



Paper 3

Annex 1



Cairngorms National Park Authority

Internal Audit 2026-27

Complaints Handling

May 2026

Overall Conclusion

Substantial

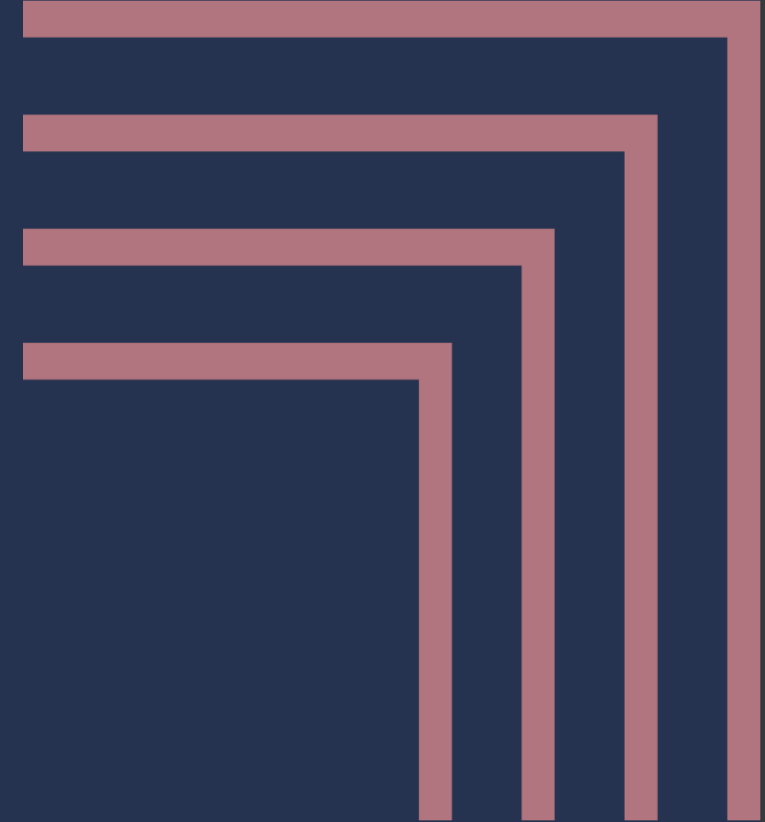


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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Cairngorms National Park Authority’s individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

This review considered the complaints handling arrangements within Cairngorms National Park Authority (the Organisation) to assess whether these are sufficient, follow good practice, and adhere to current legislation and guidance. We also sought to assess whether non-planning/non enforcement complaints are being handling appropriately.

This review formed part of the 2026/27 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to assess whether:

- | The Organisation has adequate policies and procedures in place in relation to complaints handling.
- | There are strong controls in place for the handling of complaints, ensuring processes are transparent and clear.
- | The Organisation's processes are adaptable to accommodate unique issues of governance and transparency that can arise in handling complaints.
- | The Organisation's complaint management policies, procedures and practice are aligned to and comply with National Bodies expectations (Ombudsman).
- | There is an appropriate and consistent approach to the escalation of complaints.
- | The Organisation uses past experiences to support organisational learning and improvements.

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- | Complaint handling processes effectively manage cases that overlap with statutory or legally advised proceedings, balancing the need to respond with the protection of the organisation's legal and strategic interests.
- | Robust procedures are in place to identify and manage vexatious complaints, ensuring appropriate safeguards to protect the efficient use of public funds.
- | The processes for handling complaints submitted directly to the Board are managed consistently and in line with formal complaint procedures.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background

Complaints Handling Policy

The Organisation has a formal Complaints Handling Policy in place. This is split into five parts:

- | Overview for staff;
- | When to use the procedure;
- | Complaints handling process;
- | Governance; and
- | A guide for customers.

These documents were last reviewed and updated in April 2021 alongside the Scottish Public Services Ombudsman (SPSO) requirements. However, there is no review schedule detailed within these documents. Please refer to **Section 4: Observations** for further information.

Complaints Process

The Organisation's Complaints Handling Procedure (CHP) aims to provide a quick, simple and streamlined process for responding to complaints. The CHP is as follows:

Stage One – Frontline response

- | For issues that are straightforward and simple, requiring little or no investigation. 'On-the-spot' apology, explanation, or other action to put the matter right;
- | Complaint resolved or a response provided in five working days or less (unless there are exceptional circumstances);
- | Complaints addressed by any member of staff, or alternatively referred to the appropriate point for frontline response; and
- | Complainants informed how to escalate their complaint to Stage Two if unsatisfied.

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Stage Two – Investigation

- | Where the complainant is not satisfied with the frontline response, or refuses to engage at the frontline, or where the complaint is complex, serious or 'high-risk';
- | Complaint acknowledged within three working days;
- | Contact made with complainant to clarify the points of complaint and outcome sought (where these are already clear, we will confirm them in the acknowledgement); and
- | Complaint resolved or a definitive response provided within 20 working days following a thorough investigation of the points raised (unless extension agreed).

SPSO Escalation

- | Where complainants are not satisfied following the decision at Stage Two, they have the option to escalate this to the SPSO for independent review.

Please refer to **Section 3: Detailed Recommendations** for further information around the findings from our sample testing of the complaint's procedures.

Complaints Log

The Organisation maintains a Complaints Log to record and monitor complaints received. Our review highlighted that only Stage Two complaints are recorded within the Register. The Complaints Log is monitored by the Information Manager, Personal Assistant to the Chief Executive Officer (CEO)/Deputy Chief Executive Officer (DCEO), and Personal Assistant to the Directors.

Complaints made to the Board

The Organisation has introduced a new process for receiving Board complaints, where they will initially be reviewed by a Clerk to the Board, before being forwarded on to the relevant Board Member(s). Please refer to **Section 4: Observations** for further information.

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Following this, the current process remains the same where the complaint will be referred to an appropriate member of the Senior Management Team to be reviewed in line with the formal CHP.

Reporting

The Information Manager provides the Audit & Risk Committee with a bi-annual update on stakeholder communications, including complaints handling. This includes Freedom of Information (FOI), Subject Access Requests (SAR), and complaints statistics and context. Since January 2024, the Organisation has received 14 Stage Two complaints.

Work Undertaken

Our work undertaken for this review included the following:

Objective 1. The Organisation has adequate policies and procedures in place in relation to complaints handling.

- | We reviewed the Complaints Handling Policy to assess whether it was robust, in line with good practice, and adhered to throughout the Organisation.
- | We discussed how staff can access guidance on complaints handling with the Information Manager to assess whether this was sufficient.

Objective 2. There are strong controls in place for the handling of complaints, ensuring processes are transparent and clear.

- | We reviewed the Complaints Log to assess whether this was appropriately populated, monitored and accurate.
- | We reviewed the roles and responsibilities in place to assess whether these were appropriate, documented and working in practice.
- | We discussed the training arrangements in place for staff with the Information Manager to assess whether these were sufficient.
- | We reviewed the Organisation's website to assess whether the complaint handling process was clearly signposted for stakeholders.

Objective 3. The Organisation's processes are adaptable to accommodate unique issues of governance and transparency that can arise in handling complaints.

- | We undertook testing of all 12 Stage Two complaints (April 2024 – March 2026), to assess whether the Organisation's complaints handling processes are adaptable and transparent while maintaining sufficient governance controls and oversight.

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Objective 4. The Organisation's complaint management policies, procedures and practice are aligned to and comply with National Bodies expectations (Ombudsman).

- | We assessed the Organisation's Complaints Handling Policy against the SPSO guidance to check whether this aligned with current practice.
- | We discussed any cases escalated to the SPSO with the Information Manager to assess the frequency and context of these complaints.

Objective 5. There is an appropriate and consistent approach to the escalation of complaints.

- | We undertook sample testing of 12 Stage Two complaints (April 2024 – March 2026), to assess whether the Organisation responded to the complaints and handled them in the timeframe set out in the Complaints Handling Policy.
- | We also assessed these to check that key stakeholders were appropriately communicated with and complaints were escalated where required.

Objective 6. The Organisation uses past experiences to support organisational learning and improvements.

- | We discussed the arrangements in place for continuous improvement with the DCEO/Director of Corporate Services, to assess whether these were sufficient and working in practice.

Objective 7. Complaint handling processes effectively manage cases that overlap with statutory or legally advised proceedings, balancing the need to respond with the protection of the organisation's legal and strategic interests.

- | We discussed the complaint handling processes in place with the DCEO/Director of Corporate Services, to assess how the Organisation balance following procedures with protecting the Organisation's legal and strategic interests.
- | Our sample testing was used to assess whether these controls and arrangements are working effectively in practice.

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Objective 8. Robust procedures are in place to identify and manage vexatious complaints, ensuring appropriate safeguards to protect the efficient use of public funds.

| We discussed the complaint handling processes in place with the DCEO/Director of Corporate Services, to assess how effectively the Organisation deals with suspected vexatious complaints.

Objective 9. The processes for handling complaints submitted directly to the Board are managed consistently and in line with formal complaint procedures.

| We discussed the arrangements and controls in place for complaints made directly to the Board with key staff, to assess whether these were sufficient.

| We reviewed two cases since April 2024 where complaints went directly to the Board to check whether these were processed appropriately.

| We reviewed the Information Requests and Complaints Update (June and November 2025) to the Audit & Risk Committee, to review whether the Board is being sufficiently updated on complaints handling.

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Conclusion

Overall conclusion

Overall Conclusion: Substantial

Following our review, we can provide a substantial level of assurance that appropriate complaints handling arrangements are in place at the Organisation. This is further highlighted as we have raised a number of good practice points, however, we have raised three recommendations for improvement and two observations for consideration. Please refer to **Section 3: Detailed Recommendations** and **Section 4: Observations** respectively for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Complaints Handling	0	1	2	3

As can be seen from the above table there were no recommendations made which we have given a grading of high.

Areas of good practice

The following is a list of areas where the Organisation is operating effectively and following good practice.

1.	The Information Manager provides all staff with complaints handling training as part of their induction. Following this, staff are made aware to contact the Information Manager on an ad hoc basis for any additional support needs specific to complaints handling. Additionally, the Organisation has internal support resources on their intranet that all staff can access as required.
2.	The Organisation has a robust Complaints Handling Policy in place, split into five parts, that outline the arrangements in place for responding to complaints. Our review of the key documents found that these are aligned to SPSO guidance, outline the roles and responsibilities of staff, as well as other key information we would expect to see in line with good practice. Supporting guidance is available to all staff via the Organisation's intranet.
3.	The Organisation considers lessons learned and continuous improvement for any complaints received, even if the outcome is that there is no grounds for the complaint to have been made. A recent example was the introduction of a new Board complaints procedure based on the resolution of a Stage One complaint.
4.	The Complaints Handling Policy outlines the roles and responsibilities of staff for dealing with complaints within the Organisation. This includes responding to Stage One, Stage Two and SPSO related complaints for staff, Senior Management and the Board.
5.	The Organisation's public facing website contains the Complaints Handling Policy as well as information on how to submit a complaint.

1 Executive summary

The following is a list of areas where the Organisation is operating effectively and following good practice.

6.	Where a formal complaint overlaps with legal proceedings, the Organisation's complaint handling process effectively balances the response requirements while protecting the Organisation's interests.
7.	As part of our testing, two complaints were sent directly to the Board. From our review, we concluded that the Organisation's formal complaint handling procedures were followed where the relevant Board Member acknowledged the complainant and forwarded the information on the senior staff to investigate.
8.	The Information Manager provides the Audit & Risk Committee with an update on complaints handling twice a year. This includes a summary of complaints received, statistics and an overview of response compliance and outcomes.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Complaints Handling

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	1	2
Number of recommendations at Cairngorms National Park Authority	0	1	2	3

From the table above it can be seen that the Organisation has a higher number of recommendations compared to those organisations it has been benchmarked against.

3 Detailed recommendations

Complaint Testing - Timeframes			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>An acknowledgement letter or email should be formalised for confirming receipt of a complaint, as it sets expectations for the response process.</p> <p>During our review, we tested 12 Stage Two complaints to assess whether the Organisation is following their formal complaints handling procedures. Our testing found that three of the complaints were not formally acknowledged via a letter or email within the required three working days.</p> <p>We also found two complaints which were not formally acknowledged at all. From discussions with the Information Manager, this is due to complaints coming into different email inboxes within the Organisation and not initially being recognised as a complaint.</p> <p>Our assessment of root cause found that there is not an effective tracking system to ensure the response deadline is met.</p>	Medium	<p>We recommend that staff are reminded to ensure that all Stage Two complaints are formally acknowledged within three working days.</p> <p>We also recommend that the Organisation ensure that Stage Two complaints are monitored to ensure deadlines are met.</p>

3 Detailed recommendations

	<p>Without formally acknowledging complaints, there is a risk that complaints are not handled in line with regulatory and internal requirements, leading to customer dissatisfaction, potential regulatory breaches, and reputational damage.</p>		
<p>Management response</p>			<p>Responsibility and implementation date</p>
<p>Recommendation accepted. We will issue a reminder on complaints handling and the need to log and acknowledge any stage two complaints within 3 working days. We will encourage early engagement with the Information Manager or Deputy Chief Executive if there is any initial doubt as to whether correspondence is a complaint.</p>			<p><i>Responsible Officer:</i> Information Manager</p> <p><i>Implementation Date:</i> 30 September 2026</p>

3 Detailed recommendations

Vexatious Complaints			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>Vexatious complaints are groundless or improper accusations intended solely to harass, annoy or cause disruption rather than resolve a legitimate grievance.</p> <p>The Organisation's Complaints Handling Policy outlines the process for staff to review whether any issues raised can be defined as a complaint and whether there are circumstances that may limit the Organisation's ability to respond to the complaint (such as the time limit for making complaints, confidentiality, anonymity or the need for consent). However, there is limited detail around the process to deal with suspected vexatious complaints.</p> <p>Our assessment of root cause found that the documented procedures are not sufficiently tailored to deal with vexatious complaints.</p> <p>The absence of clear procedures for handling suspected vexatious complaints creates a risk of inconsistent, unfair, or ineffective complaint</p>	Low	We recommend that the Organisation consider enhancing this section of the Policy to outline the definition, and process to be followed for suspected vexatious complaints.

3 Detailed recommendations

	management, potentially leading to operational inefficiency, reputational damage, and legal or compliance issues.		
Management response			Responsibility and implementation date
Recommendation agreed.			<p><i>Responsible Officer:</i> Information Manager with Deputy Chief Executive</p> <p><i>Implementation Date:</i> 31 December 2026</p>

3 Detailed recommendations

Complaints Testing - Log Completeness			
Ref.	Finding and Risk	Grade	Recommendation
3.	<p>The Organisation maintains a Complaints Log where details and outcomes of Stage Two complaints are recorded and monitored.</p> <p>Review of the Complaints Log identified discrepancies between recorded information and supporting evidence. From 12 complaints tested, three instances were identified where the details recorded in the Complaints Log did not accurately reflect the underlying complaint documentation. These inconsistencies included differences in key information such as complaint outcomes, dates, or categorisation.</p> <p>Our assessment of root cause found that there is a lack of robust data entry controls, and independent review processes over the maintenance of the Complaints Log, resulting in inconsistencies between recorded information and underlying complaint documentation.</p> <p>Inaccurate or incomplete recording of complaints may result in unreliable</p>	Low	<p>The Organisation should strengthen controls over the recording and maintenance of the Complaints Log to ensure accuracy and completeness. This could include implementing periodic quality assurance checks.</p>

3 Detailed recommendations

	management information, limiting the Organisation’s ability to effectively monitor trends, identify systemic issues, and report accurately to stakeholders.		
Management response		Responsibility and implementation date	
Recommendation accepted		<p><i>Responsible Officer:</i> Information Manager</p> <p><i>Implementation Date:</i> 30 September 2026</p>	

4 Observations

The following is a list of observations from our review

1. 1.	<p>We reviewed the Organisation's formal complaints handling documentation and found that this aligns to current and good practice.</p> <p>However, the Organisation should consider implementing a regular review schedule for their Complaints Handling Policy and include this within the documents themselves.</p>
2. 2.	<p>As of April 1st 2026, following findings from a cyber security risk assessment, the Organisation has changed how Board complaints will be received and dealt with. From April 2026 onwards, a generic email address will be listed on the Organisation's website, where any emails sent to this will go directly to the Clerks of the Board. They will review the correspondence and forward on to the relevant Board member(s) depending on the content.</p> <p>Additionally, a formal Correspondence Log has been created to support good governance, where any emails to the Board will be formal recorded. The Personal Assistant to the CEO/DCEO emailed this updated guidance to Board Members.</p>

5 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Risk Committee meeting.

Audit stage	Date
Fieldwork start	13 April 2026
Closing meeting	23 April 2026
Draft report issued	1 May 2026
Receipt of management responses	25 May 2026
Final report issued	29 May 2026
Audit & Risk Committee	19 June 2026
Number of audit days	8

6 Key personnel

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Peter Clark	Director of Internal Audit	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Assistant Manager	Andrew Thomson	Internal Audit Assistant Manager	at@wbg.co.uk

Cairngorms National Park Authority			
Key Contacts:	David Cameron	Depute CEO/Director of Corporate Services	davidcameron@cairngorms.co.uk
	Paul Davison	Information Manager	pauldavison@cairngorms.co.uk
	Mariaan Pita	Personal Assistant to CEO/Depute CEO	MariaanPita@cairngorms.co.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance Classification	
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the Organisation as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the Organisation as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

This review will consider the complaints handling arrangements within Cairngorms National Park Authority (the Organisation) to assess whether these are sufficient, follow good practice, and adhere to current legislation and guidance. We will also look to assess whether non-planning/non enforcement complaints are being handling appropriately.

This review forms part of the 2026/27 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to assess whether:

- | The Organisation has adequate policies and procedures in place in relation to complaints handling.
- | There are strong controls in place for the handling of complaints, ensuring processes are transparent and clear.
- | The Organisation's processes are adaptable to accommodate unique issues of governance and transparency that can arise in handling complaints.
- | The Organisation's complaint management policies, procedures and practice are aligned to and comply with National Bodies expectations (Ombudsman).
- | There is an appropriate and consistent approach to the escalation of complaints.
- | The Organisation uses past experiences to support organisational learning and improvements.
- | Complaint handling processes effectively manage cases that overlap with statutory or legally advised proceedings, balancing the need to respond with the protection of the organisation's legal and strategic interests.

- | Robust procedures are in place to identify and manage vexatious complaints, ensuring appropriate safeguards to protect the efficient use of public funds.
- | The processes for handling complaints submitted directly to the Board are managed consistently and in line with formal complaint procedures.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- | Discuss with relevant staff the current arrangements in respect of complaints handling within the Organisation.
- | Obtain, review, and assess any documented policies and procedures in place in respect of complaints handling.
- | Undertake sample testing of the complaints handling processes to ensure that these are being processed in line with documented policies and procedures, current legislation, and good practice.
- | Comparison of the Organisation's arrangements with the Ombudsman to ensure that these are compliant.
- | Reviewing what communication, the Organisation has with its stakeholders in respect of complaints.
- | Review the reporting arrangements in place and performance against targets for complaints.
- | Review the processes adopted by the Organisation to use past experiences to enhance their complaints handling performance.

Potential key risks

The potential key risks associated with the area under review are:

- | The Organisation does not have a Complaints Handling policy in place that is subject to regular review, and being followed by staff.
- | There are inadequate controls in place for the handling of complaints.
- | The Organisation's processes are not adaptable to accommodate unique issues of governance and transparency that can arise in handling complaints.
- | The Organisation is not complying with the guidelines set out by the Ombudsman.
- | The Organisation do not have an appropriate and consistent approach to the escalation of complaints.
- | There are inadequate controls in place for using past experiences to support Organisational learning and improvements.
- | Complaint handling processes do not effectively manage cases that overlap with statutory or legally advised proceedings.
- | Robust procedures are not in place to identify and manage vexatious complaints and the misuse of public funds.
- | The processes for handling complaints submitted directly to the Board are not managed consistently and in line with formal complaint procedures.