

CAIRNGORMS NATIONAL PARK AUTHORITY
Audit & Risk Committee Paper 6 Annex I 30/09/22

Table

Audit	Finding	Recommendation	Revised Date	July 2022 Review Update And Action	Responsible Officer(s)	Update / comment
Risk Management	Staff involved in risk management do not receive mandatory risk management training. Management and staff are provided with the opportunity to identify any training needs as part of the formal appraisal process. Whilst a requirement for risk management training could be raised as part of this process, staff with risk management responsibilities are not routinely required to confirm whether they are aware of the organisation's risk management principles and practices. There is a risk that Cairngorms NPA may not be providing appropriate risk management training.	We recommend that, on development of a risk management policy, staff with risk management responsibilities are required to sign a checklist to confirm whether they are aware of the organisation's risk management approach or require further training in this area. We also recommend that clear roles and responsibilities demonstrating segregation of duties are documented within the guidance notes for all financial processes. 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.	Remove	Not being taken forward. Counter to CNPA culture to have staff sign off on individual job responsibility elements. Performance Development Conversations always open to identify any training needs or uncertainty on processes.	n/a	
Financial Processes	CNPA's Financial regulations are supported by a number of financial policies and process notes. The Finance Management Excel schedule is being developed by management to provide detailed policies and guidance to staff on all key financial processes. However, a number of financial processes, including debtors reconciliations, purchase ledger reconciliations, requisitions and petty cash, still require to be documented within the Finance Management Excel schedule. In addition, step-by-step procedure notes are provided for a number of financial processes within CNPA's Financial Management Procedures and our walkthrough testing confirmed that key financial processes are operating as described by management. However, there is an opportunity to outline roles and responsibilities within the guidance notes for all processes to clearly document the segregation of duties. There is a risk that procedures and controls in place for key financial processes, including roles and responsibilities, have not been documented appropriately.	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. We also recommend that clear roles and responsibilities demonstrating segregation of duties are documented within the guidance notes for all financial processes. 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.	Oct-22	Finance Manual to be completed by Oct 22	Finance Manager	
Grant Funding & Management	A well documented and up to date procedure is crucial for ensuring that current and future staff have guidance on how to perform their roles in line with best practice. Whilst management are in the process of developing a Grant Toolkit to provide guidance to staff on the awarding, recording and monitoring of grants, this is not yet in place. In addition, whilst a Grant Risk Assessment Matrix template is provided as an appendix to the grant toolkit which is used to determine the level of evaluation and due diligence required for funding applications, this had not been completed for 9 out of the 10 grant awards tested. There is a risk that the process for evaluating and awarding applications for grant funding may not be clearly documented, and staff may not be following the process as a result.	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: - 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.	Dec-22	Draw together grant toolkit info plus associated documents, e.g. subsidy control guidance. Complete by Dec 22	Finance Manager & Director Corporate Services	
IT General Controls	Our audit found that the process for data backups can be further improved to ensure the resilience and availability of the network and business data. We noted that currently there is no testing of data backups in line with requirements set out in the IT Security Policy. This requires that backups should be tested "regularly in accordance with an agreed backup plan". However a formal backup plan has not been defined and there has been no full restore testing of backups from tape media. Also, our testing identified more than one instance of repeat failed backups over a period of several days. There is currently no formal process in place to ensure repeat failures are root-cause investigated and return to ensure there are no gaps in data backup availability. There is a risk that business systems and data may not be recoverable following system failure or data corruption. The risk in this area has increased given the growing threat from ransomware attacks. Ransomware works by encrypting files/directories that can then only be unlocked by an attacker. In this situation, an organisation will generally have to default to their offline backups to recover their systems.	We recommend that, as per the requirements of the Security Policy, there is regular full-restore testing of backups i.e. the full recovery of systems on a bare-metal server using backup media. We also recommend that a formal backup plan/policy is developed to ensure a consistent approach is taken to managing backups including implementation, monitoring over their success/failure, returning failed backups and regular testing.	Mar-23	IT Policies to be revised to reflect cloud based services as elements of ICT infrastructure, with back up arrangements and testing procedures incorporated into those updates.	IT Manager, liaising with Governance, Data and Reporting Manager	
IT General Controls	Our audit found that the IT security control environment could be improved through introducing minimum security baselines for network builds. Currently network devices such as servers, routers and switches are configured without any formal reference to recommended security guidelines, such as those defined through organisations such as CIS (Centre for Internet Security). These baselines act as checklists ensuring devices are configured to a minimum security standard in line with best-practice industry recommendations. There is a risk that network devices may not be effectively hardened (i.e. locked down) and secured before being deployed to the live environment.	We recommend that all network devices are configured with reference to recognised security baselines to ensure that all active network components have met a minimum security standard.	Mar-23	IT Policies to be revised to reflect cloud based services as elements of ICT infrastructure, with security arrangements incorporated into those updates.	IT Manager	
Project Management	Clearly documenting project roles and responsibilities ensures there is clarity over the remit and duties of all roles within the project. We found that the PID documents for each project were clearly documenting the project governance structure, information on the frequency of meetings, and requirements for review. However, there is an opportunity to more clearly define the roles and responsibilities of all key roles within each project. There is a risk that roles and responsibilities are not clearly understood.	We recommend that roles and responsibilities are fully documented for all key people and groups with responsibilities for each project.	Remove	Completed as far as it seems appropriate to take this. Role responsibilities documented for large scale programmes e.g. HH Cairngorms 2030 / Caper Project etc. Smaller projects not deemed to require this level of project management detail in their documentation.	n/a	
Communications & Social Media Strategy	Stakeholder feedback provides useful information on the effectiveness of key communications. CNPA has not obtained feedback from stakeholders on the effectiveness of key digital communications and social media activity. There is a risk that key digital communications and social media activity is not effective, or opportunities to identify potential improvements are not maximised.	We recommend that feedback on the effectiveness of key digital communications is sought and responded to from stakeholders. We recommend that the Communications and Engagement team considers conducting a stakeholder survey campaign to gain feedback on the digital platforms and accounts which are currently in use by CNPA. We also recommend that management consider conducting this process prior to the completion of the communications and social media strategy.	Remove	Not taking forward - feedback on communications received on an ongoing basis.	n/a	we're currently conducting a series of online workshops with key user groups (residents, businesses, land managers etc) to inform the development of the new website, and will likely create an online survey over the next month or so to add to this dataset
Partnership Management	Obtaining regular feedback assists in maintaining successful partnerships. Feedback from partners is provided through various methods including informal discussions and meetings between the authority contact and the key partners, as well as at the six monthly park partnership plan delivery group meeting. However, there is currently no formalised documented feedback mechanism in place for key park partners, or clear method for surfacing actionable feedback in time to maximise its impact. There is a risk that partners feedback is not being collated and effectively analysed.	We recommend that the Authority issue a questionnaire or feedback request on an annual basis to all key partners to seek feedback and thoughts on how the partnership, communication methods and ways of working could be further improved. We further recommend that feedback provided is collated and actions recorded.	Remove	Not taking forward - feedback on communications on an ongoing basis. Not justified on cost:benefit analysis on basis of resource input required. Not justified in terms of regularity of time expected of partners.	n/a	we're currently conducting a series of online workshops with key user groups (residents, businesses, land managers etc) to inform the development of the new website, and will likely create an online survey over the next month or so to add to this dataset
Partnership Management	A customer relationship management system allows key partner information and contact points to be recorded, and can assist in implementing a structure for regular communication and stakeholder / partner engagement and recording interactions, feedback and actions. There is a Stakeholder Engagement Plan in place, which describes key communication points and contains notes of the last meetings. However, there is no customer relationship management system in place to structure communications, and record all contact points and discussions. There is a risk that key discussion points or actionable feedback may not be captured, and that knowledge of key partners could be lost.	We understand that there are already plans to improve the engagement process further by implementing a Customer Relationship Management System (CRM). We recommend that the Authority continues with plans for implementing a CRM.	Mar-23	Development and implementation of SharePoint within our records management policy direction is the immediate priority for work from Q2 22/23. Implementation of CRM will follow on from that.	Governance, Data and Reporting Manager	
Resource Planning	Identification of critical roles allows for organisations to take action to develop succession plans should those roles be vacated. CNPA do not have a formal framework in place to identify critical roles within the authority, and develop succession plans for critical roles. However, we note that some succession planning measures have been adopted by CNPA, in particular the adoption of a youth employment strategy may provide the opportunity for new staff to take up permanent roles when available. Despite this there is still an opportunity for more formal succession planning to be considered. There is also a risk that CNPA may be unaware of the critical roles that contribute towards its performance, and as a result may not have effectively planned for actions to be taken when these roles are vacated.	We recommend that a formal framework is put in place for identifying critical roles and developing succession plans for critical roles identified.	Remove	Not a priority. Too dynamic a position to document. Any vacancies and work pressures arising are discussed by SMT as required in terms of cover arrangements in short and medium term. Need for consideration of business continuity plans in event of staff loss or absence will be raised with managers.	n/a	Overtaken by recommendation and agreed action in current Workforce Planning audit
Business Continuity Planning	In order to gain assurance that the BCP and DRP are effective in the event of a business disruption, it is important that the plans are tested on a regular basis. The BCP states that testing of the BCP and DRP should be annual, with consideration given to a daily 'table top' exercise. However, these have not yet been subject to formal testing, and there are currently no plans in place to test the BCP and DRP on a regular basis. There is a risk that the BCP and DRP may not be effective, and that this will only become apparent when a disruption to a business critical process occurs.	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 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 'table top' 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 BCP.	Aug-23	Initial focus with resources available will be on continuing process of developing hybrid working arrangements as we establish new operating norms. Will work to review BCP in light of experimencem and test systems by summer of 2023.	Head of Operations / Head of Organisational Development	
Business Continuity Planning	Training is essential in ensuring that staff are aware of the required actions to be taken in responding to a business disruptive event. There has been no training provided to staff in relation to business continuity. There is a risk that staff are not aware of current business continuity procedures or their roles in instigating the plan.	We recommend that the Authority implements business continuity training for all staff. Regular refresher training should be provided going forward, and the Authority should ensure it records all training for each staff member, and obtains sufficient evidence of attendance/completion.	Nov-23	BCP training should follow review and testing therefore schedule for Autumn 2023	Head of Organisational Development	

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Payroll Administration	It is important that there is sufficient review and authorisation of the payroll at each stage of the process to ensure that payments made are accurate. During our review we found that there is no post payment report run or authorised. The risk that changes may be made after the BACS report is run prior to processing the payment.	We recommend that in addition to the payroll report and BACS reports run each month, CNPA produce a post payment report which should be reviewed and signed by the Director of Corporate Services.	Sep-22	To action as part of monthly payroll routine	Management Accountant & Payroll, Accounts and Finance Officer	Completed. This review is now taking each monthpost payment of payroll. The review is being undertaken by the Management Accountant
Payroll Administration	It is important that there is a clear policy and procedures in place regarding payroll administration to provide employees with guidance on the process to be followed. During our testing we found that there is no policy in place at the Authority, instead guidance is provided through a set of 'desk instructions' created by the former Payroll Officer. The risk is that the current guidance has been developed by the payroll staff and has not been through the review and approval process of a policy.	We recommend that CNPA conduct a regular peer review of the desk instructions to ensure that they remain accurate and up to date. Evidence of the review should be on the instructions with version control and the date reviewed noted.	Sep-22	Payroll, Accounts and Finance Officer to review desk instructions for sign off by Management Accountant.	Management Accountant & Payroll, Accounts and Finance Officer	Completed. The desk instructions are updated each April. They have been updated twice in the last 12 months - first when we introduced the new Access payroll software and again when the new payroll officer started in May 2022. This is still being investigated as to whether the new software can provide this feature. A monthly Exception Report was in place with the Sage payroll system
Payroll Administration	It is important that exception reporting is used to identify any unexpected discrepancies in the payroll. Many payroll systems perform automatic exception reporting which will identify any changes to salaries from the previous month. During our testing we found that while the Authority perform monthly reconciliations between the HR and payroll systems and random checks on employee salaries, there is no automatic exception reporting carried out. There is a risk that using manual checks rather than automatic exception reporting could mean that some differences are missed out or not investigated.	It is our recommendation that the Authority investigate the potential for making use of automatic exception reporting. This may be within the capabilities of the current payroll system; a report would be generated of all the differences from the previous months payroll which could be reviewed and authorised.	Dec-22	Potential for exception reporting in new system to be investigated and implemented if feasible and cost effective.	Management Accountant & Payroll, Accounts and Finance Officer	Investigated as to whether the new software can provide this feature. A monthly Exception Report was in place with the Sage payroll system
Risk Management	Effective risk management policies and procedures outline the key objectives, responsibilities, strategies and processes for managing risk across the organisation. We recognise that CNPA have developed a risk management strategy which has information on risk appetite, direction and roles and responsibilities. However, the document lacks some of the following information that we would expect to see within a risk management guidance document: - Risk management process, including identification, assessment, analysis, response, mitigation and escalation. - Risk register format. - Risk prompts and tools. - Risk impact and likelihood descriptions. There is a risk that if key personnel with risk management responsibilities within the organisation were to leave, such as the Director of Corporate Services, that staff would be unaware of the risk management processes to be followed within the organisation, due to the riskmanagement strategy gaps identified above.	We recommend that a risk management procedure is developed or that the risk management strategy is updated to include the following best practice areas: - Risk management process, including identification, assessment, analysis, response, mitigation and escalation. - Risk register format. - Risk prompts and tools. - Risk impact and likelihood descriptions.	Mar-23	Review risk management strategy document for fitness for purpose and organisational requirement as part of the process of redeveloping the risk management approach accompanying the Corporate Plan 2023 to 2027 development.	Director of Corporate Services	
Risk Management	A formal periodic risk identification process ensures that a risk register contains up to date risks and mitigates the possibility of there being gaps within the risk register. We recognise that the Authority management and Board members have created a detailed risk register, and that opportunities are there for unrecorded risks or gaps to be identified. However, there is no periodic risk identification exercise undertaken utilising best practice prompts, such as PESTLE and SWOT. To mitigate the risk of the risk register having any gaps it would be beneficial for a more rigorous periodic risk identification exercise to be conducted.	We recommend that on a periodic basis, for example every two years to align with the start and mid-point of the Corporate Plan cycle, for management to carry out a full scale risk identification process for the risk register.	Mar-23	Risk register to be established from first principles as part of 2023 to 2027 Corporate Plan process	Director of Corporate Services	
Expense Claims Process	CNPA's Travel & Subsistence Policy provides guidelines for management and staff on expense claims and allowable items. Our review of the Policy identified a number of areas which could be expanded to ensure the Policy provides complete clarity to staff and management in line with our knowledge of best practice in this area. These are as follows: - The Policy does not make reference to or provide guidance on a range of categories of expenses, including entertainment and gifts, office expenses, IT and communications, professional fees and subscriptions, training and away days, and items outside of Policy. The Policy could also be developed to provide more clarity on what expenses are allowable, as our sample testing identified items claimed that the current wording of the Policy may not specifically allow; - The Policy does not fully reflect HMRC's benchmark payment rates, particularly around the amount claimable depending on the time spent away from work; and - The Policy does not provide up to date guidance on the use of credit cards. In addition, the Policy states that line managers should approve expense claims. However, clarity could be provided on the delegated authority for approving the CEO's expense claims. There is a risk that the Travel & Subsistence Policy does not provide fully comprehensive guidance on CNPA's expense processes.	We recommend that the Travel & Subsistence Policy is further developed to include the elements noted within our finding.	Sep-22	Action Complete. Policy has been updated to incorporate all required amendments which can reasonably be incorporated within effective operations. Policy issued to all staff and board in August 2022.	Director of Corporate Services & Management Accountant	
Expense Claims Process	It is essential that the Travel & Subsistence Policy is adhered to when processing expense claims. All supporting documentation should be provided, and appropriate approvals should be evidenced. Our sample testing of ten expenses, six credit card statements, and four Clyde travel bookings identified the following: - Requisition forms are not being consistently completed for purchases booked in advanced, where applicable. In addition, all elements of the requisition form are not being fully completed. For example, our testing identified that value for money and procurement considerations are not being completed. - Seven instances where a staff member other than the relevant line manager had approved expense claims or requisition forms, with no documented reason provided. - Two credit card transactions where receipts were lost, or the incorrect receipt was provided (a visa payment receipt, rather than an itemised receipt). Therefore, confirmation could not be obtained that the expenses incurred were allowable according to the Policy, as no itemised receipt or staff declaration of what the items were was available. - One instance where the Authority paid for a Board member's flights, which were not stated as being standard economy. The policy states that unless there are exceptional circumstances, air fares must be economy class. - The Policy requires that air travel bookings should be approved in advanced. This is not consistently applied, particularly where credit cards are used to purchase air fares. In addition, Internal Audit were unable to obtain supporting evidence for 2 credit card statements selected for testing. There is a risk that the Travel & Subsistence Policy is not being adhered to, and that the processes adopted are not consistently applied.	To address the issues noted and to gain assurance on the consistent application of the policy, we recommend that CNPA reviews and revises the policy to more clearly define the approval procedures that are required prior to incurring costs and the evidence of authorisation required for seeking re-imbursment.	Sep-22	Action Complete. Policy has been updated to incorporate all required amendments which can reasonably be incorporated within effective operations. Policy issued to all staff and board in August 2022.	Director of Corporate Services & Management Accountant	Policy review completed August 2022 to cover all elements and issued to staff and board
Expense Claims Process	It is important that there is a sufficient level of review and approval of expenses and purchases. There is no requirement for the managers to review and approve staff credit card purchases. Card holders sign the monthly credit card statement to confirm all expenditure is accurate, however, this is not required to be reviewed and approved by line managers In addition, we note that the finance team review expense claims and credit card statements to ensure all supporting documentation has been received, however there is no signature or audit trail required to support this review. There is a risk that there is inadequate oversight of expenses paid, as a result of insufficient approval processes, which therefore increases the risk of fraud. +D37:D41D37:D40D37:D39D37:D38	We recommend that the Finance team's review of expense claims and credit card documentation is enhanced and evidenced, for example, via signature. This will support a two-step approval process, which is good practice.	Sep-22	Action Complete. Policy has been updated to incorporate all required amendments which can reasonably be incorporated within effective operations. Policy issued to all staff and board in August 2022.	Finance Manager & Management Accountant	Policy review completed August 2022 to cover all elements and issued to staff and board
Expense Claims Process	It is expected that contractual agreements are in place with travel providers, where appropriate, to ensure CNPA receives maximum benefits from travel providers, and to ensure the CNPA Procurement Policy is adhered to. There are no contractual arrangements in place with travel providers. We note that CNPA often purchases travel means directly from air or rail organisations, for example, Scotrail. However, we note that from April 2018 - July 2019, travel arrangements purchased through travel provider Clyde Travel Management was approximately £27,481.88 (including fees of £1,500 to CTM). CNPA's Procurement Policy states that any estimated expenditure over £10,000 should be tendered, and as this has not taken place, the Procurement Policy thresholds have not been adhered to. Clyde Travel Management is the travel provider under the Scottish Government's National Travel Framework, however CNPA have not signed up to this Framework. There is a risk that appropriate contractual agreements with travel providers are not in place, and the CNPA Procurement Policy is not adhered to.	We recommend that CNPA signs up to the Scottish Government National Travel Framework. This will ensure that Clyde Travel Management can be used by CNPA, through a procured method as required by the Procurement Policy. CNPA should ensure going forward that it procures travel providers in line with the Procurement Policy, where estimated expenditure meets the relevant thresholds.	Remove	No assessed value in sign up to these arrangements in terms of very small scale of activity and lack of flexibility in designing travel in context of climate action and sustainable travel requirements.	n/a	
Expense Claims Process	It is important that an appropriate system is in place to allow for expense claims to be completed and approved in an efficient manner. CNPA expenses claims are currently completed on a paper form, and supporting evidence, such as receipts, are attached to the form. The form is then physically signed by a line manager as approved, and is submitted to Finance to process for payment. However, there is an opportunity to improve the efficiency and effectiveness of the current process, by implementing an electronic expenses system. This would ensure that claims, supporting documentation and approvals are all stored and recorded centrally and electronically. There is a risk that the current process adopted is not fully effective in recording, approving and monitoring expense claims.	We recommend that CNPA assesses the costs vs benefits of introducing an electronic expense system, which will allow for expense claims to be effectively processed. An expense system should allow for the full process to be handled electronically, from creating claims and attaching supporting documentation (photos/scans/electronic versions) to the approval and payment of claims. Approvals can also be provided remotely, which would reduce delays in obtaining approval on hard copy claim forms. CNPA should consider purchasing a system which has user-friendly reporting and automated alerts, for example, when an expense claim has been submitted for review, or for when supporting evidence has not been attached. The electronic system could also automatically calculate miles included in a business journey, which would therefore reduce the risk of business mileage being inflated. The introduction of an electronic expense system would mitigate the risks which we have identified from our review (Ref. 2), of procedures not being adhered to.	Jun-23	We will investigate by June 23 within functionality of current HR and Finance systems and take landing on possibility of a digitised expenses system by this date.	Head of Operations / Head of Organisational Development	

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Expense Claims Process	It is expected that an appropriate and formally documented expenses Policy is in place for both staff and Board members. A Travel & Subsistence Policy is in place, which details the expense process for staff members. Although we recognise that this Policy is adopted by Board members in practice, there is no documented Policy that formally applies to Board members. In addition, delegated authority levels for approving Board member expense claims has not been documented. There is a risk that an appropriate expenses Policy and protocols have not been developed and applied consistently for Board members.	We recommend that CNPA ensures a travel & subsistence/expenses Policy is developed which formally applies to Board members. As the current Travel & Subsistence Policy applies to Board members in practice, management may consider amending the current Policy to ensure the application to Board members is formally documented. Authority to approve Board member expenses should also be clearly documented.	Jun-22	Action complete. Updated policy is explicitly applicable to board members. Board members authorisation process incorporated.	Director of Corporate Services & Management Accountant	Policy review completed August 2022 to cover all elements and issued to staff and board
Expense Claims Process	It is expected that the Travel & Subsistence Policy is reviewed and approved on a regular basis, to ensure the information within the Policy remains accurate and valid. The current Travel & Subsistence Policy in use has not been reviewed and approved since September 2013. There is a risk that information within the Policy may become outdated and therefore inaccurate.	We recommend that CNPA reviews the Travel & Subsistence Policy every three years, or prior to reflect any changes in legislation or processes. In addition, we recommend that version control is added to the Policy, showing the list and next review date.	Sep-22	Action Complete. Revised policy explicitly noted as due for revision by no later than 3 years from approval date.	Director of Corporate Services & Management Accountant	Policy review completed August 2022 to cover all elements and issued to staff and board
Staff Objective Setting & Appraisal	Under the new process, it is important that members of staff have target levels of performance in place that have been appropriately reviewed and signed off by management. During our testing, we found that the section of the Job Plan which requires the date of management sign off to be recorded was not completed consistently. There is a risk that staff may not have agreed performance targets in place for the beginning of the year, this may threaten the achievement of Authority objectives.	We recommend that line managers are reminded of the importance of properly recording their review and approval of job plans. Random spot checks should be carried out by HR to check that job plans are in place and have been appropriately reviewed and signed off by management, including the date of sign off.	Oct-22	We will establish this action with OMG, and conduct the first scheduled spot check by end Oct 22.	Head of Organisational Development	
Staff Objective Setting & Appraisal	It is important that the results of the performance management process are monitored and reported on to facilitate improvement from lessons learned. The Authority have not historically undertaken any reporting on the objective setting and appraisal process. There is a risk that senior management are not being provided with any meaningful management information in relation to the appraisal process. There is also a risk that there could be unknown issues such as non-compliance with the process that are not identified or acted on by the Authority if there is not sufficient oversight of the process.	It is our recommendation that the Senior Management Team outline what their expectations are in respect of the outcomes of the performance management process and produce an annual report on the outcomes of the objective setting and appraisal process for presentation to the Recruitment Committee. This report should cover the degree of compliance with the process and details of any concerns identified in order to assess the ongoing effectiveness of the performance management process.	Remove	No further actions - the performance management policy very clearly sets out the purpose of the policy and what is expected of it as a standard. Management do from time to time issue specific points of focus for attention, e.g. staff welfare during covid; deployment of office facilities over start of hybrid work period	n/a	
FOISA and EIR Requests	CNPA has a FOI Policy in place for staff to follow when dealing with and responding to FOI & EIR requests. A sample of 6 FOI & EIR requests were tested to ensure responses were provided in line with legislation and CNPA Policy. The following inconsistencies were found: 1. There was one instance where the template acknowledgement letter was not used. 2. There was one request which should have been treated as a data subject access request under GDPR rather than FOISA. There is a risk CNPA is not processing data subject access requests correctly. Additionally there is a risk CNPA FOI processes are not consistently applied.	CNPA should consider the use of flow charts outline its processes and requirements, and communicating these to ensure consistent application of the processes. We recommend refresher GDPR training to understand the nuances between GDPR and FOI	Sep-22	Policy has been reviewed and information commissioner flow chart included with the policy and quick guide.	Governance, Data and Reporting Manager	
FOISA and EIR Requests	Response time - FOISA and EIR requires public authorities to respond within 20 working days from receipt of the request. Over the last four years there were three FOI requests and six EIR requests which did not meet the required 20 working days response timeline. Four of these responses were 1 day late, three were between 3 and 5 days, one was 12 days and one was 20 days. Staff who are tasked with finding the information that has been requested are required to provide the information to the FOI team so as to give the FOI team time to collate and review the information and prepare a response within the required response timeline. The Personal Assistant to the Director of Corporate Services monitors staff collating information and sends reminder emails. There is a risk CNPA does not have adequate procedures in place to enable compliance with legislation.	We recommend CNPA update their procedures which include asking the requestor whether the request can be narrowed to allow the deadline to be met.	Sep-22	Policy has been updated and recommended updates has been added to the policy.	Governance, Data and Reporting Manager	
FOISA and EIR Requests	Policy Review - It is good practice for policies and procedures to be reviewed and updated on a regular basis to ensure the expectation of staff is clear and relevant. The FOI policy does not document the policy owner or when it is next due to be reviewed. The FOI guidance was last updated in Dec 2012, although the FOI Policy was reviewed in January 2019. The Policy and guidance does not refer to job titles consistently. The Policy and guidance refers to individuals who no longer work for CNPA and uses acronyms with no explanation as to what they are, for example GIS officer and CIM. There is a risk there are not clear policies and guidelines in place regarding FOISA processes and requirements.	We recommend the FOI policy and guidance are updated on a regular basis and document the policy owner and when it is next due to be reviewed. We recommend the Policy and Guidance are updated, refer to job titles and explain acronyms.	Sep-22	Policy has been updated to include current job roles and a change control section.	Governance, Data and Reporting Manager	
FOISA and EIR Requests	Complete Information - FOISA requires that where an individual requests information that CNPA have but do not already publish they provide the requestor with the relevant information (with some exceptions). CNPA does not have systems in place which allow searches for information to be completed centrally. Therefore a search for the information needs to be done by staff who have the system access for the information being requested. There is no guidance in place for staff on how to perform searches for information. There is a risk CNPA does not provide all relevant information for an EIR or FOI request and therefore is not compliant with legislation.	We recommend CNPA creates guidelines for staff when searching for information for FOISA & EIR requests, such as how to undertake keyword searches in records	Mar-23	Check policy has been updated and resolve by ARC Seps 22.	Governance, Data and Reporting Manager	New guidelines for searching for information will be developed alongside the Sharepoint user guide and implementation.
FOISA and EIR Requests	Publication Scheme - The FOISA requires every public authority to have a publication scheme, approved by the Information Commissioner's Office (ICO), and to publish information covered by the scheme. CNPA's Publication Scheme is on its website. The Publication Scheme has not been recently reviewed. It was last updated in 2015. There are many links which are no longer available or relate to older versions of reports. It does not have a policy owner or state how regularly it should be reviewed. There is a risk the public are not aware of the documents which CNPA publish.	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.	Dec-22	Publication scheme to be reviewed and updated	Governance, Data and Reporting Manager	This will be reviewed in line with the Records Management plan which needs updated and resubmitted to NRS by Summer 2023.
Project Finance	NLHF Claim - CNPA provide Heritage Lottery Fund with evidence of expenditure where the value is greater than £500. For the T&G project we selected a sample of 5 transactions from the return, and 2 had no supporting documentation. For the Great Place project we selected a sample of 3 transactions, and 2 had no supporting documentation. NLHF has not yet come back to CNPA to question the return not agreeing to supporting documentation. There is a risk there is an ineffective process in place for claiming expenditure.	We recommend CNPA reviews its procedures for submitting its supporting documentation to NLHF to ensure that all required documentation is provided. CNPA should consider adding an additional review prior to the submission, which should be evidenced.	Aug-22	NLHF Submission evidenced review to be provided	Head of Heritage Horizons & Management Accountant	Remove - documents required for submission for both Capex & HH are already reviewed for completeness before they are submitted to NLHF. The claim is not submitted unless all required documentation is provided. As no submission is made until all documentation is present, an additional review here would be of no value - we would know when there is documentation missing.
Project Finance	Financial Forecasting - To ensure sound financial management it is good practice to regularly update the forecast year-end position and compare to budget. At the time of the audit, CNPA's forecast outcome for the year was not completed. Therefore management are unable to see the forecast year-end position and compare this to budget in their snapshot reports. A forecast year-end position is provided to the Finance & Delivery Committee at their three meetings in a year. There is a risk there may not be robust reporting arrangements in place to ensure effective oversight of the projects, including forward forecasting.	We recommend forecasting of CNPA's year-end position is completed on a regular basis and is available for management to review.	n/a	Complete and in place	n/a	
Corporate Governance	Committee Reporting to the Board - It is good practice for all committees to provide an annual report summarising their activities and attendance at meetings to provide assurance to the Board that they are performing in line with their delegated remit. While we confirmed that the Audit and Risk Committee provides an annual report to the Board, the Finance and Delivery Committee and the Staffing and Recruitment Committee do not. Further, we identified that in September 2019 the Audit and Risk Committee provided an annual report for 2018/19, however at the time of fieldwork the annual report for 2019/20 had not yet been written. In addition, we reviewed Board meeting minutes and agendas and confirmed that committee chair updates and committee minutes are not included as a standing agenda item for Board meetings. Committee minutes are however shared with all board members and they can raise questions from the minutes under any other business at the Board meeting.	In line with good practice, all governance committees should provide an annual report to the Board to provide assurance that they are operating as expected, in line with their delegated remit. The Board agenda should include a standing item for committee chair updates. This should not be a discussion on the meeting minutes but rather an opportunity for the committee chair to provide a brief report on the committee's key activities, decisions and outcomes.	Aug-22	To be actioned in July and August 2022	Director of Corporate Services	Complete
COVID Recovery	BCP Cycle - The CNPA Business Continuity Plan identifies an eight-stage implementation process, however at the commencement of the COVID-19 pandemic CNPA was still working through stages two to five with various key functions/services, where focus was on identifying minimum service delivery, undertaking risk assessments, identifying contingencies, and refining the draft Business Continuity Plan. As such, the plan had not been tested with staff prior to the pandemic. From discussions with management and review of evidence provided we noted that having the BCP not fully in place prior to the pandemic is one of the main root causes of several issues identified during fieldwork. Remote working practicalities had not been sufficiently scoped and tested, including IT and communication. The BCP did not sufficiently address recovery plans and timelines. The understanding by staff undertaking risk assessments was not wholly sufficient, as evidenced by the apparent confusion between a recovery and continuity plan, and presumption that all services had delivery plans in place and reliance could be placed on these. The underpinning service plans were not fully developed and this impacted the effectiveness of the planned response. The BCP does not include any links to or identification of key policies, forms and templates to be used. In addition, the existing policies reviewed did not include sufficient information to support the enacted BCP, e.g. no minimum standards of communication in the Work Life Balance Policy. The terms of reference for the steering group did not provide sufficient detail or the wording was ambiguous. The scope wording did not have sufficient detail to determine which activities would be undertaken by the group and which by other services in the organisation. It does not define the group's role in providing assurance to the Board, on the management of the incident and the steps to be taken towards full or partial business recovery. There was no indication of the frequency of meetings. There was no indication of who must be present to ratify any decisions/actions. Resources being provided by the group were not sufficiently detailed.	Management should: -Continue to work through the BCP cycle. -Ensure staff have a sufficient knowledge of the BCP process and terminology to adequately complete the stages associated with risk assessments. -Expand the BCP content in relation to the governance structure and scope, in line with the points identified above.	Aug-23	Initial focus with resources available will be on continuing process of developing hybrid working arrangements as we establish new operating norms. Will work to review BCP in light of experience and test systems by summer of 2023.	Head of Operations / Head of Organisational Development	

Audit	Finding	Recommendation	Revised Date Mar 22	July 2022 Review Update And Action	Responsible Officer(s)	Update / comment
COVID Recovery	<p>Communications Strategy - As the CNPA Business Continuity Plan was not sufficient developed, the communications strategy evolved as the pandemic progressed:</p> <ul style="list-style-type: none"> •In the week prior to lockdown an all-staff meeting was held, with 70% of staff able to attend. An all staff email was issued to ensure the remaining staff were advised on the actions taking place. •Initially, there was no specific format or frequency of communications, with each Service and Line Manager communicating as they thought appropriate. Following a staff survey in May 2020, a more streamlined approach to communications was taken with a single weekly e-Bulletin issued to all staff. This covered a range of services including HR and cross-organisational operational related issues such as policies on leave, sickness and building access. We note these are highlighted at the start of each bulletin. •Staff receive a Wellbeing Wednesday email, which focuses on mental and personal health aspects. The email directs staff to support across a range of topics including money management, mental health and keeping in touch with colleagues. The staff survey indicated that these had been well received. •The staff survey also indicated that there were inconsistencies in the approach to keeping in touch with Line Managers. With no baseline standard and remote working being new for many, the need for training was identified. An on-line session was organised to support managers in managing remotely. •In addition to the staff survey there have been a range of methods for staff to highlight issues with management including virtual drop-in sessions, a staff suggestion scheme, Employee Assistance Scheme and a Staff Consultative Forum continuing to operate. <p>As outlined, we note that CNPA has been very responsive and have been quick to implement decisions and new policies. However, whilst the approach has been flexible, had the BCP cycle been completed then these issues may not have arisen or have been addressed more quickly (Linked to MAP 1.1).</p>	<p>An outline communication strategy should be developed, which includes centralised and non-centralised channels, as well as support for staff who are unable to access systems.</p>	Aug-23	<p>Initial focus with resources available will be on continuing process of developing hybrid working arrangements as we establish new operating norms. Will work to review BCP in light of experience and test systems by summer of 2023.</p>	<p>Head of Operations / Head of Organisational Development / Head of Communications</p>	
Data Management	<p>There are three policies which make up the corporate policy for data management: the Records Management Policy, the Information Security Policy, and the Data Protection Policy. The Records Management Policy documents roles and responsibilities of relevant staff, management of records, version control, data retention and disposal.</p> <p>However, we found that although policies are required to be reviewed annually, the Records Management Policy had not been updated since February 2017 and the Information Security Policy was last updated in October 2016. Therefore, neither of these policies have been updated to ensure they reflect GDPR requirements.</p> <p>There are also inconsistencies between the Records Management Policy and the Information Security Policy. For example, the Records Management Policy states that electronic records are available on an "open to all: need to know" basis meaning records are available for viewing to all staff unless specifically designated as sensitive. However, the Information Security Policy states that user access will be granted on a role-based, least privilege basis meaning that access is based upon the minimum level of information needed to fulfil your role.</p>	<p>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 and recorded and going forward, it should ensure that policies are reviewed annually in line with the review frequency documented.</p>	Dec-22	<p>Complete review and any necessary revisions to documents.</p>	<p>Governance, Data and Reporting Manager</p>	<p>Records management policy will be updated in line with SharePoint implementation (Jan 22) and the revised Records Management Plan which is to be submitted to NRS by Summer 2023.</p>
Data Management	<p>The Records Management Policy states that the Authority will undertake an annual audit of both electronic and paper files to ensure compliance with records management best practice guidance, however we found that since the policy was implemented in 2017, this annual audit has not been conducted.</p> <p>The policy also states that all electronic records folders and paper records folders will be appropriately marked with retention schedules and reviewed and disposed of accordingly. A data retention schedule is in place which details how long each type of file within each directorate should be held. Staff are required to include the retention within the folder name by adding "YEAR". We sampled four directorate folders and found that whilst two of them had the retention included within folder names, two of them did not include retention times within file names.</p>	<p>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 be given recommended actions as necessary.</p> <p>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>	Dec-22	<p>Complete as part of wider records management overview within integration to MS365. Bring this recommendation initially into Records Management Policy with scheduled review and checks as elements of approved procedures.</p>	<p>Governance, Data and Reporting Manager</p>	
Data Management	<p>The Authority undertook a review of their shared network file structure in 2017 and this included a review of users who had amendment rights and as a result, only 3 or 4 users were given this level of access. Staff who wanted to create or amend folders were required to submit a request to the Admin Team via email.</p> <p>However, we found that the number of individuals given this level of access has increased since 2017 and when the Authority moved to home working, it was decided that there should be one user per department with this level of access. As a result, there are now 26 users who have this level of access, out of a total staff of 67.</p>	<p>We recommend that the Authority reviews the list of users who can make modification to the file structure. The top level of folders i.e. folders for each directorate, should be locked down so that only a small number of users who require amendment rights can modify these folders. However, we recommend that file permissions for lower level folders within each directorate are amended to allow each directorate to create folders within their own top-level folder without having to ask IT or the Admin Team for permission.</p> <p>We then recommend that any requests for amendments at the top level of the file structure are directed to the Office Service Manager and that these requests are only approved where there is sufficient justification for the need to make amendments.</p>	Dec-22	<p>Complete as part of wider records management overview within integration to MS365</p>	<p>Governance, Data and Reporting Manager</p>	
Data Management	<p>The Office Services Manager started work in January 2020 to review and restructure the R drive to meet users' needs. A survey was conducted to understand staff perspective on the ease of use of the current structure which revealed the staff would like to see the following implemented:</p> <ul style="list-style-type: none"> •Use of consistent naming conventions •Aidie map of filing •Easy access to templates <p>As a result, the Office Services Manager created a proposal for a new file structure. However, this activity was put on hold as a result of COVID-19. A risk was added to the corporate risk register to reflect the increased risk in data management as a result of the pandemic, however it is unclear when this activity will be resumed.</p>	<p>We recommend that the Authority now start to resume this activity to ensure that business as usual activity is not unnecessarily delayed following the Authority's initial response to the pandemic. The Authority should allocate resources to ensure that this activity can be carried out within a reasonable timescale.</p>	Dec-22	<p>Complete as part of wider records management overview within integration to MS365</p>	<p>Governance, Data and Reporting Manager</p>	
Data Management	<p>There are currently procedure documents in place outlining the process to be followed when responding to freedom of information requests and environmental information requests. However, there is no procedure outlining the process to be followed when responding to a subject access request for GDPR compliance purposes.</p> <p>The Authority received a complex subject access request in Summer 2020 and asked their data protection officer as a service (DPOaaS) provider to review their response to that request to allow them to identify any opportunities for improvement. At the time of our audit work in January 2021, the Authority had received the response and was reviewing this.</p>	<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 •How requests will be logged and monitored by the Authority 	Jun-23	<p>Lower priority than core records management procedures where work is required urgently. Also very low incidence of these requests / low risk. Will consider development of separate policy supported by legal advice if possible in Q1 of 2023/24</p>	<p>Governance, Data and Reporting Manager</p>	
Leader Programme	<p>CNPA maintain a spreadsheet which tracks project milestones, claims and payments for the LEADER programme. 38 projects are noted on the tracker, with 31 closed and seven open. We reviewed these projects closed in this financial year and confirmed that the final claim information was up to date and reflected the evidence provided, however we noted that the payment date of the final claim associated with one of these projects was incomplete. Of the 28 remaining projects closed in the tracker we noted that five projects had payment information - date received, date approved, or date paid missing.</p> <p>There is a risk that the audit trail for closed projects is not accurately recorded in the main tracker, which could result in confusion or additional resources being required to source the correspondence evidence at a future date.</p>	<p>The LEADER programme tracker should be reviewed, and the missing data entered following review of the underlying payment evidence. All projects on the tracker should be checked for completeness as part of standard closure processes.</p>	Complete	<p>Now complete? Check with team</p>	<p>Community Grants Manager & Community Grants Officer</p>	
Leader Programme	<p>CNPA internal guidance and flow charts state that a closure letter should be issued to each grantee on completion of the project, however management confirmed that this has not been the case in practice. They noted that there may be some examples of an email or letter being issued to the grantee, however these are not standard practice, and we did not identify this in the three projects sample tested. Members of the LEADER Team felt that it would be helpful to issue a closure letter once the project has been marked as closed in the Scottish Government LARC system, as a reminder to grantees of their future obligations to the European Union (EU) and Scottish Government with regards to records and site management. They also identified that it would be useful to include a contact point within CNPA for any questions which may occur after the LEADER programme closure.</p> <p>There is a risk that grantees are not fully aware of their continuing obligations as a result of the funding received and that project funding files are not compliant with extant processes.</p>	<p>Management should determine whether closure letters should be issued to all programme participants in line with extant guidance. Where this is not the case an addendum should be added to the document to indicate the period during which the step was not in place and include a suitable justification for the non-compliance.</p>	Complete	<p>Now complete? Check with team</p>	<p>Community Grants Manager & Community Grants Officer</p>	

Audit	Finding	Recommendation	Revised Date Mar 22	July 2022 Review Update And Action	Responsible Officer(s)	Update / comment
Leader Programme	<p>The CNPA Service Level Agreement with the Scottish Government states that all CNPA records should be maintained for six years with those related to heritable property maintained for 10 years. Our review of CNPA records management retention schedules confirmed that six years was noted for 'funding applications' and 'management of government funding' however the 10 years for heritable property was not mentioned within the description or notes associated with each of these types of records. We confirmed that documents are securely stored in both paper and electronic forms with access restricted to the LEADER Team and the Director of Corporate Services. However we did note that electronic documents are not restricted for editing in Windows Explorer (file management system), impacting the availability of a clear audit trail as documents could be changed and only the last version retained.</p> <p>In addition, we noted that CNPA is planning to migrate to storage on the Cloud and this may impact access to electronic documents, should the Scottish Government or EU wish to access them. This risk is partially mitigated by using the LARCS as the main document repository, however CNPA could be non-compliant with the Service Level Agreement.</p> <p>There is a risk that LEADER retention periods are not aligned with the CNPA records retention guidance and could result in documents being destroyed early and non-compliance with the Service Level Agreement. There is also a risk that LEADER documents are no longer available or readable for the length of the retention period, due to changes in technology.</p>	<p>Management should undertake a risk assessment over the controls in place for access and editability in relation to electronic LEADER files.</p> <p>In addition management should ensure that LEADER programme records remain accessible and readable for the identified retention period.</p>	In progress	Also, LARCS system which is read only effectively forms final repository of all Cairngorms LEADER documentation	Community Grants Manager & Community Grants Officer	See 2022 LEADER Review
Leader Programme	<p>CNPA captured lessons learned from individual LEADER projects and the overarching programme, however these activities were substantially focused on programme outcomes and achievements, with less emphasis on processes and feedback from Cairngorm Local Action Group (CLAG) Members and staff. We have been advised that process feedback has been provided through a range of forums including Scottish Government Accountable Officer Meetings, LEADER Programme Manager and CNPA Leader Team Meetings and implemented as the programme has progressed. However, unless key members of staff and CLAG members are available in the future, the knowledge of lessons learned will be lost as this type of feedback is not documented.</p> <p>We also noted that, whilst lessons learned are being captured, there is no methodology, such as an action plan, for ensuring that these are disseminated and action taken or actively used in future work.</p> <p>There is a risk that identified lessons learned are not fully managed and documented, resulting in a lack of oversight of all changes made, policies and procedures not being updated and potentially issues being repeated in the future.</p>	<p>Management should ensure that feedback on CNPA internal processes is obtained and, where appropriate, fed into Scottish Government reviews on programme 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>	Dec-22	To design and initiate process by Sep 22; complete by Dec 22	Community Grants Manager & Community Grants Officer	
Financial Management and Reporting	<p>Delegated financial authority is provided to relevant staff on appointment at CNPA. However there is no documented guidance provided to staff on their financial responsibilities nor are they required to formally sign any documentation acknowledging this responsibility.</p> <p>Prior to 2020, we understand that new staff were introduced in person to the finance team and taken through their responsibilities, however since COVID-19 this has not taken place.</p> <p>There is a risk that staff do not fully understand and are not held to account for their role in financial management, as their responsibilities are not communicated or documented, resulting in poor financial management.</p>	<p>Management should document and communicate the financial responsibilities of staff with financial authority, ensuring that all staff formally acknowledge their responsibilities.</p>	Sep-22	Finalise and issue scheme of delegation process; listing of staff budget responsibilities; and sign off procedures.	Finance Manager	Scheme of delegation approved. Acknowledgement processes to be implemented.
Financial Management and Reporting	<p>The Finance Manual is out of date and focussed on the roles and responsibilities of the finance team, providing detailed desk instructions for various financial activities, and although the corporate plan timetable outlines the budget planning timescale for the forthcoming year, an overarching Budget Management Policy is not currently in place.</p> <p>It is good practice to clearly document the budget setting process (including the approach to forecasting), provide information on roles and responsibilities, budgetary controls, approvals, escalation, tolerances, reporting and provide links to the strategic and long-term planning processes.</p> <p>There is a risk that the roles, responsibilities and budget management approach are unclear, leading to confusion for staff and affecting the overall financial outturn and associated decision-making process.</p>	<p>Recommendation agreed. Budget Management Policy will be developed, approved and circulated to relevant staff.</p>	Oct-22	Finance Manual to be completed by Oct 22	Finance Manager	
Financial Management and Reporting	<p>According to the Financial Manual, budget reports should be sent to budget holders on a fortnightly basis (in addition to ad hoc requests), with weekly reports issued in the last month of the financial year. During the audit we found that these were not issued in 2021/22 until early December, covering the month of November. In addition, the Finance Manager noted that previously reports issued had gone unread by budget holders.</p> <p>We are also advised that although the Finance Manager and Management Accountant regularly liaise with budget holders to discuss the financial position, there is no audit trail to provide assurance that there is active engagement by budget holders or that any necessary actions agreed have been implemented.</p> <p>There is a risk that staff are not held to account for their role in financial management incorrect financial information remaining unidentified and impacting CNPAs ability to achieve its objectives.</p>	<p>Management should ensure that budget holders are reminded of their responsibilities in relation to regularly reviewing the budget reports.</p> <p>Finance staff should document key financial discussions/actions as a result of budget discussions with budget holders and ensure that actions are followed up timely.</p>	Oct-22	Ensure instructions are issued to this effect when budget monitoring information is issued to budget holders	Finance Manager and Management Accountant	
Assurance Mapping of Major Projects	<p>At the time of fieldwork management were in the process of developing an outline programme management approach that can be tailored to each project. The most significant change to date has been the introduction of the Performance Committee, who maintain oversight of all major projects and programmes through regular assurance reports. They will be supported by the Resources Committee who has oversight of the overall CNPA budget. In addition, work remains ongoing to develop project development documentation including project initiation documents and assurance reports.</p> <p>The project plan for this work has not been fully scoped or documented and therefore progress and outcomes will be difficult to monitor and report on.</p> <p>Further, during discussions with staff and Board members we also noted that 'project' and 'programme' was used interchangeably, when specific meanings apply.</p> <p>There is a risk the organisation does not implement a new project management approach effectively as a result of plans not being fully developed, leading to the CNPA not identifying issues early enough and therefore not achieving its objectives.</p>	<p>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.</p>	Jan-23	Project plan to be established for the development and implementation of the project management approach by Sep 2022, with delivery of plan to roll out from that point.	Director of Corporate Services & Governance, Data and Reporting Manager	
Assurance Mapping of Major Projects	<p>A decision has been taken that the Performance Committee will review the documentation produced for existing Programme Boards and external funders (e.g. Scottish Government, National Lottery) to ensure sufficient assurance can be taken on Programme delivery on behalf of the Board.</p> <p>However, we noted in Performance Committee reports that the budget forecast position was missing from the Capercaillie project and projects at the planning or development stage were insufficiently detailed, with no summary of budgets, actuals, forecast or RAG rating included even though resources are being used during these stages.</p> <p>It is noted that the Resources Committee receives regular financial reporting, which is broken down by project with these reports and minutes available to all Board members, including those in the Performance Committee.</p> <p>CNPA are also investigating a dashboard tool to support presentation of project assurance to the Performance Committee over a number of areas, including the financial management.</p> <p>There is a risk that the Board are receiving insufficient financial assurance, resulting in Board members not having a clear and sufficient understanding of the financial position to support decision making.</p>	<p>Management should ensure the budget forecast position on the Capercaillie project is included in reporting to the Performance Committee when considering the level of assurance which can be taken on Programme delivery. In addition management should introduce a RAG rating or statement on financial performance into all highlight reports to the Performance Committee.</p>	Aug-22	The RAG rating of financial position was set out as part of the template for Performance Committee reporting. We will ensure this is included in all reports from the next cycle of Committee meetings in August 2022, rather than only those where there is a perceived financial sensitivity.	Director of Corporate Services & Clerks to the Board	Completed in August- Performance Committee cycle