and obtain their line managers approval, including justification | | | | | | |
| 2023/24 Expenditure and Creditors | We recommend that CNPA identify accounts that have had no purchasing activity for a predetermined period of time (e.g. greater than 12 months) and investigate the possibility of making them inactive or removing their details. If this is not possible, CNPA should consider undertaking the updated verification processes for any accounts that have not been used for a set period of time should the supplier be utilised again. | Finance Manager | Grade 1 | Mar-24 | Jun-24 | Processes 1 - 3 have been carried out and will be embedded as part of our regular year end processes. | Partially Complete |
| 2023/24 Expenditure and Creditors | CNPA should promote the importance of the standardisation of documentation kept for each purchase, and require that for each commitment of expenditure the following should be documented and maintained: <ul style="list-style-type: none"> • Requisition form - with a different signature for creation and approval. • Invoice - with stamped evidence of receipt of goods/services | Finance Manager | Grade 2 | Mar-24 | Jun-24 | The importance of segregation of duties was discussed during staff workshops and is recorded in the DLA policy. We are in the process of introducing improved workflows, using M365 functionality and this will improve the completeness of our documentation sets. | Partially Complete |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
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| | <ul style="list-style-type: none"> Evidence of approval - this could be in the method of an email chain from a member with appropriate authority (as per the delegated levels of authority) | | | | | | |
| 2023/24 Risk Management | Management should implement operational risk registers to ensure that operational risks related to the day-to-day activities of the organisation are recorded and monitored on a regular basis. | Deputy Chief Executive | Grade 3 | Dec-23 | Jun-24 | An operational risk register has been prepared for the information technology function. The process of preparing this has been shared with Heads of Service. | Incomplete |
| 2023/24 Heritage Horizons | <p>We recommend management update project reports to include progress updates on:</p> <ul style="list-style-type: none"> RAID where each risk is scored, and risk trend analysis noted. Project budget including spend in the last quarter, spend to date and spend against budget. KPIs and how are they linked to the delivery of programme outcomes. | Head of C2030 Programme with C2030 Programme Manager | Grade 3 | Mar-24 | May-24 | Project reporting procedures have been updated to include recommendation. Q1 reporting will be completed by the end of April 2024, and we will send reports as audit evidence. | Partially Complete |
| 2023/24 Heritage Horizons | We recommend the Knowledge and Research Exchange Officer develops appropriate processes and templates to ensure lessons learned at project level are documented and shared with key internal/external | C2030 Programme Manager with Knowledge and Research Exchange Officer | Grade 2 | Jun-24 | Sep-24 | We have appointed a Knowledge Officer. The post holder will address this recommendation. | Not Yet Due |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
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| | stakeholders throughout the delivery phase. | | | | | | |
| 2023/24 Health and Safety | We recommend that the Health and Safety Policy and all supporting policies are subject to regular review to ensure that they reflect the current legislative requirements, the health and safety risks currently posed to staff and the range of activities that staff are involved in. In addition management should ensure all policies and procedures include version control and that the Health and Safety Committee monitors progress in this area to ensure appropriate scrutiny and oversight. | Facilities Manager | Grade 3 | Apr-24 | Jun-24 | Work in progress | Partially Complete |
| 2023/24 Health and Safety | We recommend line managers are reminded of the importance of ensuring that all new starts complete all new start training on a timely basis. In addition, management should ensure the completion rates of induction training are monitored and reported to the Health and Safety Committee. | Head of Organisational Development | Grade 3 | Mar 24 | May-24 | H&S Audit report was shared with SMT and SMT reminded to ensure Line managers are appropriately implementing the induction checklist. In addition, job plan template for 2024 has been updated with a mandatory line for all staff setting out their personal responsibilities with regards to H&S, and this includes narrative about keeping up to date with | Partially Complete |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
|---------------------------|---|------------------------------------|---------|--------------------|-------------------|--|-------------|
| | | | | | | training. A report of all ELMS courses, setting out who has and has not completed them will be discussed at the quarterly SMT Policy Day. The first Policy Day for 2024 is in May and the report will be tabled at that meeting | |
| 2023/24 Health and Safety | Management should ensure the completion rates of refresher training are monitored and reported to the Health and Safety Committee. | Head of Organisational Development | Grade 3 | Mar-24 | May-24 | H&S Audit report was shared with SMT and SMT reminded to ensure Line managers are appropriately implementing the induction checklist. In addition, job plan template for 2024 has been updated with a mandatory line for all staff setting out their personal responsibilities with regards to H&S, and this includes narrative about keeping up to date with training. A report of all ELMS courses, setting out who has and has not completed them will be discussed at the quarterly SMT Policy Day. The first Policy Day for 2024 is in May and the report will be tabled at that meeting. | |
| 2023/24 Health and Safety | Management should ensure the Accident Register is updated for all incidents on an ongoing basis. The register should be presented to the Health and Safety Committee on a regular basis to allow oversight of any | Head of Organisational Development | Grade 2 | Jun-24 | Jun-24 | Work in progress | Not Yet Due |

| Report / Action | Recommendation | Action Owner | Grade | Original timescale | Revised timescale | Update April 2024 | Status |
|-----------------|--|--------------|-------|--------------------|-------------------|-------------------|--------|
| | <p>patterns in incidents across years.</p> <p>Management should also consider what information is required to be held on this register for example the extent of personal data in comparison to what is appropriate under data protection.</p> | | | | | | |

Appendix 3: Audit risk categorisations

Management action grades

| | |
|---|--|
| 4 | •Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation. |
| 3 | •High risk exposure - absence / failure of key controls that create significant risks within the organisation. |
| 2 | •Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation. |
| 1 | •Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues. |

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