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	July 2010	**In Progress** This to be prepared in light of network development now near completion in partnership with SNH. Once the network development had been completed the contingency plan will be finalised in partnership with LL&TTNPA.
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	June 2006	**In Progress/Completed** 1,2,4,7,8,9,10,11,13 - see update to recommendation above 3 – critical systems (SAGE,HR,Planning) are backed up every 24 hours on tapes which are held off-site. 12 – as an NDPB the CNPA doesn't buy insurance unless required by law. Instead of insuring hardware the CNPA takes warranty when available and any loss occurred is covered by the CNPA's own funds or the SG in the case of large losses. 5,6 - completed

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	**In progress** Guidance notes for filing procedures have been

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.			developed and posted on the intranet. The grant process has changed and almost all applications will go through the grants team who create and manage the filing process. The BSM and the HoCS are currently in discussions about beginning a review of the LEADER project which will cover filing of grants documentation.

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	**In progress** 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. However, it does not yet make reference to alignment with the risk register. (See Item 125 ref. Dec 2010 revision).

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 Develop-ment Management	End March 2010 Update deadline now November 2010	We have been engaged in the process of reviewing all of our standard letters and decision notices to reflect the new legislation and good practice. In meantime we have embarked on establishing an e planning system linked with Loch Lomond & Trossachs NPA – this will have a number of templates and rather than revise twice we are now doing it as part of that project where we will have a complete new set of

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.			standard letters. With the new staff structures in place and a new Board in October we are reviewing all aspects of our development ,management service.
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 Develop-ment Management	End March 2010 Update deadline now November 2010	We are now doing this in line with the new e planning system 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 Develop-ment Management	End March 2010 Update deadline now November 2010	Once 67 and 68 are all in place, we will be able to monitor the impact as highlighted in 69.
		Suggested services areas for further review			
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 Develop-ment Management	End March 2010 Update deadline now November 2010	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 Develop-ment Management	As per e-planning project plan	We have agreed in principle to get e planning systems in place in partnership with Loch Lomond & The Trossachs NPA and we are currently in discussions with them and IDOX on the detailed implementation for November 2010.
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	Head of Develop-ment Management	End March 2010 Update	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

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		reaffirming and making explicit its preferred service standards.		deadline now November 2010	information faster and taking a decision if not received. The adoption of the CNP Local Plan in October 2010 will give greater certainty to the policy context and help with this. This can be reviewed in November 2010 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	**In progress** 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: • Obtain information on the number of applications made within the CNPA area; • Obtain information on the type and value of successful applications made within the CNPA area; and, • Have follow-up meetings with organisations or individuals who have made either successful or unsuccessful applications and assist with any other potential applications.	Project Sponsor (HT) with Project Manager (FC)	End Jan 2009 and ongoing	**Ongoing** A summary of applications in the Park area is to be completed once the official figures are received by CNPA. Once CNPA get this official data they will assess how SRDP is delivering on the Priorities for Action within the Park. The CNPA will also assess the financial value coming into the area to help land managers and businesses survive as well as look at the types of projects receiving assistance. CNPA calculated the following overall statistics for SRDP activity in the Park area. These figures are not available officially from SGRPID but have been obtained from Case Officers in the 3 RPAC regions: 2008 – 69 applications, of which 57 approved (82.6% and £4.95m) and 12 rejected (17.4%)

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					2009 – 51 applications, of which 41 approved (80.4% and £5.25m) and 10 rejected (19.6%) Overall in the 2 years 120 applications made – 98 approved (81.7%) equating to £10.2m SRDP funding coming into the Park area.

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 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.	Finance Mgr, MM/DB	June 2009	**In progress** 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).

REVIEW OF LEADER PROJECT – June 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
111	2	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. This should be completed with reference to the existing strategic IT agreement in place with SNH.	IS Manager	Nov 2009	**In progress** IT security has been reviewed as part of the transfer of IT services into SNH networks. ISO 9001 has been deemed too expensive to fully implement but the underpinning principles will be used to assess and upgrade CNPA's current IT systems.
112	3	A reconciliation should be formally completed on a monthly basis and reviewed by an appropriate member of staff.	Finance Mgr LEADER Mgr	Mar 2010	**In progress** 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.
113	3	CNPA should ensure they are compliant with SLA instructions and checklists and should seek clarification of the required documents from the SGRPID.	HoESD LEADER Mgr	Sept 2009 and ongoing	NCPA has written to SGRPID to clarify their expectations in relation to this part of the SLA.

REVIEW OF PROCUREMENT & TENDERING – November 2009

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
114	2	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. 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. 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.	Finance Mgr	March 2010	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. 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. 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.
115	2	Responsibility should be assigned to the relevant individuals to manage a file (either electronic or manual) of all documentation relevant to each tender proposal. This should include: • A tender control sheet; • The tender brief;	Finance Mgr	March 2010	Agreed that responsibility should be assigned to relevant individuals to manage a file of all 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

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		• Details of how the tender was advertised; • Contact details for the contractors the brief was sent out to; • All tenders received; • Scoring matrices (and decision process); • Contract award letter; • Authorised Expenditure Justification Form; • Government/Finance Committee/Board approval as required.			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	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. Whilst it is acknowledged that interviews for tenders are rare, this should be referred to within the overall procurement policy.	Finance Mgr	March 2010	Tender Scoring Matrix issued along with guidelines for use of the matrix in Financial Reference folder for use of Programme Managers. Matrix follows the 'Route 1 Toolkit' issued by CGCoPE.
117	2	The procedure for advertising contracts should be revised and updated to reflect the most time and cost effective process. 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. 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.	Finance Mgr (CNPA) with Finance and Procurement Mgr (LL&TTNPA)	July 2010	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. The Authority is currently working with LL&TTNPA to establish a joint procurement manager. 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 of procurement guidance and support between two organisations. (see item 125)
118	2	All nominated 'procurement officers' and other relevant personnel should be identified and provided with	HoCS with Fin Mgr	Sept 2010	As noted above, the Authority is currently working with LL&TTNPA to establish a joint

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
		appropriate training. As a minimum staff should be reminded of the support available through the finance team. 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.	(CNPA) and Finance & Procurement Mgr (LL&TTNPA)		procurement manager. This will establish a single nominated procurement officer to act on behalf of both NPAs. 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. (see item 125)
119	2	Formal authorisation should be documented for the Head of Corporate Services' card to be used by staff. 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.	Finance Mgr	March 2010	Recommendation agreed. (see item 125)
120	3	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. Contracts should be reviewed on a regular basis and at a minimum interval of 36 months.	Finance Mgr	November 2010	Recommendation agreed. (see item 125)

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	Recommendation noted, and recognition of context of importance of resource availability welcomed. We will review Brand Manage-

Item	Priority	Recommendation	Action	Deadline	Progress/Comments
					ment processes in light of the internal audit findings, and also in light of emerging information on future years' resource availability.
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 above.
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	Recommendation noted. We will review Brand Management processes in light of the internal audit findings, and also in light of emerging information on future years' resource availability.
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.

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.			
	n/a	It was also highlighted that in exceptional circumstances there may be significant pressure brought to bear on staff			

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	June 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	Recommendation agreed and currently being implemented as part of reinforcing timetable for the March/April appraisal and pay processes.