



Pembrokeshire Coast National Park Authority

Internal Audit Progress Report

Committee Meeting Date: 15 May 2024

INTRODUCTION

This report provides an update of progress towards delivery of the 2023/24 Internal Audit Annual Plan, as well as a summary of the work undertaken to date.

SUMMARY OF PROGRESS

We have finalised the following reports since the last committee meeting:

- Income Generation (03.23/24);
- Value for Money (04.23/24);
- Key Financial Controls (05.23/24); and
- Follow Up (07.23/24).

Overall, the status of the internal audit programme is as follows:

Assignment <i>Reports considered today are shown in italics</i>	Status	Opinion	Recommendations:		
			High	Medium	Low
Risk Maturity (01.23/24)	FINAL	Advisory	1	2	2
Health & Safety (02.23/24)	FINAL	Reasonable	0	3	2
<i>Income Generation (03.23/24)</i>	<i>FINAL</i>	<i>Reasonable</i>	0	2	0
<i>Value for Money (04.23/24)</i>	<i>FINAL</i>	<i>Advisory</i>	0	1	1
<i>Key Financial Controls (05.23/24)</i>	<i>FINAL</i>	<i>Substantial</i>	0	1	1
Countryside Management – Coast Path (06.23/24)	DRAFT				
<i>Follow Up (07.23/24)</i>	<i>FINAL</i>	<i>Reasonable</i>	0	1	1
Information & Cyber Security & Data Protection (08.23/24)	Quality				
TOTAL:			1	10	7

Note: Opinions and recommendations will be included when reports are finalised.

LIAISON WITH MANAGEMENT & EXTERNAL AUDIT

There has been ongoing communication between Internal Audit and Senior Management within the Authority in relation to the completion of the audit plan as well as getting a greater understanding of the Authority and how it operates.

INTERNAL AUDIT PLAN CHANGE CONTROL

The following changes have been made to the Internal Audit Annual Plan since it was agreed:

Change	Date	Agreed By
November 2023		
Facilitating a Risk Maturity Workshop was delivered by Astari in September 2023 in addition to the audit plan.	September 2023	Chief Executive
The Income Generation audit has been postponed from October 2023 to January 2024 as key actions were due to be undertaken in November 2023 and it was agreed that it would be more efficient to capture these within the audit. The change will have no impact on committee reporting timescales.	October 2023	Chief Executive

The audit of Governance: Value for Money was impacted by the Finance Manager leaving the organisation and so this was agreed to be postponed to January 2024 and the Chief Executive will now be the lead officer.	October 2023	Chief Executive
February 2024		
We have amended the Estates Management audit to become Countryside Management now that we understand the Authority's remit and risks better. We propose that Countryside Management and Estates Management will remain as separate areas going forward.	February 2024	Director (Nature Recovery & Tourism)
May 2024		
No changes to report.		

WORK IN PROGRESS OR YET TO START

Audit	Start Date	Debrief Date	Draft Report Issued	Planned Committee	Comments
Countryside Management – Coast Path	26 Feb 24	7 Mar 24	3 Apr 24	May 2024	One query outstanding to finalise the report.
Information & Cyber Security & Data Protection	25 Mar 24	18 Apr 24		July 2024	Quality Review



ASTARI

Pembrokeshire Coast National Park Authority Income Generation

Internal Audit Report: PCNPA-2023/24-03

Date: 16 April 2024

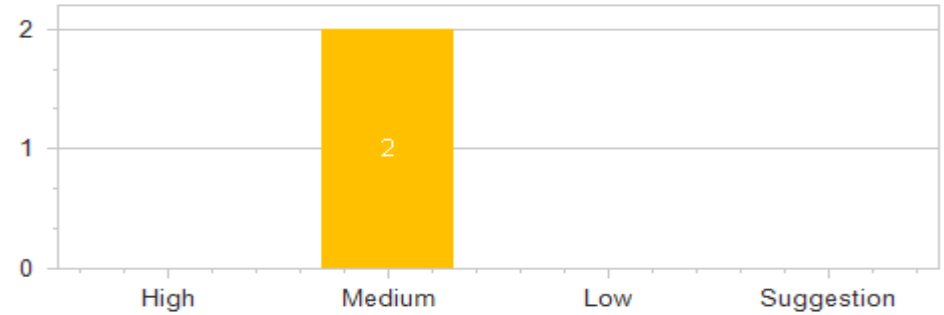


1. EXECUTIVE SUMMARY

Level of Assurance



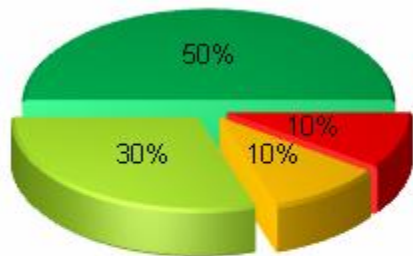
Number & Priority of Recommendations / Suggestions



Conclusion: Taking account of the scope of the review and the issues identified, the Authority can take reasonable assurance that the organisation is appropriately acting upon the recommendation made by Audit Wales in the Income Diversification report of June 2023. However, some control improvements are required to help ensure the continuous and effective mitigation of risks in this area.

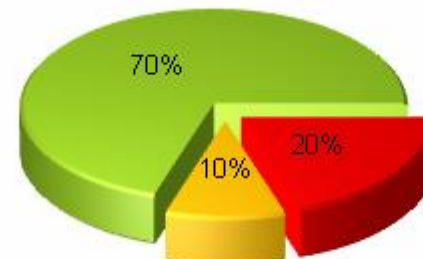
The assurance level provided reflects the recent establishment of some areas of control whose effectiveness we were unable to measure as well as additional key controls, such as the Commercial Strategy, that were yet to be developed but the Authority had formal plans in place to deliver them.

Assessment of Control Design



■ Adequate
 ■ Partially Adequate
 ■ Inadequate
 ■ Missing Control

Assessment of Control Application / Compliance



■ Substantial
 ■ Reasonable
 ■ Some
 ■ Limited

Summary of findings

The above conclusions feeding into the overall assurance level are based on the evidence obtained during the review. The key findings from this review are as follows:

- The Authority's Resources Delivery Plan included a deliverable (number 23) to "commission an external consultant / facilitator to review and identify commercial opportunities across all Authority activities and assets (within scope/ linked to Authority brand); working with officers and Members to explore new opportunities." with a timescale of 2023/24 - 2024/25. Therefore, although not yet in place, there was a defined plan to ensure that the Authority develops a commercial strategy during the forthcoming year.
- We obtained and reviewed the Authority's Income Diversification Checklist, which was drafted in September 2023, and confirmed that the full checklist, as proposed by the WAO in its report to the Authority, had been completed.
- The Authority's self-evaluation noted that what constitutes income diversification is defined within its Resources and Broadening our Funding Delivery Plan ("Resources Delivery Plan"). Review of this Plan, which was approved by the National Park Authority (NPA) in July 2023, noted that it included three areas of focus for "broadening [the Authority's] funding and income": commercial opportunities, partnership and commissioning opportunities and fundraising opportunities.
- The Authority's self-evaluation recorded a response of "not agreed" in relation to agreeing the level of subsidy provided to services and assets and we did not locate any reference to a decision being required about subsidising in the organisation's Resources Delivery Plan.
- The WAO's recommendation R1b recommended that the Authority should: "*set SMART performance measures and appropriate governance systems to ensure adequate monitoring and scrutiny of delivery of the agreed action plan resulting from its self-evaluation. Targets and performance outcomes should be agreed for specific elements, such as Visitors Centres.*" We noted that this recommendation was in two parts and noted the following for each:
 - ♦ The Authority's Delivery Plan included some targets related to income diversification and which year they would be undertaken in; however, they were not fully SMART objectives and lacked specific measures such as specific income targets. We understand that this will feature as part of the future Commercial Strategy.
 - ♦ Additional governance structures had been established to oversee progress via the Retail Group and Income Diversification Group, both of which had defined Terms of References.

We concluded that progress was being made to address the recommendation raised, but further work was required around the setting of SMART targets and recommendation 1 of this report should help support that.

- The Authority's Income Diversification Checklist included that it has the right workforce capacity and skills in place to optimise generation of income from its existing assets and services, based on its current aims; however, it also noted against a later question that additional skills may be required for future aspirations and that further work in this area may be required.
- Through review of the Authority's Delivery Plan we identified a number of areas where collaboration was considered with other organisations and authorities and some of these were related to increasing income as well as other key objectives. Further detail on Income Diversification collaboration will need to be included in the Commercial Strategy.
- An Income Diversification Group was established in December 2023, in line with the WAO report recommendations, that includes both Members and Officers, has the approved role: "to guide and support of the Authority in relation to Income Diversification" and should meet every two months. No further detail is provided regarding the role of the Group or what information it should receive or have oversight of and it was not clear where responsibility lay in relation to oversight of more formal elements of

income diversification, for example monitoring of the Commercial Strategy or oversight of an Income Diversification Action Plan.

- We noted that the organisation was in the early days of responding to the WAO report and establishing appropriate reporting and monitoring structures. We saw evidence of income performance reporting being undertaken to the Senior Leadership Team and Commercial Group in October 2023 and noted that the Authority would oversee performance through the Delivery Plan updates. This could be further enhanced through the role of the Income Diversification Group - see recommendation 2.

2. BACKGROUND AND SCOPE

2.1. Objectives and risks

Client’s objective:	The organisation is appropriately enhancing its approach to income generation in line with the recommendations made in the Income Diversification report from Audit Wales.
Risk:	A negative impact on reputation should Audit Wales consider that inappropriate action has been taken, as well as a negative impact on the financial sustainability of the organisation should insufficient income be obtained.
Engagement objective:	To provide assurance that the organisation is appropriately acting upon the recommendation made by Audit Wales in the Income Diversification report of June 2023.

2.2. Background to the Engagement

An audit of Income Generation was undertaken as part of the approved internal audit periodic plan for 2023/24. Audit Wales undertook a review of Income Diversification across Wales’ National Park Authorities in 2022/23 and provided Pembrokeshire Coast National Park Authority (PCNPA) their specific report in June 2023, which included a self-evaluation checklist to complete. This was followed up on September 2023 with a summary report with the results of all National Park Authorities in Wales, which provided further information and good practice guidance.

The following areas were agreed to be included within this review:

Areas within scope:	<p>A review of the work undertaken to complete the recommendation made by Audit Wales in its 2023 Income Diversification report, including:</p> <ul style="list-style-type: none"> ▪ Review of the organisation’s self-evaluation to consider its appropriateness, comprehensiveness and, where appropriate, evidence to support the conclusions recorded; and ▪ The organisation’s process in setting SMART performance measures and implementing appropriate governance systems to ensure adequate monitoring and scrutiny of delivery of the agreed action plan resulting from the self-evaluation.
Performance measures considered in assignment planning:	Progress against the elements recommended by Audit Wales.

2.3. Limitations to the scope of the review

- This review was limited to the above areas that were recommended by Audit Wales and we neither reviewed nor are providing assurance over wider income generation activities; it should not therefore be considered as a full audit of income generation.
- Testing was limited by the time available and so was on a sample basis only; we therefore provide no guarantee that all areas of the self-evaluation are equally supported by evidence.
- The review was undertaken at a point in time and therefore we provide no guarantee that the objectives set by the organisation will be achieved.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.


2.4. Key dates & personnel involved:


	13 January 2024
	13 February 2024 4 April 2024
	28 March 2024 9 April 2024

Auditor:	Nigel Ireland, Chief Audit Executive
Client Sponsor:	Tegryn Jones, Chief Executive
Distribution:	N/A

3. ACTION PLAN

Priority:	 = Low	 = Medium	 = High
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Ref.	Summary of Finding	Risk	Recommendation	Priority	Agreed Action	Responsible Person & Date for Implementation
R1	Review of the Authority's Income Diversification Checklist, which used the elements recommended by the WAO, noted that a number of areas were recorded as needing further work or not being completed yet; however, some of these were not formally captured elsewhere and we could not identify actions relating to them with timescales. Examples included agreeing the level of subsidy provided to services and assets; and agreeing what is an acceptable level of risk for individual income diversification.	Key elements of income diversification strategy, including those identified by the WAO, are not addressed within a timely manner are not captured within the Authority's future Commercial Strategy due to a lack of formally capturing and prioritising actions required.	The Authority's Income Diversification Checklist should be used to create an action plan with any elements that are to be undertaken formally documented, including specific actions and target timescales for completion. If an action is not intended to be completed, the rationale for this decision should be clearly recorded and the action plan as a whole should be approved at an appropriate level.		Partially agree – some of the items on the checklist are only applicable when assessing income generating opportunities. Therefore it is not appropriate to include them in an Action Plan, however, they will be implemented, if and when we are developing ideas.	<p>Responsible Person: Chief Executive and Head of Finance & Fundraising</p> <p>Date: 30 September 2024</p>

Ref.	Summary of Finding	Risk	Recommendation	Priority	Agreed Action	Responsible Person & Date for Implementation
R2	An Income Diversification Group was established in December 2023, in line with the WAO report recommendations, that has the approved role: "to guide and support of the Authority in relation to Income Diversification". No further detail is provided regarding the role of the Group or what information it should receive or have oversight of and it was not clear where responsibility lay in relation to oversight of more formal elements of income diversification, for example monitoring of the Commercial Strategy or oversight of an Income Diversification Action Plan.	Delivery of important activities, such as an Income Diversification Action Plan or the Commercial Strategy, may not be undertaken sufficiently robustly or there may be over-reliance on the NPA or Audit and Corporate Services Review Committee to review too many action plans / initiatives, which may become inefficient and reduce the effectiveness of the review processes established.	The organisation should formally define the requirements for oversight of: the Income Diversification Action Plan (see R1); operational monitoring of the Commercial Strategy; day to day performance monitoring; risk level assessments and oversight; and review / approval of new opportunities.		Agree. The recommendation will be included in our Performance Management Framework	<p>Responsible Person: Chief Executive / Performance and Compliance Coordinator</p> <p>Date: 30 September 2024</p>

This engagement was conducted in conformance with Global Internal Audit Standards. The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the strengths and weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

This report is prepared solely for the use of the Board and senior management of Pembrokeshire Coast National Park Authority. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be recited or referred to in whole or in part to other third parties without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.



Pembrokeshire Coast National Park Authority

Value for Money (Advisory)

Internal Audit Report: PCNPA-2023/24-04

Date: 29 April 2024

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Fieldwork Undertaken:	8 to 11 January 2024
Last Evidence received:	11 January 2024
Draft Report Issued:	21 February 2024
Responses Received:	12 April 2024
Final Report Issued:	29 April 2024
Committee Presentation:	15 May 2024

Auditor:	Tom Wilkinson, Risk Assurance Supervisor
Client Sponsor:	Tegryn Jones, Chief Executive
Distribution:	N/A

This review was undertaken in line with Global Internal Audit Standards. The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the strengths and weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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1. EXECUTIVE SUMMARY

1.1. Introduction

As part of the 2023/24 Internal Audit Plan we have undertaken an advisory review of the Authority's approach and strategy towards Value for Money (VfM). The review sought to provide advice and guidance to help the Authority enhance of its approach and strategy to VfM and also considered the work undertaken by other similar organisations, social value and the impact of the Future Generations Act.

We noted that the Authority did not have a formal strategy for VfM; however, it was evident that some activities was already commencing that had considerations around Value for Money. We have taken into consideration the size and structure of the Authority and provided suggestions that we intend to help strengthen the controls in place and enable more effective and efficient VfM processes. The recommendations included are intended to enable a strategy to be developed that can be relied on for years to come.

1.2. Additional feedback

In Appendix A we have also provided further information around VfM.

2. BACKGROUND AND SCOPE

2.1. Objectives and risks

Objective of the area under review:	Value for money (VfM) is sought in all areas of the authority and there are efficient and effective processes in place to monitor, measure and report on the VfM achieved.
Risks:	Poor value for money as a result of overspending, misappropriation of assets, high levels of waste and/or improper planning, could lead to increased pressure on departments, reduced levels of service or the inability of the Authority to deliver services altogether.
Engagement objective:	An advisory review to consider how the Authority measures and monitors value for money (VfM) across its operations and provide advice and guidance to help it develop plans to achieve greater value for money in future.

2.2. Scope of the review

Value for Money (VfM) is derived from every purchase or every sum of money spent. VfM is based not only on the purchase price (economy) but also on the maximum efficiency and effectiveness of the purchase. A fourth 'E', equity, may also be considered, which is the degree to which the results of the intervention are equitably distributed.

The following areas were agreed to be included within this review:

Areas within scope:	<p>Review of the Value for Money Strategy / Statement with guidance and suggestions of areas of good practice to incorporate and potential other opportunities.</p> <p>Comparison of arrangements in place against relevant good practice guidance available, including elements of the Future Generations Act.</p> <p>Financial management, including cost and budgetary control, and how it supports the organisation's VfM aims.</p> <p>Engagement with key stakeholders around VfM.</p> <p>Publication of VfM aims, strategies and performance.</p> <p>Management information and reporting, including of performance.</p> <p>High level review of the Authority's procurement function and how this supports the organisation's drive for VfM.</p>
Performance measures considered in assignment planning:	Supporting information available to evidence VfM performance reported.

2.3. Limitations to the scope of the review

- The review is advisory and therefore no assurance opinion has been provided.
- Any testing was undertaken on a sample basis only.
- The review was not a full review of procurement or financial processes and should not be considered as such; the review only considered how those areas support the organisation's VfM aims.
- We did not perform recalculations and took into consideration the Authority's definition of VfM.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

3. SUMMARY OF FINDINGS

- 3.1. There was no Value for Money (VfM) Strategy in place and it was anticipated that the outcomes of this review were going to be considered when developing a new strategy for the Authority.

Recommendation 1: Clear guidance should be developed in a VfM Strategy, or an appropriate policy, that clearly defines VfM and what the approach is for PCNPA. The items raised throughout this report should be considered when drafting the strategy and defining the outcomes expected.

- 3.2. Whether in a policy a strategy or another key document, the Authority needs to define what VfM means to the organisation. This is seen as a fundamental starting point to any good VfM strategy as it clearly defines the expectations of the organisation. In producing its definition the Authority may find it useful to consider other definitions of VfM and we have included a few relevant ones below:

The National Audit Office defines VfM as:

“Good value for money is the optimal use of resources to achieve the intended outcomes. ‘Optimal’ means ‘the most desirable possible given expressed or implied restrictions or constraints’. Value for money is not about achieving the lowest initial price.”¹

Northern Ireland’s Department of Finance defines VfM as:

“Best value for money is defined as the most advantageous combination of cost, quality and sustainability to meet customer requirements.”²

The London School of Economics and Political Science defines VfM as:

“VFM is often expressed in terms of pursuing economy (careful management of available resources), efficiency (delivering the best level of service for less) and effectiveness (delivering the right service) to achieve desired outcomes and maximise the benefit of those outcomes. Successful demonstration of VFM is not limited to purchasing a service or item at the lowest price or making savings from existing resources. Investing higher levels of resource (in terms of cost, time or effort) may be justified by the results they deliver.”³

Value for money is defined in Treasury guidance⁴ as:

“the optimum combination of whole life cost and quality (or fitness for purpose) to meet the user’s requirement. In other words, getting the best possible outcome from any given level of input”.

¹ <https://www.nao.org.uk/successful-commissioning/general-principles/value-for-money/>

² <https://www.finance-ni.gov.uk/articles/definition-best-value-money#:~:text=Best%20value%20for%20money%20is,to%20meet%20the%20customer's%20requirements>

³ <https://info.lse.ac.uk/staff/divisions/Planning-Division/Resource-Planning/Value-for-Money>

⁴ Improving financial relationships with the third sector: Guidance to funders and purchasers, HM Treasury (May 2006)

- 3.3. As well the above, the Authority also needs to consider HM Treasury's Green Book Supplementary guidance: Value for Money. It defines VfM as a "balanced judgement about finding the best way to use public resources to deliver policy objectives. Comparing the social VfM of alternative options requires use of the Green Book methodology, in particular the five case model, as well as its associated analytical tools."⁵
- 3.4. Inclusion within the strategy should be a mix of quality, cost, resource use, fitness for purpose, timeliness and convenience. Inclusion of all these elements when applying the VfM principles is extremely positive and seen as good practice.
- 3.5. It is commonly considered in information published from Welsh Government that the three 'E' model, that focuses around three elements: economy, efficiency and effectiveness, is a good basis for defining, and monitoring VfM. It is also worth considering a fourth 'E' - equity. Each of these can be defined as:
- ◆ Economy – doing things at the 'best price'
 - ◆ Efficiency – minimising waste and doing things the 'best way'
 - ◆ Effectiveness – doing the 'right things' by maximising the positive outcomes produced
 - ◆ Equity – recognising diversity and spending fairly to ensure that those in greatest need are considered.

Figure 1: A Model for Understanding VfM in Wales ⁶



- 3.6. As a result of developing the VfM strategy and approach for the Authority there would be a need to develop management information and key performance indicators (KPIs). Pembrokeshire Coast National Park Authority should reach out to the other park authorities to see if any benchmark could be established; however, it is acknowledged that these are likely to be quantitative measures only and are not always suitable for all stakeholders.
- 3.7. While there was an indication that the VfM ethos was to be embedded across the Authority in a number of ways, the Authority also needs to ensure staff are trained in the approach PCNPA identifies.
- 3.8. Through our review of the documentation in place we noted that the Sustainable Procurement Policy did not include detailed guidance on how value for money should be achieved through the process. The spirit of VfM was documented within the policy, but more clearly linking procurement and VfM is good practice and helps to ensure VfM is considered during any procurement activity as well as enabling effective monitoring and reporting to demonstrate positive VfM practice.





Recommendation 2: Clear guidance should be included in the Sustainable Procurement Policy on how VfM is to be embedded within the procurement process.



⁵Green Book supplementary guidance: Value for Money, HM Treasury. March 2022

⁶ <https://chcymru.org.uk/cms-assets/documents/Global-Accounts-2022-%E2%80%93-ENG.pdf>

- 3.9. We noted that the Authority intended to link its VfM aims back to the history of the Authority as well as the organisation's stakeholders and this is seen as good practice and enables the reader to put the importance into context. This should be incorporated into any formal
- 3.10. Good practice is to set out that assurance, from a range of different sources, will be sought over the organisation's VfM processes and achievement of its VfM strategy and that monitoring of performance will be undertaken.
- 3.11. Through discussion with staff as part of this review and others undertaken this year, it was evident that staff were aware of VfM and that there was a positive VfM culture within the Authority. Our review noted that there was an emphasis on social value and consideration could be given to the inclusion of the widely recognised Public Services (Social Value) Act 2012 definition. Other public sector or third sector organisations have benefited from engaging with Cwmpas (previously known as the Wales Co-operative Centre) to enhance this area and to enable effective value for money matrix data to be produced and procurements to occur.
- Suggestion 1: PCNPA could consider the inclusion / reference to the Public Services (Social Value) Act 2012 and if Cwmpas could assist the organisation further with their social value aspirations.*
- 3.12. Culture is key when it comes to VfM and embedding the appropriate culture throughout the organisation from the most senior positions through to frontline colleagues is vital to ensure that the organisation is always pulling in the same direction in terms of VfM. Defining the ways VfM can be achieved and how collaborative working can support VfM are seen as good practice and embrace open and transparent working relationships with several parties.
- 3.13. Roles and responsibilities in relation to VfM had not really been defined apart from a few positions within the Authority. Providing greater definition of the roles and responsibilities would ensure everyone was clear on the position that VfM has within the business.
- Suggestion 2: Consideration be given to better defining the roles and responsibilities within the VfM Strategy.*
- 3.14. We noted that there had not been any prior Board reports in relation to VfM; however, through discussion and review of reports from the Authority's website, it was evident that several reports had included elements of VfM. The organisation may wish to consider aligning Board reports to the new Strategy / approach, once in place, and that regular updates be provided to the board, no less than annually.
- 3.15. A suite of VfM KPIs or management information would need to be developed, once the Strategy has been approved. It was discussed and identified by the organisation that not just financial / monetary KPIs were needed, but also the importance of wider ones that look at social impact and environmental impact.
- 3.16. Through our observations of Audit and Corporate Services Review Committee meetings it was evident that the members of the Board and the executive team had a clear awareness and understanding of VfM.
- 3.17. Further good practice to be considered in the future is to produce an annual report on Value for Money or include it as part of the annual accounts, which again will be easier to achieve once a clear strategy has been defined.
- 3.18. Throughout this review and the other work we have undertaken with PCNPA it was evident that PCNPA was working positively towards improving VfM. The evidence reviewed as part our work clearly demonstrated a culture at PCNPA that stakeholders and the environment were at the heart of decisions being made and therefore we had no concerns regarding the work undertaken by the organisation. The main changes required to ensure VfM is achieved consistently is a clearly defined approach and methods of embedding it into the culture, for which we have raised recommendations and suggestions.

4. ACTION PLAN

Priority:	 = Low	 = Medium	 = High	 = Suggestion
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Ref.	Summary of Finding	Risk	Recommendation	Priority	Agreed Action	Responsible Person & Date for Implementation
R1	There was no Value for Money (VfM) Strategy in place. It was anticipated that the outcomes of this review were going to be considered when developing a new strategy for the Authority.	Failure to provide clear guidance increases the risk of objectives being missed, resources used inappropriately, and poor decisions being made.	Clear guidance should be developed in a VfM Strategy, or an appropriate policy, that clearly defines VfM and what the approach is for PCNPA. The items raised throughout this report should be considered when drafting the strategy and defining the outcomes expected.		A Value for Money Strategy to be included in a new Procurement Policy.	Responsible Person: Head of Decarbonisation Date: 31 March 2025
R2	The Sustainable Procurement Policy did not include detailed guidance on how value for money should be achieved through the procurement process, with the only mention of value for money being a link back to the VfM Strategy.	Failure to provide clear guidance increases the risk of objectives being missed, resources used inappropriately, and poor decisions being made.	Clear guidance should be included in the Sustainable Procurement Policy on how VfM is to be embedded within the procurement process.		The Authority is about to commence a review of its procurement processes and will incorporate this in its review.	Responsible Person: Head of Decarbonisation Date: 31 March 2025

Suggestions in line with good practice or processes seen in other organisations			
Ref.	Finding	Suggestion	Management Response
S1	Through discussion with staff as part of this review and others undertaken this year, it was evident that staff were aware of VfM and that there was a positive VfM culture within the Authority. Our review noted that there was an emphasis on social value and consideration could be given to the inclusion of the widely recognised Public Services (Social Value) Act 2012 definition. Other public sector or third sector organisations have benefited from engaging with Cwmpas (previously known as the Wales Co-operative Centre) to enhance this area and to enable effective value for money matrix data to be produced and procurements to occur	PCNPA could consider the inclusion / reference to the Public Services (Social Value) Act 2012 and if Cwmpas could assist the organisation further with their social value aspirations.	We will review the feasibility of this as part of revising our Procurement approach.
S2	Roles and responsibilities in relation to VfM had not really been defined apart from a few positions within PCNPA. Providing greater definition of the roles and responsibilities would ensure everyone was clear on the position that VfM has within the business.	Consideration be given to better defining the roles and responsibilities within the VfM Strategy.	Value for Money to be included in the Procurement Policy with responsibility allocated as part of that policy.

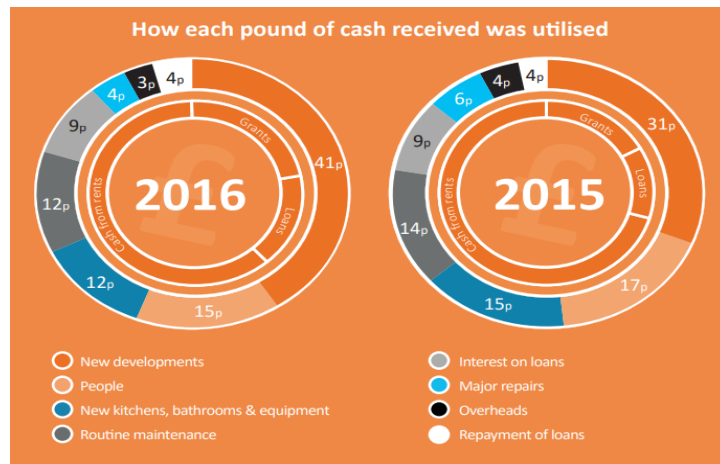
APPENDIX A - VALUE FOR MONEY FURTHER INFORMATION

The Welsh Government has stated that the Wales Procurement Policy (2015), Wales Procurement Policy Statement (2021) and the “Delivering Maximum Value for the Welsh Pound” (2014) guidance have played a significant role in forming Welsh public sector, through adopting a means to deliver social/community benefits through their own Procurement strategy and practices.

Through a collaborative approach to Procurement and Community Benefits practices, organisations could achieve value adding, focused outcomes. The achievement of VfM through procurement was only possible with effective implementation (including training and awareness organisation-wide) and monitoring and reporting of performance to ensure compliance with procurement rules. Our review identified that, without fully implementing community benefits / social added value into procurement procedures with the expectation of organisation-wide compliance, some of the Barcud Group (including Astari) clients were failing to varying degrees to effectively collect Community Benefits and/or achieve VfM from expenditure.

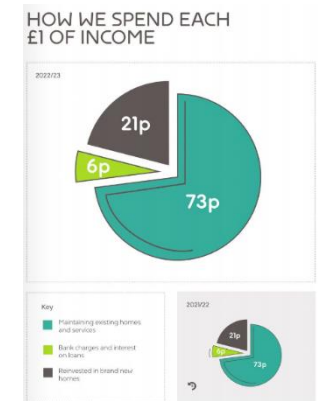
Through the evaluation of VfM reporting practices employed across the Welsh public and social housing sectors we established that stakeholders were not always given a clear and identifiable picture of the organisation’s performance and organisations failed to provide a comparison with peers through the omission of benchmarking.

Figure 2 – How each pound of cash received was utilised (Curo, 2017):



The image opposite is an example of how an organisation clearly presents comparative spend within a diagram such as ‘How each £1 of income was spent’⁷⁸ The method was not entirely VfM focused but allowed a clear representation of expenditure changes from one year to another. The method identified how effective visual reporting can be in giving stakeholders relevant information simply, instead of just long winded narrative and numbers (see Figure 2 opposite and 3 below).

Figure 3 - How we spend each pound of cash of income (Curo, 2023):

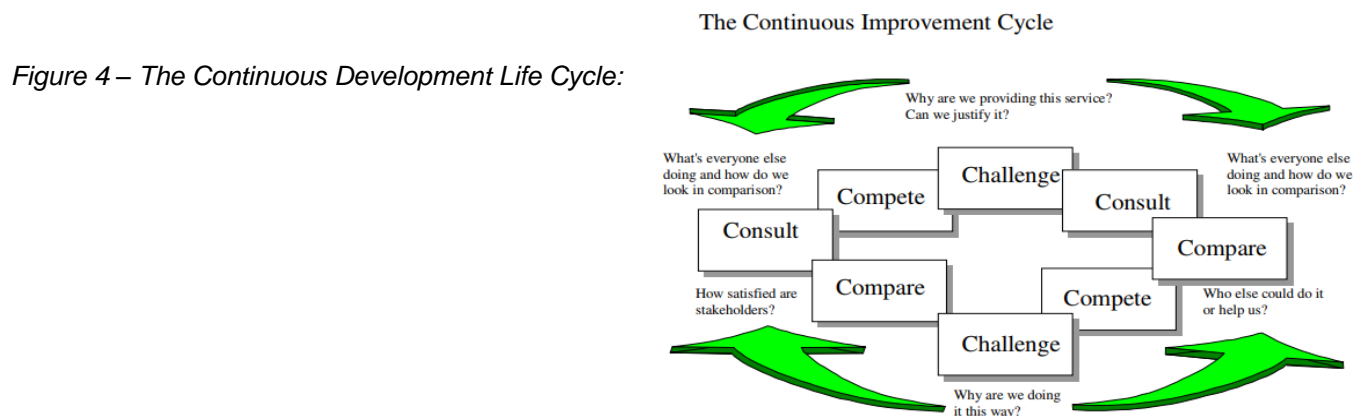


⁷ Annual Report 2016/17, Curo

⁸ Annual Report 2022/23, Curo

We identified that a large percentage of Welsh public sector and social housing providers publicised performance VfM achievements within the Annual Financial Statements. Reporting VfM performance within the Annual Financial Statements addressed the Welsh Government’s recommendation that financial VfM performance should be reported and be supported by ‘softer’ social added value information.

The effectiveness of embedding VfM throughout the organisation should not be seen as merely a means of cost cutting but as an overall strategic tool. Due to economic pressures there is a need to continually reduce operational costs and for organisations to increase their operational surpluses to continue to provide for the future. Through focusing on the value of delivery systems within the organisation it will drive improvement through identifying internal weaknesses and efficiencies in tasks that could be made:



Through improvements and developments in working practices, new ideas and new technologies, the use of these models provides an opportunity for organisations to reconsider their service delivery methodologies and seek the best integration between value, customer service and service delivery. Some of these changes will require significant upfront investment and that is where a robust, evidence-based approach to reviewing the anticipated outcomes of such initiatives is vital to ensure value for money decisions are effective. These will require robust cost benefit analysis models, including net present value (NPV) analysis, as well as strong change and project management structures.

Lessons learnt from early reporting have identified that narrative-heavy reporting was not providing enough transparency and comparability of performance with peers. Enhancing the use of scoreboards and images (like those shown in figures 2 and 3 above) provide greater accessibility and also support greater understanding by staff in how VfM is affecting the organisation as a whole.

A vital aspect and one of the most successful methods we identified of driving VfM through organisations was the implementation of VfM into a strong and consistent procurement strategy. Procurement procedures should be complied with by the whole organisation and social added value could be achieved through set core requirements within all tenders / contracts. Without a standard practice of enforcing social added value from contractors, organisations will likely fail to efficiently and effectively achieve social objectives.

The use of VfM KPIs could be utilised to publish specific KPIs externally to give stakeholders a picture of the organisation's perceived performance against their own targets. To effectively provide clear and understandable information to stakeholders is key and, as mentioned above, reports that are narrative-heavy are not effective ways of reporting. Our research has indicated that the best approach is to use a modified scorecard to engage stakeholders and keep their attention to give a clear comparison of the organisation's performance against its targets and, ideally, benchmark against other organisations.

The main focus in reporting going forward should be in transparency and ensuring that the information provided is the most effective way of communicating performance and objectives going forward with stakeholders, for example:

- Publish - transparent and accessible information
- Enable - stakeholders to gain a clear picture for themselves of performance by benchmarking against organisation's own targets
- Inform - provide absolute and full costs of delivering services and the returns achieved from assets
- Evidence - what the value for money gains achieved were and what will be achieved in the future



ASTARI

Pembrokeshire Coast National Park Authority Key Financial Controls – Purchase Ledger

Internal Audit Report: PCNPA-2023/24-05

Date: 29 April 2024

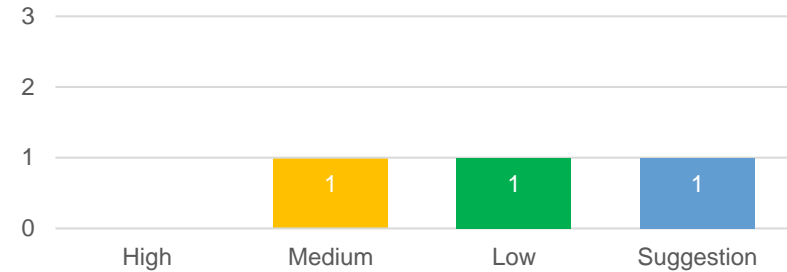


1. EXECUTIVE SUMMARY

Level of Assurance

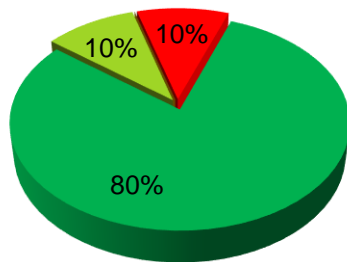


Number & Priority of Recommendations / Suggestions



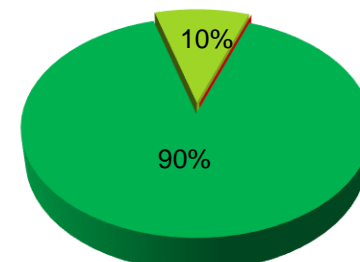
Conclusion: Taking account of the scope of the review and the issues identified, the Authority can take *substantial* assurance that there is an effective and consistently applied control framework in place to manage the risk that key financial controls operating within the Authority in relation to Purchase Ledger are in place and are effective.

Assessment of Control Design



■ Effective ■ Mostly Effective ■ Partially Effective ■ Ineffective

Assessment of Control Application / Compliance



■ Effective ■ Mostly Effective ■ Partially Effective ■ Ineffective

Summary of findings

The above conclusions feeding into the overall assurance level are based on the evidence obtained during the review. The key findings from this review are as follows:

- The Financial Standards were out of date and needed reviewing. This was known by the Authority and there was a plan in place to review and update the document once staff changes were finalised. As this was known and the Authority was aware we have not raised a recommendation.
- Through our review of the Financial Standards and the Contract Standing Orders we did not identify any issues; however, given the significant shifts in costs and price rises, consideration should be given to if those levels are still appropriate.
- The raising of purchase orders (POs) was delegated to the business, through a mobile solution. The authorisation limits were controlled via Exchequer Mobile, and these were administered via the Finance Team.
- We sampled five staff members' level of approval and they all matched the Contract Standing Orders.
- We sampled 10 POs and confirmed that they had all been approved in line with the Contract Standing Orders.
The process for raising a PO was simple and effective and no issues were identified. We also noted that the Exchequer Mobile guidance document for users was clear and explained the processes in a logical format.
- If invoices matched the PO they were still sent out for approval to pay / confirmation of delivery.
- A weekly reminder was being sent out to prompt the approval of invoices and through discussion with the Finance Team we were informed that the prompt approval of invoices was not an issue for the authority.
- Daily processing of POs and invoices was occurring, with all members of the Finance team having access to review, process and update as required.
- Invoices that were received without a PO were sent to the team responsible for the spend to request a PO is raised and also to remind them that this needs to be done in advance in future.
- The overall updating and raising of POs was very good and it was encouraging to see the level of compliance with the process.
- Through review, evidence and discussion with the Finance Team it was evident to see that a good level of segregation of duties was in place given the size and complexity of the organisation.
- Through discussion it was identified that if a change in bank details on an invoice occurred this would be actioned and then reviewed by another member of finance staff; however, calls to verify these bank changes were not occurring regularly and it is seen as best practice to undertake these steps to mitigate against fraud and financial loss.
- Staff confirmed that there had not been an exercise to review suppliers recently. It is seen as good practice to review suppliers at least every 18 months and to deactivate those accounts that have not been used in that period. If they were to be reused in the future, a new supplier form would be required to ensure all the details are still accurate, for example: bank details and addresses.
- Through review of the entire process it was evident that the level of manual intervention was as low as possible and this is a positive for the Authority.

- At the time of our review accruals were only raised at year end, which is to ensure the annual accounts represent a more accurate view. However, good practice would be to do this on a quarterly basis as a minimum, ideally monthly. Through discussion with the Head of Finance and Fundraising it was established that there were already plans in place for this to commence in the new financial year (2024/25); therefore, we have not raised a recommendation at this time.
- We sampled a payment run and walked through the process. We were able to confirm the system report back to approved invoices and though the payment to the bank. We confirmed that the Finance team made the payments through the bank once approval had been received by an appropriate approver.
- Bank reconciliations were occurring and our testing confirmed that they were undertaken, reviewed and signed off on a monthly basis.

Additional Feedback

The engagement from the Finance Team was excellent and we would like to thank them for their openness and transparency in the audit process. This enabled a more effective and efficient audit process.

The level of Purchase Order (PO) compliance was extremely high within Pembrokeshire Cost National Park Authority, with very few retrospective or non-PO issues. This is a great achievement for the organisation and demonstrates a very strong internal control in this area.

2. BACKGROUND AND SCOPE

2.1. Objectives and risks

Client's objective:	The authority has robust key financial controls in place to ensure that transactions are recorded accurately, in a timely basis and that any discrepancies are identified, investigated and addressed.
Risks:	Inadequate or non-adherence to key financial controls increases the risk of financial errors, inefficient financial management, the potential for fraud and/or legal or reputational damage. Failure to deliver the annual approved budget and secure value for money impacts on the ability of the organisation to function in all areas.
Engagement objective:	To provide assurance that key financial controls operating within the authority, including specifically in the area of purchase ledger, are in place and are effective.

2.2. Background to the Engagement

An audit of Key Financial Controls was undertaken as part of the approved internal audit periodic plan for 2023/24.

The scope of this review was risk-based and areas had been selected on the basis of increased risk as a result of one or more of the following:

- Significant changes in systems or personnel.
- An incident or perceived potential for an incident to occur.
- Significant changes to structures or processes that mean that new or altered controls have been established.

The following areas were agreed to be included within this review:

Areas within scope:	<p><u>Purchase Ledger</u></p> <ul style="list-style-type: none"> ▪ Payment runs; ▪ Purchase order (PO) processing; ▪ Processing of payments; ▪ Review and authorisation processes; ▪ Segregation of duties; ▪ Supplier management; ▪ Reconciliations; ▪ Accruals; and ▪ Level of manual intervention.
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Performance measures considered in assignment planning:	Compliance with authorisation limits and schedule of delegated authority. Compliance with key controls and policies / procedures. Compliance with Accounting Standards.
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2.3. Limitations to the scope of the review





- Testing was undertaken on a sample basis only and on transactions since 1 April 2023.
- The review was limited to the key controls operating within each of the areas identified above and focused primarily on the roles of the Finance team.
- We did not seek to assess the appropriateness of expenditure, only of the financial treatment of those transactions and adherence with the authority’s policies and procedures.
- Where staff or changes had occurred, we only provide assurance over the processes since the changes occurred.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.



2.4. Key dates & personnel involved:

Last Day of Audit:	27 February 2024
Draft Report Issued:	4 April 2024
Responses Received:	15 April 2024

Auditor:	Tom Wilkinson, Risk Assurance Supervisor
Client Sponsor:	Tegryn Jones, Chief Executive
Distribution:	Catrin Evans, Head of Finance & Fundraising

3. ACTION PLAN

Priority:	 = Low	 = Medium	 = High	 = Suggestion
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Ref.	Summary of Finding	Risk	Recommendation	Priority	Agreed Action	Responsible Person & Date for Implementation
R1	Through discussion it was identified that if a change in bank details on an invoice occurred this would be actioned and then reviewed by another member of finance staff; however, calls to verify these bank changes with the supplier were not occurring routinely and it is seen as good practice to undertake these steps to mitigate against fraud and financial loss. We are aware of multiple instances where not undertaking this has led to significant financial loss, in one case of multiple hundreds of thousands.	Failure to verify changes in bank details effectively increases the risk of financial loss, fraud and reputational damage.	On request or notification of bank detail changes from suppliers, a process whereby verification via a phone call should be undertaken. The obtaining of this number should be either online or via a known number used previously.		In future a member of the finance team will formally contact the supplier by phone and note the call and confirm change of details. Details will be recorded on exchequer under supplier memo.	<p>Responsible Person: Catrin Evans, Head of Finance & Fundraising</p> <p>Date: 15 April 2024</p>
R2	Staff confirmed that there had not been an exercise to review suppliers recently. Suppliers should be reviewed at least every 18 months and to deactivate those accounts that have not been used in that period. If they were to be reused in the future, a new supplier form would be required to ensure all the details are still accurate, for example: bank details and address.	Failure to maintain supplier details accurately increases the risk of incorrect payments / suppliers being used, checks in relation to insurances and certification not being maintained and financial loss.	Periodic regular reviews of suppliers should be undertaken, and those not used within a defined period deactivated.		Housekeeping procedures have started with a view to complete by December 2024 (due to the volume of records). Regular 6 monthly reviews will then be undertaken.	<p>Responsible Person: Catrin Evans, Head of Finance & Fundraising</p> <p>Date: 15 April 2024</p>

Suggestions in line with good practice or processes seen in other organisations			
Ref.	Finding	Suggestion	Management Response
S1	Through the review of the Financial Standards and the Contract Standing Orders we did not identify any issues; however, given the significant shifts in costs and price rises, consideration should be given if those levels are still appropriate.	Consideration could be given to reviewing the approved spend limits (delegated authority) as with the rise in costs, it is effectively a reduction in approval.	The contract standing orders and financial standards are due for review. Authorisation limits will be reassessed during this process.

This engagement was conducted in conformance with Global Internal Audit Standards. The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the strengths and weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

This report is prepared solely for the use of the Board and senior management of Pembrokeshire Coast National Park Authority. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be recited or referred to in whole or in part to other third parties without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.



ASTARI

Pembrokeshire Coast National Park
Authority

Follow Up

Internal Audit Report: PCNPA-2023/24-07

Date: 29 April 2024



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Fieldwork Undertaken:	21 – 22 February 2024
Debrief Meeting:	26 February 2024
Draft Report Issued:	4 April 2024
Responses Received:	29 April 2024
Final Report Issued:	29 April 2024
Audit Committee Presentation:	15 May 2024

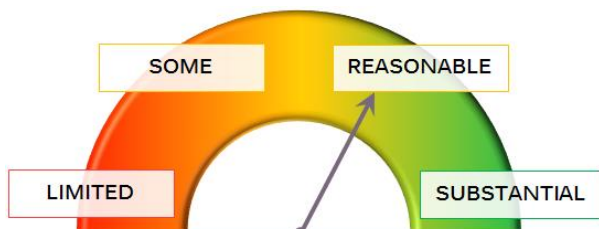
Auditor:	Sarah Griffiths, Senior Risk Assurance Consultant
Client Sponsor:	Tegryn Jones, Chief Executive
Distribution:	Mair Thomas, Performance and Compliance Officer

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the strengths and weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist. This report is prepared solely for the use of the Board and senior management of Pembrokeshire Coast National Park Authority. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be recited or referred to in whole or in part to other third parties without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

1. EXECUTIVE SUMMARY

1.1. Conclusion & number of recommendations

Progress in implementation recommendations:



	High	Medium	Low	Suggestion
Recommendations:	0	1	1	2

Conclusion:

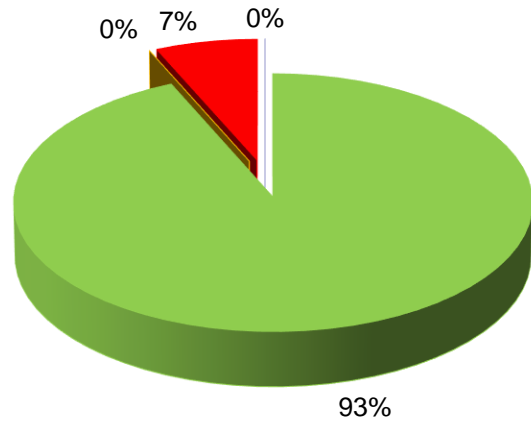
In line with our definitions set out in Appendix A, in our opinion Pembrokeshire Coast National Park Authority has demonstrated **Reasonable** progress towards the implementation of agreed actions to address internal audit recommendations.

One Medium (7%) priority recommendation was restated and one new Low priority recommendation and two Suggestions were raised and are detailed in the Action Plan.

1.2. Status of recommendations followed up

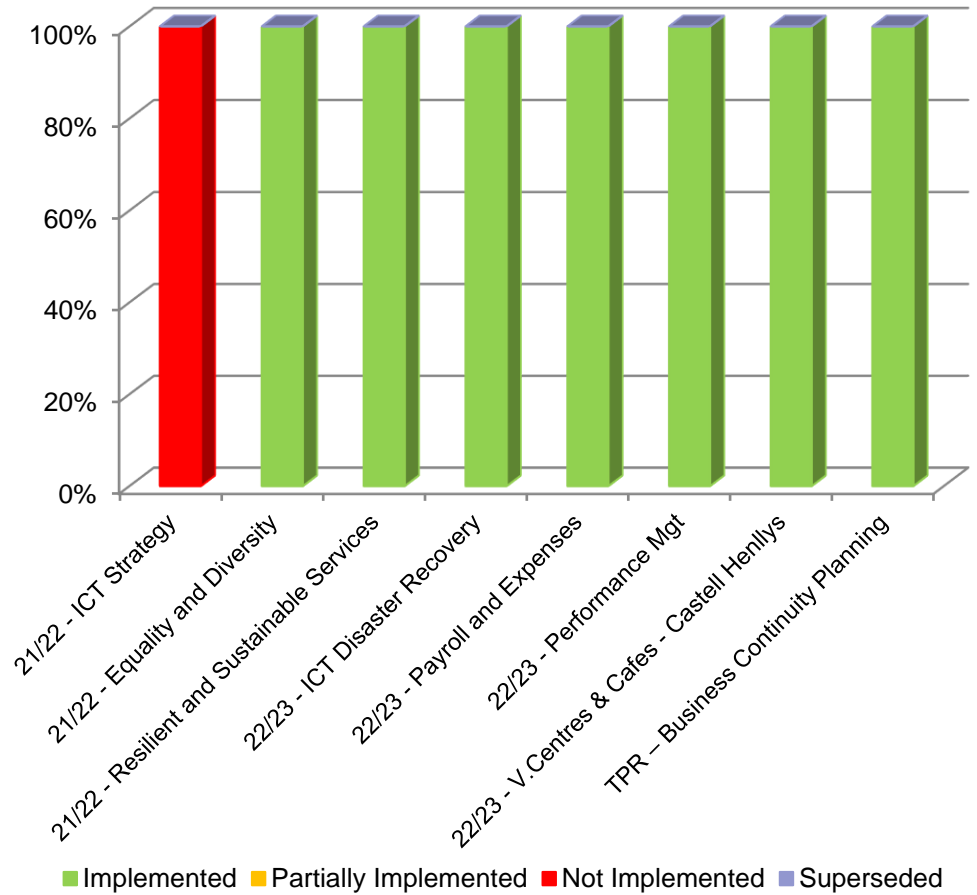
The following charts provide an overview of the status of recommendations that have been followed up as part of this review:

Overview of recommendation status:



■ Implemented ■ Partially Implemented
■ Not Implemented ■ Superseded

Recommendation implementation status by audit:



■ Implemented ■ Partially Implemented ■ Not Implemented ■ Superseded

2. BACKGROUND AND SCOPE

2.1. Scope of the review

As part of the approved internal audit plan for 2023/24 we have undertaken an audit to follow up previous management actions as agreed in response to internal audit recommendations. Recommendations with dates for implementation not yet due will be followed up in future Follow Up audits.

The audits considered as part of this review were all raised by the Authority's previous audit provider TIAA. The recommendations considered were raised in the following reports:

- 21/22 Block 1 – ICT Strategy
- 21/22 Block 2 – Equality and Diversity
- 21/22 Block 2 – Resilient and Sustainable Services
- 22/23 ICT Disaster Recovery
- 22/23 Payroll and Expenses
- 22/23 Performance Management
- 22/23 Visitor Centres & Cafes - Castell Henllys
- TPR - Block 1 – Business Continuity Planning

In total 15 recommendations were followed up in this review, comprising one 'High', six 'Medium' and eight 'Low' recommendations. The focus of the review was to provide assurance that appropriate action is being taken to implement agreed actions and that the status of these recommendations had been accurately reported to the Audit and Corporate Services Review Committee.

Staff members responsible for the implementation of recommendations were interviewed to determine the status of the agreed action and, where appropriate, audit testing was undertaken to assess the level of compliance with this status and the controls in place.

Performance measures considered in assignment planning:

Percentage of agreed recommendations implemented.

2.2. Limitations to the scope of the review

- The review only included recommendations from the above reports, which were reported as complete. We are therefore not providing assurance on the entire risk and control framework.
- Testing was undertaken where appropriate to confirm the effectiveness of actions taken to implement the recommendations. Where testing was undertaken, it was undertaken on a sample basis only from the period since actions were implemented or controls enhanced.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

2.3. Recommendation Tracking





Recommendation tracking enhances an Authority's risk management and governance processes. It provides management with a method to record the implementation status of recommendations made by assurance providers, whilst allowing the Audit and Corporate Services Review Committee (ACSRC) to monitor actions taken by management.


Pembrokeshire Coast National Park Authority's management undertakes tracking of the implementation of recommendations made by internal audit, via tracking the management agreed actions. Our review identified that in one (7%) case, a recommendation had been reported as complete to the committee but our review indicated a lack of evidence support its implementation was in place. This specifically related to the following audits:

- 21/22 Block 1-ICT Strategy


We have raised a Suggestion to implement a level of validation prior to reporting recommendations/actions as complete and to obtain evidence prior to reporting to the ACSRC. This has been found to be beneficial in our other client organisation to help strengthen assurance over accuracy of information reported and relied on. A Low priority recommendation has also been raised to review the current method of tracking Internal Audit actions to help strengthen its effectiveness in ensuring that risks are appropriately monitored and addressed. These are detailed in the Action Plan below.

3. ACTION PLAN

Priority:	 = Low	 = Medium	 = High	 = Suggestion
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Status	Restated Recommendation	Priority	Agreed Action	Responsible Person & Date for Implementation
21/22 Block 1 - ICT Strategy				
Not Implemented	<p><u>Summary of Findings</u></p> <p>During the review we were provided with the Digital Transformation Delivery Plan (DTDP) but not an IT Strategy and the elements within the DTDP do not negate the need for the strategy. We have restated the recommendation as not implemented and also have ICT Strategy review planned in for 2024/25 to help support the Authority further with this area.</p> <p><u>Recommendation</u></p> <p>The IT Strategy be formally approved once it has been completed.</p>		Agreed.	<p>Responsible Person: Head of Decarbonisation</p> <p>Date: 30 June 2024</p>

The table below summarises any new recommendations that we have raised as part of this Follow Up review:

New Recommendation:				
Summary of Findings	Recommendation	Priority	Agreed Action	Responsible Person & Date for Implementation
<p>During the review we noted that the Authority tracked improvement actions based on the agreed actions of management to address a recommendation received. The current method of tracking actions presents risks, of which we have seen materialise with other client organisations. We have observed clients coming to the conclusion that the original action agreed at the time of receipt of the Internal Audit report no longer worked for the organisation or was found to not be possible and another approach was necessary to address the risk identified. By only tracking management agreed actions, it prevents efficient and effective oversight and scrutiny of risk management of the original risk giving rise the recommendation and potential for risks to not be effectively managed.</p>	<p>Risk: Insufficient tracking of recommendations/risks may result in work undertaken not addressing the original risks and risks not being appropriately managed.</p>		<p>Agree – while we have some concerns regarding duplication and the creation of additional work, we will create a tracker and provide a summary to the relevant report. We will review if it appears we are duplicating other work.</p>	<p>Responsible Person: Performance and Compliance Co-ordinator</p> <p>Date: 30 September 2024</p>
	<p>Recommendation: A review of the current method of tracking Internal Audit actions should be undertaken to ensure that the original recommendation and risk that gave rise to the recommendation is not lost sight of.</p>			

The table below summarises any new suggestions that we have raised as part of this Follow Up review:

Suggestions in line with good practice or processes seen in other organisations			
Ref.	Finding	Suggestion	Management Response
S1	Through our review we noted that one (7%) of the recommendations reviewed had been reported as complete to the Audit and Corporate Services Committee but was not fully implemented.	The organisation should consider introducing a validation process to ensure that recommendations reported as complete by management are supported by sufficient evidence, prior to reporting to Audit and Corporate Services Review Committee as complete. This has been found to be very beneficial in other clients, helping to promote awareness of expectations within the organisation in addressing risks and accurate reporting to Board/sub-committees.	We will look at including this on the Action log
S2	It was previously recommended by TIAA that the Authority should regularly review the contents of first aid kits to ensure that they are fully stocked, and all items are in date. We were informed that this process was undertaken, however, it was not done on a frequent basis.	We would suggest that this process is added to the monthly checks undertaken within Castell Henllys to ensure that the task is undertaken regularly and is formally documented.	I believe that this has been done.

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

Progress in implementing recommendations	Overall number of recommendations fully implemented	Consideration of High recommendations	Consideration of Medium recommendations	Consideration of Low recommendations
Substantial	75% +	None outstanding	None outstanding	All low recommendations outstanding are in the process of being implemented
Reasonable	51 – 75%	None outstanding	75% of Medium recommendations made are in the process of being implemented	75% of Low recommendations made are in the process of being implemented
Some	30 – 50%	All High recommendations outstanding are in the process of being implemented	50% of Medium recommendations made are in the process of being implemented	50% of Low recommendations made are in the process of being implemented
Limited	< 30%	Unsatisfactory progress has been made to implement High recommendations	Unsatisfactory progress has been made to implement Medium recommendations	Unsatisfactory progress has been made to implement Low recommendations

APPENDIX B: DATA SUPPORTING THE OPINION

Recommendation Status by Audit:

Review	Total Number of Recommendations	Recommendation Status				No. of recommendations carried forward (2 + 3)
		Implemented (1)	Partially Implemented (2)	Not Implemented (3)	Superseded (4)	
21/22 Block 1-ICT Strategy	1	0	0	1	0	1
21/22 Block 2-Equality and Diversity	1	1	0	0	0	0
21/22 Block 2-Resilient and Sustainable Services	1	1	0	0	0	0
22/23 ICT Disaster Recovery	1	1	0	0	0	0
22/23 Payroll and Expenses	2	2	0	0	0	0
22/23 Performance Management	2	2	0	0	0	0
22/23 Visitor Centres & Cafes - Castell Henllys	6	6	0	0	0	0
TPR – Business Continuity Planning	1	1	0	0	0	0
TOTAL:	15	14 93%	0 0%	1 7%	0 0%	1 7%

Recommendation Status by Priority:

Review	Total Number of Recs	Recommendation Status				No. of recommendations carried forward (2 + 3)
		Implemented (1)	Partially Implemented (2)	Not Implemented (3)	Superseded (4)	
High	1	1	0	0	0	0
Medium	6	5	0	1	0	1
Low	8	8	0	0	0	0
TOTAL:	15	14	0	1	0	1
		93%	0%	7%	0%	7%