

## Audit failures and the low priority given to access in the Loch Lomond and Trossachs National Park

### Description

Next Monday the Loch Lomond and Trossachs National Park Authority will be asked to approve its third Annual Update Report to Scottish Ministers on the camping byelaws and a revised Outdoor Recreation Plan for public consultation ([see here for meeting papers](#)). I will take a critical look at the the content of these Board Papers but in this post will take a look at the priority the LLTNPA is giving to access and Outdoor Recreation.

### Access, the much delayed Outdoor recreation plan and the camping byelaws

One of the four statutory aims of our National Park Authorities is *to promote understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public*. While the driving force behind the creation of the Cairngorms National Park was conservation, Loch Lomond and the Trossachs was designated as a National Park because of its importance as a recreational resource, particularly to people living in the Clyde conurbation.

It tells you something about how the LLTNPA has been performing therefore that its last Outdoor Recreation Plan ran from 2012-17. The new plan will run, at the earliest, from 2020. The three years between the two plans has been occupied by the LLTNPA's attempted implementation of the camping byelaws. That is not a coincidence. As Parkswatch has long argued, implementation of the the camping byelaws have consumed excessive amounts of resources (for very little gain) at the expense of almost everything else. While the LLTNPA has been pre-occupied with policing campers another 735 names taken this year and 8 referrals to the Procurator Fiscal work on promoting the public's ability to enjoy the countryside has suffered.

### The prioritisation of access by the Audit Committee

You don't need to take my word for wider recreation work having suffered. The Report which the Park's Audit Committee considered earlier this week on outstanding actions ([see here](#)) demonstrates how work by the Access and Recreation Team is well behind schedule:

Agenda Item 6  
Loch Lomond & The Trossachs National Park Authority  
Internal Audit Recommendations

No	Year	Audit	Recommendations	Risk	National Park Authority
1	2018/19	Access	<p><u>Procedures over Access complaint resolution</u></p> <p>Staff in the Access and Recreation team should be reminded of the procedures for dealing with complaints and enquiries including:</p> <ul style="list-style-type: none"> <li>- documentation to be included in the case file;</li> <li>- the requirement to advise the complainant of the outcome of the review; and</li> <li>- the requirement to update the complaints spreadsheet when a complaint is resolved</li> </ul>	Low	The team will be reminded of the importance of filing related correspondence and procedures that are in place
2	2018/19	Access	<p><u>Access Information on Internet</u></p> <p>The Access and Recreation team should continue to progress restoring inclusion of the key access information on the Internet site.</p>	Low	The Access, Recreation team is working with the Communications team to provide a page giving all the key information on Access, how to contact the team, and download exemption applications. There are also plans in place to improve the option where software warnings are to be reported and mapped.

This is not the fault of the Access and Recreation Team. They are clearly under-resourced. While the LLTNPA has been pouring resources into the policing and management of the camping byelaws it has been neglecting the basics. Among other things, this mis-application of resources by the Board and senior management helps explain the failure by the Park to develop basic infrastructure including paths ([see here for example on the core paths network](#))

Agenda Item 6						Appendix 1 Outstanding	
No	Year	Audit	Recommendations	Risk	National Park Authority Response	Responsibility/ Timescale	Current Status December 2019
3	2018/19	Access	<p><u>Remit of Local Access Forum</u> The National Park should consider enhancing documentation around the roles and remit of the Local Access Forum to include, for example:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Job specifications for Forum members; and</li> <li><input type="checkbox"/> A Remit / Terms of Reference document to assist with the running of the Forum (this remit could cover areas such as Equal Opportunities, Structure, Membership (including how potential members are nominated and the length of time for which members are elected) and Administration and Finance).</li> </ul>	Low	The current Operating Principles and 'job spec' will be reviewed to provide a Terms of Reference document. Although it currently advises of what is expected from forum members we agree it could be expanded more to include/address the suggestions raised. This finding will be discussed at the next Local Access Forum (February 2019)	Access, Recreation and Health Manager  April-2019 October-2019 Nov-Dec 2019	Behind Schedule  Delayed due to capacity issues associated with Core Paths Plan and Outdoor Recreation Plan.
4	2018/19	Access	<p><u>KPIs should be developed for the Access and Recreation Team</u> Consideration should be given to KPIs which could be developed and reported on by the Access and Recreation team. Whilst success cannot only be measure by the speed of resolution KPIs could be developed over, for example, the number of Access complaints and queries received or the percentage of complaints resolved within a given timescale (e.g. a KPI could be for 80% of complaints to be resolved within 8 weeks).</p>	Low	It is accepted that the appropriateness of KPIs could be helpfully considered, however the recommendation correctly raises the difficulties around measurements of success which require further consideration.	Access, Recreation and Health Manager  April-2019 October-2019 March 2020	Behind Schedule  Further discussions between Access Manager, Finance Manager and Executive to be held to consider meaningful measures (if appropriate). Initial discussions have commenced and Access Manager has contacted other access authorities for examples. As per previous reports, the nature of managing access issues and complaints remains difficult to quantify.

Note how the Audit Committee has assessed this failure to deliver on access and recreation as **LOW risk**. Instead of being seen central to what the LLTNPA does and a crucial indicator of its success, access and outdoor recreation are being treated as a side issue, something that no longer matters. That should be prompting our politicians to demand a fundamental review of how this National Park is operating.

## What wider audit work shows about the priorities of this National Park

Reading the papers to the Audit Committee, I was struck by the wider mismatch between what staff are being asked to do and the statutory purposes of the National Park.

I didn't know the LLTNPA had bomb threat procedures - it turns out they were developed earlier this year and then subject to a review by West Dunbartonshire Council who conduct internal audits for the National Park:

2.	<p><b><u>Bomb Threat Procedures</u></b>          Procedures for Bomb Threats were developed in February 2019, however there are two occasions within the document which refer to the Incident Director who is named, however the named individual has left the Park Authority.</p>	<p>The procedures relating to Bomb Threats should be updated to refer only to the Incident Director as a role / post with no name being recorded per any future changes to personnel. In addition, a secondary role / post should be appointed to act in the absence of the Incident Director. This should also be documented within the procedures.</p>	Low
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What, one might ask, is the risk of any of LLTNPA building being subject to bomb threats and why is a separate procedure required? Why couldn't general evacuation procedures (for fire etc) be adapted? What does it say about priorities and wise use of resources that while the LLTNPA was being looking at bomb procedures on its own property, people living around Loch Katrine were very lucky not to lose their lives as a result of the serious landslides there? The point is that climate change and environmental degradation pose a far far greater risk to people than bomb threats yet there is nothing about the Park's failures to act and address those issues in the papers to the Audit Committee.

This lack of focus on what should be the core business of the LLTNPA is also illustrated in the paper from Grant Thornton, a US based firm and the Park's external Auditors, who are appointed by Audit Scotland:

# Audit deliverables

As set out in the Code of Audit Practice, as appointed auditors we have a number of wider reporting responsibilities. Below we summarise the key areas of work during our 2019/20 audit, including expected reporting under Audit guidance (2018/19 Guidance on Planning the Audit)

Requirement	How we will report our findings
<b>Annual accounts</b> Perform an audit of the annual accounts and express and specify an audit opinion on them.	<ul style="list-style-type: none"> <li>External audit plan</li> <li>External auditor's opinion on the financial statements</li> <li>Annual external audit report findings</li> </ul>
<b>Wider scope audit dimensions</b> Conclude and report on our assessment of the wider scope audit dimensions	<ul style="list-style-type: none"> <li>Annual external audit report (audit findings on sustainability and governance statements)</li> </ul>
<b>Intelligence sharing</b> Share intelligence with health and social care national agencies	<ul style="list-style-type: none"> <li>Intelligence returns to Audit Scotland to support shared intelligence gathering</li> </ul>
<b>Emerging issues</b> Communication of emerging issues to Audit Scotland and highlight any issues for potential statutory reports	<ul style="list-style-type: none"> <li>Communicating throughout our audit</li> </ul>
<b>Correspondence queries</b> Carry out preliminary enquiries into any correspondence relevant to the Board that is referred to Audit Scotland.	<ul style="list-style-type: none"> <li>Providing responses to any correspondence to show understanding and the results of any enquiries</li> </ul>
<b>Money laundering and fraud</b> Provide information on cases of money laundering or fraud	<ul style="list-style-type: none"> <li>Reporting cases to the National Crime Agency and identified frauds</li> </ul>
<b>Technical guidance</b> Contribute to Technical Guidance Notes	<ul style="list-style-type: none"> <li>Providing responses to Audit Scotland and Auditors.</li> </ul>

Note the third requirement for information sharing. Why on earth would Grant Thornton need to share knowledge about the LLTNPA Board to share intelligence gathering across **health and social care** agencies? The answer, I believe, is that you open the Grant Thornton Audit Paper up comes the title: *NHS Dumfries and Galloway External Audit Plan for the financial year ending 31 March 2019* *Audit and Risk Committee XX November 2019 [DRAFT]*

This is a firm that claims to be innovative and to shake up the status quo ([see here](#)). The truth appears to be they are a firm that cuts and pastes documents and applies them to different Public Authorities without any thought about whether this is appropriate or not. The external Audit of our National Parks is not fit for purpose and the Scottish Government should not be tolerating this or allowing public money to be paid to such firms.

Still, its re-assuring that Grant Thornton have highlighted money laundering and fraud as a fifth working area for the year. Back in January the former Chief Executive of Grant Thornton, when questioned by the UK Parliament's Business, Energy and Industrial Strategy Committee on the collapse of Patisserie Valerie said it was NOT their role to uncover fraud ([see here](#)). Perhaps they have done a U-turn but given this record I find it hard to have any faith in the external audit process in the Loch

Lomond and Trossachs National Park.

Unfortunately, it appears the LLTNPA's senior management would prefer this audit farce to continue rather than having to start addressing the issues relating to access and conservation which are the ones that should really matter to a National Park.

### **Category**

1. Loch Lomond and Trossachs

### **Tags**

1. access rights
2. Camping bye laws
3. Governance
4. LLTNPA

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### **Author**

nickkempe

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