

REPORT OF THE INTERNAL AUDITOR

SUBJECT: INTERNAL AUDIT REPORT 2020/21

The report is the outcome of work completed against the block one of the 2020/21 operational audit plan previously approved by the Authority's Audit and Corporate Services Review Committee

The internal audit service reviewed the following area:

- Staff Wellbeing and Absence Management
- Departmental Review- Education
- Governance- Strategic Planning
- Budgetary Control and General ledger

From these examinations, taking into account the relative risk of the business areas the internal audit service formed generally very positive conclusions regarding the policies, procedures and operations in place.

Recommendation: Members are asked to NOTE and COMMENT on this report

*(For further information, please contact Richard Griffiths, extension 4815
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Pembrokeshire Coast National Park Authority

Summary Internal Controls Assurance (SICA) Report

2020/21

October 2020

Summary Internal Controls Assurance

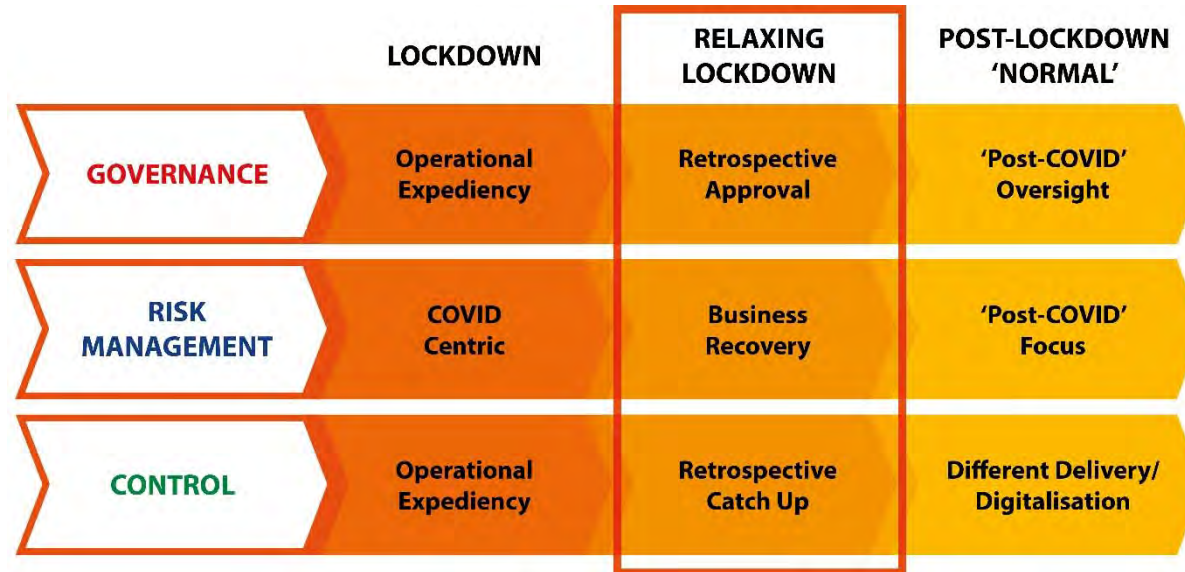
Introduction

1. This summary controls assurance report provides the Audit and Corporate Services Review Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Pembrokeshire Coast National Park Authority as at 21st October 2020. The period covered by this summary controls assurance report was significantly impacted by the COVID 19 pandemic.

Emerging Governance, Risk and Internal Control Related Issues

2. COVID 19 is the most significant recent event to impact both strategically and operationally upon modern day Governance, Risk and Internal Control arrangements. There will be a number of phases in relation to the move through the pandemic and each phase has different implications for the Governance, Risk and Internal Control arrangements. Based upon the information garnered from our work at number of clients some of the potential strategic impacts for 2020/21 are summarised below. A key consideration is that there is unlikely to be a precise timeline when the organisation moves from one phase to the next and also there will be a consequential timelag as the organisation adapts and adopts new ways of operating. The box in the table below signifies the approximate stages which occurred during the period covered by this SICA.

Impact on COVID 19 on strategic focus during business interruption



3. There are a range of operational matters arising from the COVID 19 pandemic which impact upon the governance, risk and internal control arrangements and examples of such have been summarised in Appendix A. During the COVID 19 period it would be prudent for Pembrokeshire Coast National Park Authority to compare the policies, procedures and internal control processes in effect during the pandemic against the policies, procedures and internal control processes in effect prior to the onset of the pandemic. The matters identified should be risk assessed so as to gain awareness about where the undetected vulnerabilities that may exist so that an informed decision can be made around acceptance of such risks.

Internal Control Framework

Audits completed since the last SICA report to the Audit and Corporate Services Review Committee

4. The table below sets out details of audits finalised since the previous meeting of the Audit and Corporate Services Review Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Key Financial Controls (General Ledger and Budgetary Control)	Substantial	9 th October 2020	12 th October 2020	12 th October 2020	-	-	2	-
Staff Wellbeing and Absence Management	Limited	6 th October 2020	12 th October 2020	12 th October 2020	-	6	1	-
Governance – Strategic Planning	Substantial	23 rd September 2020	12 th October 2020	12 th October 2020	-	-	1	1
Departmental Review - Education	Reasonable	29 th September 2020	12 th October 2020	12 th October 2020	-	2	-	-

5. The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix B. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress in actioning priority 1 recommendations

6. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA but one Priority 1 recommendation has been carried forward from our previous report. The table below summarises the extent to which confirmation has been received that management actions have been taken that the risk exposure identified has been effectively mitigated. More information is provided in Appendix D.

Mitigating risk exposures identified by internal audit reviews

Review	Date	Priority 1		
Health and Safety	October 2019		 1	

Root Cause Indicators

7. The Root Cause Indicators (RCI) have been developed by TIAA to provide a strategic rolling direction of travel governance, risk and control assessment for Pembrokeshire Coast National Park Authority. Each recommendation made is analysed to establish the underlying cause of the issue giving rise to the recommendation (RCI). The analysis needs to be considered over a sustained period, rather than on an individual quarter basis. Percentages, rather than actual number of reviews/recommendations made permits more effective identification of the direction of travel. This is the first batch of reports that have been prepared using this approach and no comparative data is available this quarter.

RCI – Direction of Travel Assessment

Root Cause Indicator	Qtr 1 (2020/21)	Qtr 2 (2020/21)	Qtr 3 (2020/21)	Qtr 4 (2020/21)	Medium term Direction of Travel	Audit Observation
Directed						
Governance Framework	N/A	42% (5)	N/A			No comparative data available to provide an indication of the trends to date.
Risk Mitigation		8% (1)				
Control Compliance		42% (5)				
Delivery						
Performance Monitoring		8% (1)				
Financial Constraint		-				
Resilience		-				

Progress against the 2020/21 Annual Plan

8. **COVID 19:** The progress against the planned work for the quarter has been disrupted by the COVID pandemic. In mid-March, when the potential scale and impact of COVID 19 was becoming evident it was agreed with Pembrokeshire Coast National Park Authority that the delivery of the internal audit service would be carried out remotely thereby minimising the need to physically access Pembrokeshire Coast National Park Authority's offices/premises and to hold face to face meetings. Following discussions with the senior management at Pembrokeshire Coast National Park Authority we were advised that we were able to undertake reviews remotely and all work has been undertaken remotely to date. With recent lockdown developments this is largely expected to continue as such in the near future. Some on-site visits had commenced across our client base subject to the client's individual working arrangements and the completion of a risk assessment, but these will depend on the ongoing lockdown arrangements and will be agreed with management if appropriate.
9. Our progress against the Annual Plan for 2020/21 is set out in Appendix C.

Changes to the Annual Plan 2020/21

10. There have been no areas where internal audit work is recommended to enable an unqualified Head of Audit Opinion to be provided for 2020/21.

Frauds/Irregularities

11. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

12. We have issued a number of briefing notes and fraud digests, shown in Appendix E, since the previous SICA report. The actions taken by Pembrokeshire Coast National Park Authority are summarised below:

Action taken by Pembrokeshire Coast National Park Authority in response to Alerts issued by TIAA

Briefing Note	Management Response
Data Protection Guidance for Collecting Customer Information	
Risks Associated with Cloud Computing	
Need for a Social Media and Electronic Communications Policy	
Guide for Group Audit and Risk Committees on Financial Reporting and Management during Covid-19	
Cyber Threats using the COVID-19 Pandemic.	

Fraud Alert	Management Response
Compromised Facebook Accounts and PayPal Scam	
Business Directory Scam	
Office 365 Phishing Scam	
COVID-19 Related Scams.	

Newsletters
Squaring the Circle

13. An Audit Committee Chairs Newsletter was issued which provided guidance on potential COVID 19 related matters for Audit Committees and a Fraud Stop Covid-19 Edition briefing was provided to Pembrokeshire Coast National Park Authority in July 2020.

Responsibility/Disclaimer

14. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Covid 19 – Governance, Risk and Control considerations during ‘lockdown’ phase

Area	Possible assurance from internal audit
<p>Governance: The speed of the need to respond to COVID 19 has significantly impacted on the strategic governance infrastructure:</p> <ul style="list-style-type: none"> • Urgent decisions taken for urgent operational reasons which would normally have gone through Board review and approval • Extension and rollover of procurement contracts • Disruption to management information received by the Board • Operational necessity for management dispensation to scheme of delegation and financial regulations • Move to remote working for reactive operational expediency reasons, rather than as part of a pre-planned strategy 	<p>Covid-19 Financial Governance: A review of financial governance and decision making following the business interruption caused by Covid-19, including assessing the accountability for additional spend on Covid-19 related activity.</p>
<p>Risk Management: The markers which differentiate COVID 19 pandemic from most business resilience/recovery plans are:</p> <ul style="list-style-type: none"> • Speed of major disruption to business as usual did not permit normal level of preparation • International as well UK-wide, not local • Level of government intervention • Duration and severity • Move to medium term remote working arrangements by staff and suppliers • Consequential impact upon all the previous strategic risks 	<p>Business as Usual Resumption Arrangements: Targeted post-event risk mitigation assessment to identify any unintentional gaps in the risk management framework.</p>
<p>Internal Control: COVID 19 has provided the perfect storm both in a positive as well as negative manner. The positive aspects are the expeditious embracing of digital business delivery. It is recognised that a number of government and/or regulatory guidance requirements were issued at short notice and many of these were without the normal consultation and similar. On a negative basis the following need to be recognised:</p> <ul style="list-style-type: none"> • Suppliers and contractors being unable to deliver contracted services • Increased digitalisation introduced at very short notice increases information governance risks • Temporary compromise of effective segregation of duties due to staff absences and/or remote working etc • Fraudsters seeking to take advantage of COVID disruption • Deferral and/or reprioritisation of services • Sudden and significant change in demand patterns for services 	<p>COVID-19 Business Interruption Controls Framework: To review the control environment in relation to policy and process design or temporary re-design, taking into account the heightened risk of fraud and changes to ways of working.</p> <p>Accountability for Additional COVID-19 Funding: Revisiting the control framework for when emergency payments shift into longer term services – especially where large sums are invested.</p>

Executive Summaries and Management Action Plans

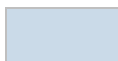
Full copies of the reports are available to the Audit and Corporate Services Review Committee as part of the agenda.


Review	Evaluation
Key Financial Controls (General Ledger and Budgetary Control)	Substantial
Staff Wellbeing and Absence Management	Limited
Governance – Strategic Planning	Substantial
Departmental Review - Education	Reasonable

Progress against Annual Plan


System	Planned Quarter	Days	Current Status	Comments
Key Financial Controls (General Ledger and Budgetary Control)	2	3	Final Report issued 12 th October 2020	
Staff Wellbeing and Absence Management	2	3	Final Report issued 12 th October 2020	
Governance – Strategic Planning	2	2	Final Report issued 12 th October 2020	
Departmental Review - Education	2	3	Final Report issued 12 th October 2020	
Planning Applications and Fees	4	3	Suggested start date 27 th January 2021	
Cyber Security	4	3	Suggested start date 25 th January 2021	
Income Generation	4	3	Suggested start date 28 th January 2021	
Follow-up	4	1	Suggested start date 29 th January 2021	
Annual Planning	1	1		
Annual Report	4	1		
Management, Planning & Audit and Corporate Services Review Committee Reporting/Support	1-4	3		

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

Priority 1 Recommendations - Progress update

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
Health and Safety						
The Fire Safety Logbook be completed appropriately to record monthly Emergency Lighting tests, six monthly Fire Drills, monthly Fire Extinguisher monitoring and staff training in relation to Fire Safety.	1	<i>Accept – Although all periodic testing is carried out some of the recording in the Fire Log Book had not been completed. Fire Drills – considering the risks associated with the building and its use we consider that fire drills carried out annually is adequate.</i>	31/01/20	<i>Building Projects Manager</i>	<i>19th October 2020 – Discussions with the Building Project Manager revealed that the implementation of the recommendation has been delayed to the Covid-19 pandemic. There are still fully three or four sites across the Authority that need to be provided with a Fire Log book for completion.</i>	

KEY:

Priority Gradings 1

1	URGENT	Fundamental control issue on which action should be taken immediately.
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Risk Mitigation

	CLEARED	Internal audit work confirms action taken addresses the risk exposure.		ON TARGET	Control issue on which action should be taken at the earliest opportunity.		EXPOSED	Target date not met & risk exposure still extant
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Briefings on developments in governance, risk and control

TIAA produces regular briefing notes to summarise new developments in governance, risk, control and counter fraud which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs and Fraud Alerts issued in the last three months which may be of relevance to Pembrokeshire Coast National Park Authority is given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN-20029	Data Protection Guidance for Collecting Customer Information		Urgent Action Required Organisations should ensure they have appropriate policies and procedures in place to meet their obligations for contact tracing and the protection of customer and visitor details.
CBN-20025	Risks Associated with Cloud Computing		Action Required Group Audit and Risk Committees and Boards/Governing Bodies are advised to seek assurance from their Data Protection Officer and IT on the status of where data is stored and what risk mitigation measures have been employed. Where no due diligence has been performed prior to cloud service use, retrospective assurance should be sought.
CBN-20023	Need for a Social Media and Electronic Communications Policy		Urgent Action Required Group Audit and Risk Committees and Boards are advised to review their policies, including those relating to GDPR, communications, marketing, disciplinary, code of conduct, and to ensure that they are in line with the recommendations contained within the articles. Consideration should also be given to having a separate Social Media and Electronic Communication Policy.
CBN -20009	Guide for Group Audit and Risk Committees on Financial Reporting and Management during Covid-19		Action Required Not Urgent Group Audit and Risk Committees are advised to consider the guidance in the context of current and shorter-term financial reporting. They may also wish to review the assurance they require on how Covid-19 has impacted on the control environment, financial regularity and the potential for fraud
CBN - 20006	Cyber Threats using the COVID-19 Pandemic.		Action Required Audit and Corporate Services Review Committees and Boards/Governing Bodies are advised to seek assurance from digital / IT teams that a comprehensive programme of protection measures are in place to protect technology, and to raise user awareness.

Summary of recent Fraud Alerts

Ref	Subject	Status	TIAA Comments
Sept 2020	Compromised Facebook Accounts and PayPal Scam		<p>Action Required</p> <p>This alert provides information and advice to staff about fraud and economic crime, and the risks associated with it. If you have been a victim of a scam or cybercrime, you should report it to Action Fraud at www.actionfraud.police.uk or 0300 123 2040.</p>
Aug 2020	Business Directory Scam		<p>Action Required</p> <p>This alert provides information and advice about fraud and economic crime that may occur during the pandemic, and the risks associated with it. Scams should be reported to Action Fraud: www.actionfraud.police.uk or 0300 123 2040.</p>
May 2020	Office 365 Phishing Scam		<p>Action Required</p> <p>Organisations are advised to review existing layers of security in place for IT services such as email and web filtering. They should also raise the awareness of this risk with staff education and training. For more advice, see the NCSC Small Business Guide https://www.ncsc.gov.uk/collection/small-business-guide</p>
May 2020	COVID-19 Related Scams.		<p>Action Required</p> <p>This alert provides information and advice to staff about fraud and economic crime that may occur during the COVID-19 emergency, and the risks associated with it. If you have been scammed, report it to Action Fraud: www.actionfraud.police.uk or 0300 123 2040. Also, contact your bank if you have lost money. Action Fraud also provide advice on how to shop safely online: https://www.actionfraud.police.uk/shoponlinesafely The NCSC provide advice on how to protect your devices from the latest threats: https://www.ncsc.gov.uk/guidance/securing-your-devices.</p>



Internal Audit

FINAL

Pembrokeshire Coast National Park Authority

Appraisal Review of Staff Wellbeing and Absence Management

2020/21

October 2020

Executive Summary

OVERALL ASSESSMENT







ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Risk 46 - Risk of disease or pandemic. "There is a need to review approach of the Authority to ensure that it is able to respond to public health or animal / plant health crisis and also to deliver necessary services."


SCOPE

The review appraised the approach to staff wellbeing including the strategy and initiatives in place to support staff including in respect of staff mental health. Consideration will also be given to the monitoring and reporting of staff absences and the actions identified within the strategy to address underlying causes. The review did not assess the effectiveness of the actions implemented.

KEY STRATEGIC FINDINGS

-  **Absence management processes are currently overseen by the payroll team but this responsibility is being transferred to Human Resources.**
-  **The Employee Health and Wellbeing Policy and the Managing Pressure and Reducing Stress Policy need to be updated**
-  **Medical Certificates need to be recorded on Pobl y Parc in accordance with the Handling Attendance and Absence Policy**
-  **Line Managers need to ensure they complete return to work interviews when staff members return from their absence in accordance with the Handling Attendance and Absence Policy**

GOOD PRACTICE IDENTIFIED

-  **The Authority kept in regular contact with staff members on Furlough to check on their health and wellbeing.**

ACTION POINTS

Urgent	Important	Routine	Operational
0	6	1	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Employee Health and Wellbeing Policy was last updated in 2004	The Employee Health and Wellbeing policy be updated	2	<i>It was made known to tiaa that the HR department are in the process of a wholesale review of all HR policies.</i>	01/02/21	HR Manager
2	Directed	The Managing Pressure and Reducing Stress Policy was last updated in 2004	The Managing Pressure and Reducing Stress Policy be updated	2	<i>Please see above.</i>	01/02/21	HR Manager
4	Directed	<p>The Handling Attendance and Absence relating to Sickness Policy lists three trigger points:</p> <ul style="list-style-type: none"> • Three or more instances of sickness absence in any six-month period. • Ten or more days sickness within any six-month period. • Any other recurring recognisable patterns, such as frequent absenteeism on a Friday or Monday. <p>It is the responsibility of the Line Manager to monitor these trigger points and decide if further action needs to be taken. Discussions with the Human Resources Manager highlighted the fact that Line Managers are currently not monitoring for these trigger points and consequently there is a risk that timely action is not taken.</p>	Line Managers need to monitor the three trigger points stated in the Handling Attendance and Absence Policy in order to take further action on employees who hit the trigger points	2	<p><i>It was made known to tiaa that the current HR system's capability is limited and a new HR system will be in place in January 2021, which will provide HR reporting for absence to allow better tracking.</i></p> <p><i>It was also advised that the existing policy will be re-drafted to provide greater clarity for managers on how to manage both short term and long term absence.</i></p>	01/03/21	HR Manager / HR Advisor

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	A sample of 10 absences that were longer than seven consecutive days was reviewed and in five cases medical certificates were not available to cover the full period of absence	Medical Certificates be recorded on Pobl y Parc in accordance with the Handling Attendance and Absence Policy and missing certificates chased up on a regular basis.	2	<i>It's acknowledge that one employee was not full certificated for their absence. It was made known that HR previously had no oversight of Fitness for Work Certificates as they were kept by Finance. It was advised that HR would retain all Fitness for Work Certificates in future to ensure full compliance with GDPR and enable the department to provide accurate advice to managers on managing absence.</i>	01/10/20	HR Advisor
6	Directed	Return to Work Interviews are required to be undertaken following all periods of sickness absence. A sample of twenty absences was reviewed and evidence of Return to Work Interviews was only recorded for one employee.	Line Managers ensure they complete return to work interviews when staff members return from their absence in accordance with the Handling Attendance and absence Policy	2	<i>It was advised that the HR Manager had, that month, introduced a RTW form to ensure compliance, following a review of the existing procedures.</i>	01/10/20	HR Advisor / HR Manager
7	Delivery	Staff absences are only reported to the Audit Committee on a Quarterly basis. Increasing the frequency of reporting staff absences allows managers to intervene at an earlier stage of the absence and provide support where it is needed.	Staff absences be reported to the Leadership Team on a monthly basis	2	Agreed	01/01/21	HR Manager

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Occupational Health Training for Line Managers would be beneficial to standardise the process of referring staff members to occupational health and providing support.	Line Managers to undertake Absence Management Training.	3	<i>Line Manager training should be wider than Occupational Health referrals. It was advised that upon approval of the revised policies on managing short term <u>and</u> managing long term absence, Line Manager training would be developed and delivered by HR.</i>	01/03/21	HR Manager

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:







Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	1, 2, & 3	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	4, 5, & 6	-

Other Findings

- The Handling Attendance and Absence Relating to Sickness was last updated in 2018 by the Personnel Committee. The Employee Health and Wellbeing Policy is out of date and was last updated in 2004. The Managing Pressure and Reducing Stress Policy is also out of date. The Human Resources Manager is relatively new in the role and is in the process of updating all policies surrounding staff absences. However, this is being delayed due to Covid-19
- The Authority currently utilise Pembrokeshire County Council for their Occupational Health facilities. Employees are referred to Occupational Health on a case by case basis.
- Employees must contact (normally telephone) their Line Manager on the first day of absence, before they are due to begin work. Details of the illness must be explained to Line Manager and the length of time expected to be absent and any work commitments that may need rearranging clarified. Staff members do not need to ring in on every day of the absence, but if they are not able to return to work on the date anticipated, they must ring in again to notify the manager that the absence will continue and to give an update on an anticipated return date.

Other Findings

-  It is the duty of the Line Manager to update Pobl y Parc with the information of the staff absence. Of the sample of 20 absences reviewed no issues were identified with regards to Line Managers updating Pobl y Parc.
-  Every absence has to be certified to ensure prompt and correct payment of contractual and statutory sick pay and to ensure that accurate records are maintained. Certification also helps the Authority to deal with absences in terms of making contact with employees and planning any support for their return.
-  For absences below seven days employees can self-certify. The individual will automatically receive an email with a link to Pobl y Parc where they can 'close' their absence. A sample of 10 short term absences was reviewed and no issues were identified. All absences had been closed and completed on Pobl y Parc.
-  If the absence continues for more than seven consecutive days, regardless of whether or not these are working days, the employee must consult a doctor on or before the eighth day of absence and obtain a medical certificate (a Fit Note), which must be forwarded immediately to their line manager. If the absence continues, Fit Notes to cover the whole period of absence must be supplied.
-  A sample of 10 employees who had been sick for seven or more consecutive days was reviewed. All of the sample had been accurately recorded on Pobl y Parc. However, five of the sample did not have medical certificates/Fit Notes to cover their full sickness period.
-  It is stated in the Handling Attendance and Absence Policy that it is the responsibility of the Line Manager to complete Return to Work Interviews with staff members. The Human Resources Manager was aware that these interviews were not taking place and is currently planning to redevelop the process to ensure that they take place.





Delivery Risk:


Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Partially in place	7	-
FC	Financial Constraint The process operates within the agreed financial budget for the year.	In place	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

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Absence and staff wellbeing is reported to the Audit and Corporate Services review Committee on a quarterly basis. The Human Resources Manager stated that it is intended that absences and staff wellbeing will be reported to the Leadership Team on a monthly basis and trigger points can be discussed.
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As a result of the Covid – 19 Pandemic the Human Resources Manager created a spreadsheet of all staff members on furlough. The Spreadsheet included information such the employees’ health conditions, if they were shielding and if they lived alone. Line Managers would contact Employees on a weekly basis in order to check on their wellbeing.
- 

The absence management process is currently managed by the payroll team. However this is in the process of changing and will be managed by the HR department as this will improve the confidentiality of sickness documents and centralise the process.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	19 th August 2020	16 th September 2020
Draft Report:	6 th October 2020	12 th October 2020
Final Report:	12 th October 2020	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Pembrokeshire Coast National Park Authority		
Review:	Staff Wellbeing and Absence Management		
Type of Review:	Assurance	Audit Lead:	Auditor

Outline scope (per Annual Plan):	The review will appraise the approach to staff wellbeing including the strategy and initiatives in place to support staff including in respect of staff mental health. Consideration will also be given to the monitoring and reporting of staff absences and the actions identified within the strategy to address underlying causes. The review will not assess the effectiveness of the actions implemented.		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Financial constraint: The process operates with the agreed financial budget for the year.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	None		
Exclusions from scope:	The review will not assess the effectiveness of the actions implemented.		

Planned Start Date:	16/09/2020	Exit Meeting Date:	23/09/2020	Exit Meeting to be held with:	Human Resources Manager
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N



Internal Audit

FINAL








Pembrokeshire Coast National Park Authority

Assurance Review of Departmental Review – Education-Block 1

2020/21

October 2020

Executive Summary

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<ul style="list-style-type: none">  The Discovery and Ranger Team plan for 2020/21 identifies the various education and schools services offered by Pembrokeshire Coast National Park Authority (PCNPA) across several teams.  Risk assessments are in place for the Authority's work with schools, these are approved by the Health and Safety Manager.  Testing identified several examples of missing information within the Authority's Disclosure and Barring Service (DBS) Accreditation and Safeguarding Training Spreadsheets.  The latest performance report highlighted that face to face education provision was not running in Quarter 1 due to the COVID-19 lockdown. 								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Risk 35 - Strategic Risk Register - Incident to school children/vulnerable persons while involved in NPA provided activity, work experience etc.</p>	<ul style="list-style-type: none">  Ongoing reviews of performance are undertaken in relation to the delivery of the PCNPA's corporate plan together with the monitoring of various outputs.  The COVID-19 recovery plan identifies the current impact on the Authority's operations and identifies the actions required within different timescales. 								
SCOPE	ACTION POINTS								
<p>The review considered the management arrangements of the Education Department including business planning, timetabling and resourcing of education sessions, risk assessments, safeguarding and budget management.</p>	<table border="1" data-bbox="1149 1233 2114 1369"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">2</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	2	0	0
Urgent	Important	Routine	Operational						
0	2	0	0						

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Testing of the Authority's staff that require Data Barring Service (DBS) accreditation identified six members of staff with incomplete records relating to whether a check had been completed. It was noted that the HR department have only recently taken back ownership of DBS and these gaps in the data are currently being investigated and are expected to have been rectified by the end of September 2020.	The Data Barring Service (DBS) accreditation spreadsheet be reviewed and completed to include up to date information such as the DBS Category, DBS Number, Date of Issue and Disclosure result for all staff that require this to be completed.	2	<i>The headings requested is already documented on the accreditation spreadsheet. Missing information is in the process of being updated. As pointed out, the management of the DBS check process has only recently been taken on by the HR Department following a period of personnel change. We will review the processes highlighted, including data management, with oversight provided by the Authority's Safeguarding group which includes the Safeguarding Lead for PCNPA, the Chief Executive Officer and the HR Manager.</i>	30/11/20	HR Manager
2	Directed	It was stated during the review that all staff had been instructed to complete the Tier 1 Safeguarding training in 2020. A review of the training spreadsheet identified seven members of staff with no information available to suggest that the training had been completed as appropriate.	It be ensured that all staff complete their Safeguarding Training module as appropriate and the spreadsheet is updated to record that training has been completed.	2	<i>As above, we will review the process and follow-up any identified gaps with regard to the Safeguarding training programme. As it was only recently that all staff were requested to complete the training, there are understandably gaps in the data. We will put in place checks as appropriate to ensure compliance with our policies.</i>	30/11/20	HR Manager

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No operational effectiveness matters were identified during the audit.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	1, & 2	-

Other Findings

- The Discovery and Ranger Team plan for 2020/21 sets out the action plan for the forthcoming year and this is periodically reported to the Operational Review Committee on a quarterly basis. The plan identifies the education and schools services offered by Pembrokeshire Coast National Park Authority (PCNPA), these are offered across several teams including the Discovery/Ranger teams, Centre based teams and individual officers from other teams.
- An audit of PCNPA's centres was previously completed in 2011/12. No issues were identified relating to the management of the Authority's Education department.
- The Authority's Safeguarding Statement aims to ensure that sound working practices are in place that put safeguarding as a priority and which are effective in managing risk for these vulnerable groups, but which will also protect staff and volunteers against wrongful or malicious allegations. In order to achieve this the Authority ensures that all staff and Authority Members are aware of their roles and responsibilities, ensures appropriate vetting procedures are in place on recruitment and reviews safeguarding policies regularly.

Other Findings



The Discovery Team Leader is the Safeguarding Lead for the Authority and is the first point of contact in relation to any incidents and issues. In their absence, the Ranger Service Manager or the Chief Executive will deputise.

An internal safeguarding process is also in place, which outlines the arrangements for the Authority's DBS requirements, inductions, training and monitoring. A Safeguarding Responsibility document has been prepared that outlines a hierarchy of responsibilities aimed at ensuring safeguarding is embedded in roles and behaviours.



The Authority's Aspireview reporting system provides the relevant staff with their own individual login details to review and submit any updates on the Key Performance Indicators (KPIs) allocated to them. The system generates monthly reminders to enter the previous month's information and subsequent reminder messages will be sent by the Authority's Performance Manager.



Risk assessments are in place for the Authority's work with schools, these are approved by the Health and Safety Manager. A risk assessment was provided that encompasses the role of PCNPA staff working with schools, school staff and school pupils. It specifically targets the hazards and risk management in relation to COVID-19 with a view to enabling the 'Working with Schools/Education' element(s) of the PCNPA COVID-19 recovery plan to progress. The assessment evaluates the risks of working with schools, contact with teachers, school staff and pupils, excessive time spent in the outdoor environment and the effects of over exposure to the sunshine/rain and the arrangements in place following exposure to COVID-19. This assessment was performed by the Discovery Team Leader and Education Ranger.



The Authority's Risk Register from September 2020 identifies the risk of an incident involving school children and/or vulnerable persons while involved in PCNPA provided activity. The register identifies the risk assessments for each site, DBS checks, child protection policy, staff training and the £25million public liability insurance as the mitigating controls in place. It was confirmed that these controls are in place.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
FC	Financial Constraint The process operates within the agreed financial budget for the year.	In place	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings








Periodic reviews of performance are undertaken in relation to the PCNPAs corporate plan together with the monitoring of various outputs. These are reported on a monthly basis on the Authority's Aspireview system and monitored by the Performance Manager.

The operational review performance report is released on a quarterly basis and was provided during the review. It analyses quarterly trends and provides a RAG (Red Amber Green) rating for current performance. The report identified that every risk relating to the provision of education was being managed appropriately although it could not provide quantitative data on participation, engagement and delivery as the face to face education provision was not running in Quarter 1 due to the COVID-19 lockdown. These performance reports are used to create an Annual Report including an Improvement Plan.



The educational work of the Authority was recently reviewed in July 2020 for the PCNPA Operational Review Committee. The PowerPoint presentation was provided during the audit and consisted of an overview of the new curriculum for children in Wales, the Pembrokeshire Coast National Park Schools Programme, educational workshops, Pembrokeshire Outdoor schools updates, performance figures for 2018/19, future opportunities, feedback from teachers, planning workshops and the COVID-19 impact and recovery plan. The minutes from the meeting were provided at the time of the review and it was noted that a discussion was taken place over potential future work with secondary schools as well as further and higher education providers. In response the officers stated that some work had been done with these although there have been some difficulties with the education providers timetabling and resourcing capabilities and identified post-18 education was an area for development in future.

Other Findings

-  National Park educators hold an annual workshop attended by staff from teams across the Authority, the last was held in January of 2020. The Agenda was provided for this meeting as evidence.
-  The 2019/20 annual income and expenditure report includes the three key 'areas of work'/teams involved in work with schools these being: Castell Henllys, Discovery and Carew. It was noted that the schools budget for Carew showed an underspend of £462, the schools budget for Discovery showed an overspend of £41 and the schools budget for Castell Henllys showed overspend of £343. The main reason for the underspend within Carew was the overall expenditure on Uniform and Clothing and Contributors/Events/Activities being significantly lower than what was budgeted. The main reason for the overspend within Castell Henllys was the overall expenditure on Seasonal Salaries being greater than was budgeted.
- It was identified that Castell Henllys's budget report for August 2020 identified an overspend of £3,407, although this is due to the budgeting of continued income from schools visiting the site which has failed to materialise due to the COVID-19 outbreak. Further, the budget report identified an underspend of £2,838 relating to staff salaries, it was highlighted by the site's Visitor Services Manager (North) that this was the result of the funding provided by the Government's Coronavirus Job Retention Scheme.
- It was noted that significant variances of over £5,000 within the budget reports are required to be reported to the Finance Department with an explanation for the variance provided. The Authority reports actual versus budgeted performance to the Audit and Corporate Services review committee on a quarterly basis.
-  It was noted that training for staff has been limited to online modules only since the COVID-19 outbreak. Discussions have taken place on the provision of outdoor training for staff members but this will not occur until it is agreed that it is safe to do so.
-  The Authority has implemented a COVID-19 Risk Assessment for working with schools in addition to a recovery plan. The assessment encompasses the role of PCNPA staff working with schools, school staff and school pupils. It specifically targets the hazards and risk management in relation to COVID-19 with a view to enabling the 'Working with Schools/Education' element(s) of the PCNPA COVID-19 recovery plan to progress.
- It sits beside the risk assessments that deal with the specific activities and locations delivered by PCNPA staff. The COVID-19 recovery plan highlights the current impact of the pandemic on the Authority's operations and identifies the actions required within the different phases. Phase One refers to the period immediately following a lifting of initial lockdown, Phase Two is the period which sees fewer restrictions but with the requirement to social distance still in place and Phase Three is the potential situation in 12 months' time.
-  The Recovery Plan identifies the responsible members of staff for each action including the Ranger Team, Discovery Team, Centre Based Teams, Education Officers and Communications Team.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	19 th August 2020	26 th August 2020
Draft Report:	29 th September 2020	12 th October 2020
Final Report:	12 th October 2020	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Pembrokeshire Coast National Park Authority		
Review:	Departmental Review – Education-Block 1		
Type of Review:	Assurance	Audit Lead:	Auditor

Outline scope (per Annual Plan):	The review will consider the management arrangements of the Education Department including business planning, timetabling and resourcing of education sessions, risk assessments, safeguarding and budget management.		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Financial constraint: The process operates with the agreed financial budget for the year.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	N/A		
Exclusions from scope:	N/A		

Planned Start Date:	08/09/2020	Exit Meeting Date:	09/09/2020	Exit Meeting to be held with:	Discovery Team Leader
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	Y – no face to face provision
Are there any particular matters/periods of time you would like the review to consider?	N



Internal Audit

FINAL

Pembrokeshire Coast National Park Authority

Assurance Review of Governance – Strategic Planning

2020/21

October 2020

Executive Summary

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Risk 1 - Short Term Risk of reduction of funding from WG, other public sector funders, or grant schemes;

Risk 3 - Risk of failing to comply with new legislation - Future Generations Act Planning Act Environment Act etc;

Risk 45 Impact of Covid-19; and

Risk 46 -Financial risk due to loss of income as a result of Covid-19.

SCOPE

The review considered the arrangements by which the Authority ensures that the corporate plans for the organisation remain achievable in times of economic uncertainty. The scope of the review did not include consideration of the strategic control arrangements or the appropriateness of decisions taken by the Authority.

KEY STRATEGIC FINDINGS

- The Authority has an effective Corporate and Resources plan that clearly sets out Authority’s vision and objectives and how these are to be delivered.
- An action plan needs to be developed to prioritise work areas in order of importance and potential costs to clearly select those that can be carried forward to next year especially if a second wave of the Covid-19 pandemic emerges.

GOOD PRACTICE IDENTIFIED

- In April 2019, the Welsh Government’s Environment Minister declared a climate emergency in Wales. The Welsh Government has set a target for the Welsh public sector to be carbon neutral by 2030, with key roles identified for National Park Authorities. The Authority has documented a Responding to the Climate Change Emergency (2020 – 2030) strategy which was approved by the Authority in June 2020.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The continual impact of Covid-19 pandemic and the emergence of a potential second wave could further impact on the income self-generated by the Authority which could result in difficult and challenging decisions to be made to not fulfil work areas within the short term activities of the Corporate and Resources Plan. It would be prudent to set up an action plan to prioritise work areas in order of importance and potential costs to clearly select those that can be carried forward to next year in order that the Corporate and Resources Plan 2020/21 can be delivered within budget albeit in a reduced capacity.	An action plan be developed to prioritise short term Work Areas to be delivered and those that can be carried forward to next year if income streams are continually affected by Covid-19 pandemic.	3	<i>As we enter the second half of the year and there are still restrictions in place on how we work will undertake a review of progress taking account of issues that need to be undertaken, e.g. to ensure Corporate Compliance and also areas than can or can't be achieved. This can be used to revise our planning for the remainder of the year.</i>	December 2020	Chief Executive and Performance and Compliance Officer in consultation with Leadership Team

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The Milestones within the 'Work Areas' of the Corporate and Resources Plan do not set out any timescales in order that the delivery of the Work Areas and the plan can be monitored.	Consideration be given to including timescales within the Milestones within the 'Work Areas' in future Corporate and Resources Plans in order that the delivery of the work areas and the plan can be monitored.	<i>We will look to include timescales where appropriate to the Milestones sections for Work Areas when developing Corporate Plan 2021/22.</i>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	1	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	1

Other Findings

- The Authority approved the Corporate and Resources Plan 2020/21 in June 2020. The Plan had been scheduled to go to the National Park meeting on the 1st April 2020 for approval, however, this meeting was postponed due to COVID-19 related measures.
- Historically the Authority had documented plans in relation to legislative requirements of the Local Government (Wales) Measure 2009 (Improvement Plan) and The Well-being of Future Generations (Wales) Act 2015. The Authority has agreed to work to a common format of an annual Corporate and Resources Plan with the two other National Park Authorities in Wales to meet the requirements of both the Local Government (Wales) Measure 2009 and The Well-being of Future Generations (Wales) Act 2015.
- The Environment Act 1995 requires the National Park Authority to prepare a Management Plan for the National Park. The Authority approved the Management Plan 2020-2024 in December 2019. A Consultation process in relation to the Plan commenced with Stakeholders in June 2019.
- The Authority commences the Corporate and Resources Plan and budget preparation cycle in October each year in order to approve a balanced budget by the following February in preparation for the new financial year.

Other Findings



The Corporate and Resources Plan is based around two sections "Short and Mid Term Phased Approach" and "Working Towards Long Term Objectives". The Plan, which was written by the Performance and Compliance Officer was developed with input from Managers following conversations with relevant directors.



The first section "Short and Mid Term Phased Approach" sets out the following Priority Work Areas:

- Responding effectively to COVID-19 related regulations and guidance;
- Ensuring staff well-being and safety;
- Implementing effective working practices;
- Providing a helping hand - supporting other Public Bodies and our communities;
- Recovery Planning;
- Delivering our statutory planning responsibilities;
- Ensuring effective governance and accountability mechanisms are in place;
- Fulfilling our financial obligations; and
- Activities that support the long term objectives of the Authority and monitoring impacts on our services and projects.



The second section is linked to the National Park Management plan Impacts of "Responding to Climate Change Emergency", "Responding to Biodiversity Loss" and "Landscapes for Everyone" and sets out the Authority's Well Being Objectives:

- Prosperity: To encourage and support the development of sustainable employment and businesses, particularly in tourism & recreation;
- Resilience: To improve the health of the National Park's ecosystems;
- Health and Well-being: To enable and encourage more people to improve their well-being by making a greater use of the National Park regardless of their circumstances;
- Equality: To continue to ensure equality is embedded within the work and culture of the National Park Authority;
- Community: To work alongside communities to help them make the most of the National Park;
- Culture: To protect and promote the local culture of language, arts and heritage of the area; and
- Global: To ensure our work makes a positive contribution to global well-being.

Each of the objectives has been appropriately colour coded to cross-reference with the relevant work streams to support the objectives.

Other Findings



The Corporate and Resources Plan 2020/21 sets out a section on Funding. The plan forecasts expenditure of £6,740k with equivalent income to fund the plan comprising of;

- Welsh Government Grant £2,954k;
- Local Authority Levy £985k;
- Authority Generated Income £1,776k;
- Transfer from Reserves £1,010k; and
- Bank Interest £15k.



The Authority approved the Annual Report on Meeting Well-being Objectives (Improvement Plan Part 2) – 2018/19 in September 2019 as required by the Welsh Government.



Each risk in the Risk Register has a type of risk which is Strategic, Operational. Financial or Reputational. Whilst there are several strategic risks, the following appear to be the key risks in relation to the Corporate and Resources Plan:

- Risk 1 - Short Term Risk of significant reduction of funding from Welsh Government, other public sector funders, or grant schemes;
- Risk 3 - Risk of failing to comply with new legislation - Future Generations Act Planning Act Environment Act etc;
- Risk 45 - Impact of Covid-19; and
- Risk 46 - Financial risk due to loss of income as a result of Covid-19

As the Plan was delayed in being completed, the Plan has considered the financial and risks associated with COVID 19, in particular around Health and Safety for its staff, service users and the public.



Under section 1 “Short and Mid Term Phased Approach” the Authority sets out the approach in order to deliver the objective of “Responsive, Effective and Ensuring Safety”. Nine ‘Work Areas’ have been identified to achieve this. For each ‘Work Area’ these are presented in a standard table format which includes a statement “What we will do”, “A list of phased actions (activities) and milestones to achieve each action” (except Work Area 9) and outcomes.

Other Findings



Under section 2 - "Working Towards Long Term Objectives" there are a series of work streams that direct the activities that are to be carried out to deliver the Wellbeing objective. Actions under work streams were originally planned for 2020/21 in many areas and "remain relevant to the long term delivery of the Authority's broader Wellbeing Objectives and impacts within the National Park Management Plan". Each Wellbeing objective is colour coded as set out in the introductory part of the Plan. A summary table sets out each objective and a number of "Work streams supporting delivery of this objective". Each work stream is presented in a standard table format similar to the 'Works Areas' under section1 which includes;

- A statement "What we will do";
- A list of phased actions (activities) and milestones to achieve each action; and
- Measures - Assessing impact on our services and informing recovery, outcomes and "Delivering National Park Management Plan Impact Campaigns".

Where applicable the work stream is linked to the National Park Management Plan impacts of Responding to Climate Change, Responding to Biodiversity Loss and Landscapes for Everyone under a title of "Delivering National Park Management Plan Impact Campaigns".



There are two appendices that support the Plan, Appendix 1 - "Summary Draft Estimate – Gross Expenditure 2020/21 on 7 Well-being Goals" and Appendix 2 - "Work Streams against Five Ways of Working and Welsh Well-being Goals". Appendix 1 presents the forecast percentage of the budgeted expenditure of £6,740k under each of the wellbeing objectives and the forecast spend against each service area under each objective. Appendix 2 sets out each work stream and columns for the five Ways of Working and Welsh Well-being Goals. Under each is either a bold tick which "indicates a strong contribution to this well-being goal" or a normal tick if "indicates indirect or limited contribution to this well-being goal".





Delivery Risk:


Failure to deliver the service in an effective manner which meets the requirements of the organisation.


Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
FC	Financial Constraint The process operates within the agreed financial budget for the year.	In place	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

- 

Monitoring of the Plan is undertaken via a Performance Report which follows the structure of the Corporate and Resources Plan. Each work stream is RAG rated (red, amber and green) to highlight the current status of the work stream. The Performance Reports are presented to the Operational Review Committee and to the Audit and Corporate Services Review Committee. This was verified to the agendas and papers.
- 

The Performance and Compliance Officer monitors the progress of the work areas and work streams within the Corporate and Resources Plan.
- 

The revised budget as at 31st July 2020 reported a deficit of £551,897 (net budget less overall funding position) and an actual deficit of £66,309, a variance of £485,588. The budget to the end of the year reports an overall deficit of £233, 093.
- 

In April 2019, the Welsh Government’s Environment Minister declared a climate emergency in Wales. The Welsh Government has set a target for the Welsh public sector to be carbon neutral by 2030, with key roles identified for National Park Authorities. The Authority has documented a Responding to the Climate Change Emergency (2020 – 2030) strategy which was approved by the Authority in June 2020.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	19 th August 2020	19 th August 2020
Draft Report:	23 rd September 2020	12 th October 2020
Final Report:	12 th October 2020	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Pembrokeshire Coast National Park Authority		
Review:	Governance – Strategic Planning		
Type of Review:	Assurance	Audit Lead:	Jonathan Maddock

Outline scope (per Annual Plan):	The review considers the arrangements by which the Authority ensures that the corporate plans for the organisation remain achievable in times of economic uncertainty. The scope of the review does not include consideration of the strategic control arrangements or the appropriateness of decisions taken by the Authority.		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Financial constraint: The process operates with the agreed financial budget for the year.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	As above.		
Exclusions from scope:	The scope of the review does not include consideration of the strategic control arrangements or the appropriateness of decisions taken by the Authority.		

Planned Start Date:	10/09/2020	Exit Meeting Date:	21/09/2020	Exit Meeting to be held with:	Chief Executive Officer
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N



Internal Audit

FINAL

Pembrokeshire Coast National Park Authority

Assurance Review of Key Financial Controls (General Ledger and Budgetary Control)

2020/21

October 2020

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Risk 1 - Short Term Risk of reduction of funding from WG, other public sector funders, or grant schemes;

Risk 46 -Financial risk due to loss of income as a result of Covid-19.

SCOPE

Budgetary Control - The review considered the budget preparation process, the uploading of the budget to the financial system, the monitoring arrangements, changes to budgets (virements) and reporting to the Board. The scope of the review did not include consideration of the assumptions used in preparing the budgets; depreciation policies; apportionment of central costs; or financial information included in tenders prepared by the organisation.

General Ledger – The review also considered the arrangements in place to ensure the integrity of the general ledger including the maintenance of account codes, journals, control account reconciliations, review of suspense accounts and month end procedures aligned to the preparation of management accounts. The audit considered user access to ensure appropriate segregation of duties.

KEY STRATEGIC FINDINGS

- A review of the finance reports and a discussion with the Finance Manager confirmed that there are clearly defined financial reporting and budget monitoring arrangements in place.
- Sample testing did not identify any concerns around the processes in place which ensure the integrity of the general ledger.

GOOD PRACTICE IDENTIFIED

- The Finance Team comprises of the Finance Manager, and three Finance Assistants. The Finance Manager stated that key financial processes are shared amongst the three Finance Assistants on a cyclical basis to ensure resilience in the event of a member of staff being absent. This is deemed good practice.
- The Finance Team complete a Period End Checklist and provide evidence of control account reconciliations and journals to the Finance Manager for sign off.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	2	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	A review of the internal Financial Control Procedures identified that some procedures were out of date including the Budgetary Control Procedure which dated March 2016. Whilst the content is correct, there are various references within the documents which need to be reviewed and updated.	Out of date Financial Control procedures be reviewed and updated.	3	All current procedures will be reviewed and amended where necessary.	31/12/20	Finance Manager
2	Directed	The General Suspense account currently holds balances which relate to the financial year 2019/20. Whilst the balances are not material it is recommended that these are journalled and coded correctly within the general ledger prior to the next year end.	The General Ledger Suspense account be reviewed and old balances cleared.	3	Accept. There was of a duplicated credit card payment which was refunded in August 2020.	31/08/20	Finance Manager

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.


Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	1, & 2	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-


Other Findings





The Authority commences the Corporate and Resources Plan and budget preparation cycle in October each year in order to approve a balanced budget by the following February in preparation for the new financial year. The initial phase of the process begins with informal meetings between the Finance Manager and budget holders to determine the resource requirements to deliver the Plan and the funding available as well as any additional grant funding available. The information is then collated and documented into a draft version of the budget which is presented to the Board around the end of November or beginning of December every year. A finance workshop is held with the Board members with a presentation of the headline expenses and revenue. Welsh Government release funding budget figures around January time and as a result, the Authority budget might have a further variation around January or February to include more accurate funding figures from Welsh Government. The final budget is approved by the Board in February ahead of the Welsh Government Levy deadline. By 15th February annually, the Authority is required to issue a levy on its constituent local authority for the remaining 25% of approved expenditure in the proportions laid down in the National Park Authorities (Levies) (Wales) Regulations 1995.


Other Findings

- 

Following approval of the Authority's budget, the figures are entered onto the financial system by the Finance Manager. The process for uploading the budget to the finance system Exchequer was discussed with the Finance Manager. It was noted that there are several reconciliation checks undertaken by the Finance Manager to ensure that the information is uploaded correctly. The budget is replicated on an excel spreadsheet which has an interface capability with the finance system Exchequer. The data from the budget is then transferred directly into the finance system via excel. Once uploaded, the Finance Manager undertakes a reconciliation check of the cost centres to ensure that the figures agree back to the approved budget.
- 





A review of the finance reports and a discussion with the Finance Manager confirmed that there are clearly defined financial reporting and budget monitoring arrangements in place. Budget reports are issued to all budget holders on a monthly basis with a summary report (key headline summary) presented to the Senior Management Team on a monthly basis. The Board are presented with the Budgetary Performance Report each quarter. The Finance Manager confirmed that the Budget Performance Report for Q1 was not presented to the Board as the accounts were still being reviewed by the external auditors. However the Board was provided with a verbal position on the budget against actual performance. The information is provided to budget holders and SMT via email. The Finance Manager provided evidence that the July and August budget information and reports were provided to budget holders and presented to SMT in a timely manner.
- 

The organisation has robust arrangements in place to document and duly authorise any budget re-forecasts (virements). If there are any budget variances that need to be built within the budget, these should be communicated by the relevant budget holder to the Finance Manager. It was noted that there is a Budget Amendment Record form which is completed and forwarded to the Finance Manager via email. Significant virements (above £20,000) need to be authorised by the Finance Committee or by the Board before they can be actioned. The Finance Manager presents the requested virements to the Finance Committee meetings or Board (whichever is meeting first) to seek the relevant authorisation.
- 

Sample testing for a sample of 10 virements made since April 2020 did not identify any significant issues. All virements were supported by the relevant email audit trail and each virements over £20,000 had been approved by the Finance Committee. The Finance Manager also provided a copy of the excel spreadsheet utilised for amending the budget.
- 

The Finance Manager confirmed that only members within the Finance Team have the authority to create or amend general ledger information such as cost or revenue codes or cost centres. There is a documented step by step guide document setting out the process to be followed to create a general ledger cost code or cost centre. It was noted that usually, the creation or amendment of general ledger codes or cost centres is undertaken by the Finance Manager. If cost codes or cost centres are created without notification to the Finance Manager, this would be automatically identified at month end as part of the management accounts preparation. This is due to the fact that the Finance Manager retains ownership of the management account template and any new cost centres or cost codes would have to be included for the management accounts to reconcile to the general ledger.

Other Findings

-  There is a clearly defined month end process which is followed by the Finance Team. The process closes the general ledger to prevent any further postings and ensures that data is correct for management account reporting purposes. The Finance Team compile an electronic month end checklist and undertake various reconciliations and journals all which are provided to the Finance Manager for sign off. Ordinarily the Finance Team works to reconcile and amend the general ledger within the first 12 days of the following period. Due to Covid-19 lockdown restrictions, the target has been relaxed to ensuring that all journal postings and reconciliations are undertaken by the first 20 days of the following period.
-  Control account reconciliations for the sales, income, VAT, payroll and cash daybook ledgers are undertaken by the Finance Assistants and reviewed by the Finance Manager on a monthly basis. The Finance Manager does not sign each individual reconciliation but signs and dates the Period End Checklist as evidence that the reconciliations have been reviewed. A review of the reconciliations and Period End Checklist for July and August 2020 confirmed that all had been undertaken in a timely manner and had been reviewed and signed off by the Finance Manager.
-  General ledger journals can be undertaken by any member of the Finance Team but must be logged and communicated to the Finance Manager as part of the Period End Checklist. The journals are saved onto excel spreadsheets along with backing documentation to support the need for the journal. The Finance Manager approves all invoices and signs the Period End Checklist to confirm that the journals have been reviewed. Each journal spreadsheet is annotated with a journal reference number which is provided by the Exchequer Finance System once journals are posted.
-  The General Suspense Account is reconciled by the Finance Assistants on a monthly basis. A review of the account as at September 2020 identified that the balance of £476.42 included four transactions amounting to £70.50 which related to the financial year 2019/20 and a balance of £405.92 relating to May 2020. Prior year balances would usually be cleared as part of the year-end accounts process. (Recommendation 1 refers).



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
FC	Financial Constraint The process operates within the agreed financial budget for the year.	In place	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

- Monitoring of the organisation’s Corporate Plan is undertaken via a Performance Report which follows the structure of the Corporate and Resources Plan. Each work stream is RAG rated (red, amber and green) to highlight the current status of the work stream. The Performance Reports are presented to the Operational Review Committee and to the Audit and Corporate Services Review Committee. This was verified to the agendas and papers.
- The revised budget as at 31st July 2020 reported a forecast deficit of £551,897 (net budget less overall funding position) and an actual deficit of £66,309, a variance of £485,588. The budget to the end of the year reports an overall deficit of £233, 093. Discussion with the Finance Manager noted that the current deficit is a result of the limited activity by the Authority to generate income as most of its parks and car parks have been shut during the Covid-19 lockdown.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	19 th August 2020	19 th August 2020
Draft Report:	9 th October 2020	12 th October 2020
Final Report:	12 th October 2020	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Pembrokeshire Coast National Park Authority		
Review:	Key Financial Controls (General Ledger and Budgetary Control)		
Type of Review:	Assurance	Audit Lead:	Principal Auditor

Outline scope (per Annual Plan):	<p>Budgetary Control - The review considered the budget preparation process, the uploading of the budget to the financial system, the monitoring arrangements, changes to budgets (virements) and reporting to the board. The scope of the review did not include consideration of the assumptions used in preparing the budgets; depreciation policies; apportionment of central costs; or financial information included in tenders prepared by the organisation.</p> <p>General Ledger – The review considered the arrangements in place to ensure the integrity of the general ledger including the maintenance of account codes, journals, control account reconciliations, review of suspense accounts and month end procedures aligned to the preparation of management accounts. The audit also considered user access to ensure appropriate segregation of duties.</p>		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Financial constraint: The process operates with the agreed financial budget for the year.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	None		
Exclusions from scope:	As per the scope above.		

Planned Start Date:	17/09/2020	Exit Meeting Date:	17/09/2020	Exit Meeting to be held with:	Finance Manager
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N