Report of the Performance and Compliance Officer

Subject: Action Log for External Performance Audit and Internal Audit (Ending 30 May 2026)

1. Introduction

Following request from Members an Action Log for External Performance Audit and Internal Audit has been created to assist with monitoring of actions agreed from Audit reviews.

Actions that are completed are highlighted in green and won't be carried forward to the next reported action log. Completed actions reported at the previous Committee have been removed from the action log. Actions that have been closed are highlighted in grey and won't be carried forward to the next reported action log. An explanation will be provided in the progress commentary to explain why an action has been closed.

As new actions are agreed in response to recommendations these will be added to the action log following the initial recommendations being reported to the Committee. Agreed actions from the Audit Wales and Internal Audit reports presented at the previous Committee have been included.

Please note:

- **For reference**: Hyperlinks are included in the Audit Project Reference Column to the original Audit reports presented to Committee. With the exception of reports that were taken in private and not published on Authority's website (e.g. 2023/24 - Information & Cyber Security and Data Protection/ 2025/26 - IT Continuity and Disaster Recovery).
- **Status column:** Captures whether work on action has: not started, is in progress or complete. **Completed actions are highlighted in green.** Completed status is based on staff assessment of progress against an agreed action. Completed actions are then subject to testing and quality assurance through the internal auditors follow up audit. A completed action may be reinstated or an additional action identified because of the follow up audit.
- **Last Agreed Due Date Column**: To prevent confusion the date column refers to last agreed due date. Where an extension has been agreed for a due date the following will be applied in brackets (Due date was extended. Original due date:).
- **RAG Column:** The RAG column colour is based on delivery against the last agreed due date. If something isn't likely to be completed by agreed due date or due date has been passed, in these cases it is noted as amber or red, with red being selected if there is significant risk linked to action not being

completed by agreed date. Next to the colour selected the following will be added based on progress against agreed due date: On Track, Behind or Ahead**. An action may be complete (highlighted in green) but will show Amber if it was completed after the last agreed due date.**

An internal audit action tracker has been created following internal audit follow up recommendations with the relevant columns provided in the action log below and corresponding reference numbers applied. Updates are provided by staff on progress monthly via the performance reporting system.

2. Audit Wales Actions

Following discussions at the last meeting internal priority levels have been applied to Audit Wales Actions. The assigned priority actions were approved by Management Team on 23 June. Revised implementation dates were agreed for actions at the last Audit and Corporate Services Committee.

3. Closing of Internal Audit Action and extension of implementation date

Members are asked today to approve closure of internal audit action relating to training completion follow ups following Phishing simulation failures. It is proposed that action be closed, following discussion with Internal Audit around issues with the system and burden of managing follow up training placed on IT team. Alternative real-time user warnings are in place that help reduce human error. Staff have attended wider CRC Cyber Resilience training alongside online ELMS training and wider communication plan that covers issues around phishing risks. IT have agreed to create a log for staff failing phishing simulation test and date they failed it. Line managers will be notified of staff that have failed the phishing test/ highlight any staff who have failed a simulation test repeatedly. The expectation is then for line manager to discuss and follow up with individual what they think the cause was of failing the phishing test and follow on action from this (from this additional training may be identified as needed, or considerations around factors such as time/ work load pressures that may have meant that staff member clicked on link because they were under pressure). The log would enable us to pick up any patterns in terms of failures relating to specific teams, that could be provided to HR to feed into their organisational training plan and need for additional awareness/ training activity to be carried out by specific teams. This is viewed as an acceptable alternative to address the issue of IT having to manage the associated simulation training and level of burden/ time involved with follow up activities due to issues with how the system is set up.

Members are asked today to approve revised implementation date for action on review of fleet use across the Authority, this is to reflect the need for 12 months of telematic data to be available before review can be undertaken. It is proposed to that the implementation/ due date is extended to 31/03/2027.

4. Internal Audit - High Priority Actions

Audit Project – 2023/24 Information & Cyber Security and Data Protection: One action is past due date and still in progress. A verbal update will be provided

during private session on risk register on activity undertaken to date to progress this action due to it being linked to cyber security. Please note that RAG status for this Action has moved from red to amber, due to progress made.

5. Internal Audit - Medium Priority Actions

Audit Project - 2025/26 Follow Up Audit: All lifts scheduled to be tested in May/June.

Audit Project - 2024/25: Follow Up Audit: Revised Financial Standards approved at May NPA and associate Financial Procedures reviewed and noted at NPA.

Audit Project – 2023/24 Income Generation: In terms of integrate monitoring of Income Diversification Action Plan into Performance Monitoring Framework this has been completed. Oversight of the Spreadsheet listing progress on options for Non-staff Income Generations and Savings (in effect our Action Plan) is carried out by Income Diversification Group and this is set out in their terms of reference (following June NPA this has been expanded to cover all financial issues that can contribute towards achieving a balanced budget). The Terms of Reference sets out: the role and responsibility of the group and supporting work or decisions based on relevant levels of delegation (e.g. whether decision requires NPA approval or not - this is based on Authority's wider scheme of delegation), reporting of minutes of the group to A and C Committee and provision of Income Diversification Group Annual Report that provides information on performance and impact of group to NPA (first annual report provided to June NPA.) Operational monitoring of income generation is available via reports staff can access on the SAGE financial system. In year financial monitoring performance reports that include income generation are provided by Head of Finance and Fundraising to Audit and Corporate Services Committee.

6. Low Priority Actions – In Amber or Red

Audit Project – 2025/26 Financial Control – Payroll – Action to bring OYP and CH in line with Carew and move to weekly timesheets is behind, issues with transitional arrangements causing delays. Meeting with HR to be organised.

Audit Project - 2024/25 Visitor Services: Work ongoing with Visitor Services Managers to progress these actions. Double checking documentation before actions can be noted as complete.

Audit Project - 2024/25 Climate Change and Decarbonisation: Work ongoing in terms of review of fleet, Wales Energy Services will complete a review of fleet using the telematics in November after 12 months of use.

Audit Project - 2023/24 Health and Safety: Health and Safety training matrix has now been completed. It will be tabled at the next Health & Safety Group meeting in July 2026.

RECOMMENDATION:

Members are requested to

- **RECEIVE and COMMENT on the Action Log for External Performance Audit and Internal Audit.**
- **APPROVE closure of Internal Audit Action - 2025/26 - IT Continuity and Disaster Recovery R3 (Astari 3190) [PS Ref: 3935]**
- **APPROVE revised implementation date for Internal Audit Action on review of fleet use 2024/25 - Climate Change and Decarbonisation R2 (Astari 2490) [PS Ref: 3661]**

Audit and Corporate Services Committee - Action Log for External Performance Audit and Internal Audit

Completed actions highlighted in green or closed actions highlighted in grey and will be removed from the next report as they will no longer require monitoring. Progress as of end of May 2026/27.

Audit Wales – External Performance Audit

Audit/ PRS Action Ref	Audit Project and Year	Agreed Action Required in Response to Recommendations	Priority (Internal)	By Whom	Due Date	Status	RAG – Against Due Date	Progress Commentary
2025_26 Financial Sustainability R1 [PS Ref: 3938]	Financial sustainability in Pembrokeshire Coast National Park Authority February 2026	The Authority will continue its work to manage its financial deficit and will agree a flexible approach that enables it to take advantage of opportunities and deal with threats. To support this we will create a plan that outlines our Framework, Approach and Priorities over the short, medium and long term.	High	CEO / Head of Finance and Fundraising	First version of this will be completed during the 2026-27 financial year.	In Progress	Green – On Track	Work continues to manage the budget with discussions ongoing with the new Welsh Government.

Audit/ PRS Action Ref	Audit Project and Year	Agreed Action Required in Response to Recommendations	Priority (Internal)	By Whom	Due Date	Status	RAG – Against Due Date	Progress Commentary
2024_25 Access – R1 b [PS Ref: 3671]	Promoting access to Pembrokeshire Coast National Park 2024/25	Authority periodically carries out a coast path survey and this is referenced in our coast path management strategy and we will explore feasibility of wider demographic data being collected in the next iteration of this.	Low	Original: Access and PROW Manager Revised: Head of Nature Recovery	Revised Implementation Date: Implementation will be aligned with development and delivery of wider Coast Path Survey	Not Started	Green – On Hold	A review of existing data is taking place. Natural Resources Wales have commissioned surveys of users of the Wales Coast Path and National Trails, which will include the Pembrokeshire Coast Path National Trail, NRW will be reporting on this later this year. The last Wales Coast Path Visitor Survey took place 2019-2021.

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2024_25 Access – R1 c [PS Ref: 3672]	Promoting access to Pembrokeshire Coast National Park 2024/25	Implement annual survey which is already in development with our project and volunteer participants and create framework to ensure feedback and information gathered by the Engagement and Inclusion Team is fed through to inform wider corporate strategic planning, improvement activities and project development.	Medium	Head of Engagement and Inclusion	Revised Implementation Date: 30/09/26 – for survey completion and report (2026 survey), survey to then continue on an ongoing basis (Due date was extended. Original due date: 31/3/2026)	In Progress	Green – On Track	Survey open for completion during May.
2024_25 Access – R1 d [PS Ref: 3673]	Promoting access to Pembrokeshire Coast National Park 2024/25	Explore feasibility of gathering demographic related data as part of any feedback	Low	Head of Regenerative Tourism	Revised Implementation Date: 31/3/2027 - We will undertake	Not Started	Green – On Track	Scoping work to be carried out to identify and look at current surveys in place -

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		surveys developed for surveys for Centres and Events and Activities Programme.			this as capacity allows during 2026/27 (Due date was extended. Original due date: 31/3/2026)			questions, categories, how they are distributed to assess suitability for adding additional demographic data.
2024_25 Access – R2 [PS Ref: 3674]	Promoting access to Pembrokeshire Coast National Park 2024/25	Inclusion of resource requirements required to deliver its actions to improve access to the Park over the short, medium and longer term and reliance on grant funding risks as part of wider activities in 2025/26 in terms of mid/long term financial mapping and scenario	Medium	Chief Executive	Revised Implementation Date: 31/ 12/2026 (Due date was extended. Original due date: 31/3/2026)	In Progress	Green – On Track	Following Risk Deep Dive, workshop with Members planned for the autumn.

Audit/ PRS Action Ref	Audit Project and Year	Agreed Action Required in Response to Recommendations	Priority (Internal)	By Whom	Due Date	Status	RAG – Against Due Date	Progress Commentary
		planning for Authority and departments to manage future deficits.						
2023_24 Gov - R3 [PS Ref: 2606]	Governance of National Park Authorities 2023/24	Continue to implement Personal Development Reviews to feed into Training and Development Plan. Complete Annual Performance Appraisals for Members.	Medium	Democratic Services Manager	Revised Implementation Date linked to WG review of Member Evaluation: 31/3/27 Workshop with Members and approval of approach by Members. (Due date was extended. Original due date: End of 2025/26)	In Progress	Green – On Track	Chair has already met a number of Members to undertake PDRs and Democratic Services Manager is awaiting paperwork.

Internal Audit

Progress as of end of May 2026/27.

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Audit Project / Reference	Summary of Recommendations	Agreed Action Required in Response	Priority	Responsible Officer	Status	Last Agreed Due Date	RAG against last agreed due Date	Progress Commentary
2025/26 – Financial Control – Payroll	A review of the pay arrangements for Oriel y Parc and Castell Henllys staff should be	Action to bring OYP & CH in line with Carew and move to weekly timesheets.	Low	Head of Finance and Fundraising	In Progress	30/06/26	Amber - Behind	Issues with transitional arrangements causing delays. Meeting with HR to be organised.

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[Ref 2025_26 FC PR R1 [PS Ref 3957]	undertaken with a view of aligning the approach taken with the rest of the organisation.							
2025/26 Risk Management [Ref 2025_26 RM R3 (Astari Ref 1458) [PS Ref 3942]	Restated recommendation (1458): Guidance on the following areas should be made available, and this could be achieved through the existing Risk Strategy or a separate guidance document: ▪ Risk identification, and ▪ Controls, including the different types of control (preventative,	Risk Strategy/ Guidance will be updated next time it is reviewed to include section on risk identification and controls (including the different types).	Low	Chief Executive	In Progress	31/12/26	Green – On Track	Updates to be included next time the document is reviewed

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	directive, corrective and detective)							
2025/26 – Follow Up (Visitors Centres 2023_24) [Ref 2024_25 FU (Astari Ref: 2879) [PS Ref 3944]	Findings from follow up audit: Whilst the organisation had ensured the goods and passenger lifts at Oriel y Parc underwent regular inspections with clear tracking of these, the organisation had not yet confirmed whether the passenger lifts required LOLER testing and as such, whether the Authority was complying with the LOLER regulations.	Buildings team will audit sites to identify how many appliances fall under LOLER testing requirements and where required add these to the M&E inspection & testing programme moving forward.	Medium	Buildings Project Manager	In Progress	31/03/26	Amber - Behind	All lifts scheduled to be tested in May / June.

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2025/26 - IT Continuity and Disaster Recovery [R Ref: 2025_26 DR - ref: R1 3103 Conducting a Business Impact Analysis] [PS Ref: #3933]	Due to the nature of this recommendation and agreed action and following consultation with IT Team about risks, the summary of recommendations and agreed action has been redacted as it relates to sensitive activities in support of cyber security. Please note the report the recommendation/ action relates to was heard in private session.		Low	Head of Decarbonisation	In Progress	31/01/26	Amber - Behind	Due to the nature of this recommendation and following consultation with IT Team about risks, the progress commentary has been redacted as it relates to sensitive activities in support of cyber security. **Verbal update can be provided during private session re risk register on activity undertaken to date to progress this action.**
2025/26 - IT Continuity and Disaster Recovery [R Ref: 2025_26 DR - ref: R3 (Astari 3190)] [PS Ref: 3935]	Follow up action should be taken promptly for any member of staff that fails the phishing tests to improve the organisation's security and help	Review staff who have not completed training and encourage them to do so. It is not possible to resend	Low	IT Team Leader	Closed	31/12/25	Amber – Behind	Proposed that action be closed, following discussion with Internal Audit around issues with the system and burden of managing follow up training placed on IT team. Alternative real-time

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	staff members be extra vigilant with what to look out for in the future. Putting a tight timescale on when the additional training needs to be completed by will assist the organisation in managing this in a more effective way	the training email however. If a follow up training session is run, this will not show an improvement in the original simulation score. Other options are to bypass the simulations and instead (or in addition to) run the relevant training session						user warnings are in place that help reduce human error. Staff have attended wider CRC Cyber Resilience training alongside online ELMS training and wider communication plan that covers issues around phishing risks. IT have agreed to create a log for staff failing phishing simulation test and date they failed it. Line managers will be notified of staff that have failed the phishing test/ highlight any staff who have failed a simulation test repeatedly. The expectation is then for line manager to discuss and follow up with

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								individual what they think the cause was of failing the phishing test and follow on action from this (from this additional training may be identified as needed, or considerations around factors such as time/ work load pressures that may have meant that staff member clicked on link because they were under pressure). The log would enable us to pick up any patterns in terms of failures relating to specific teams, that could be provided to HR to feed into their organisational training plan and need for additional awareness/ training

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								activity to be carried out by specific teams. This is viewed as an acceptable alternative to address the issue of IT having to manage the associated simulation training and level of burden/ time involved with follow up activities due to issues with how the system is set up.
2024/25 - Visitor Centres [R Ref: 2024_25 VS - ref: R2 2879 Site Risk Assessments] (Astari 2876) [PS Ref: 3693]	A review of the Visitor Centre risk assessments should be undertaken and aligned with the Authority's standard template, to ensure consistency in approach and promote comparability.	Visitor Centre Risk Assessment Matrix to be standardised across the site risk assessments at next review.	Low	Visitor Services Managers Co-ordination: Director of Nature Recovery and Tourism	In Progress	31/03/26	Amber – Behind	The findings of the associated audit report have been shared with the Authority's Visitor Services Managers. Carew and OYP are using new standard 5x5 format (Carew risk assessment has some additional details in it). Awaiting an update of the site risk assessment for Castell Henllys.

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2024/25 - Visitor Centres [R Ref: 2024_25 VS - ref: R3 Recording of site inspections] (Astari 2877) [PS Ref: 3694]	All internally required inspections undertaken by visitor centre staff should be documented and stored centrally, including all expected fire related checks, playground checks, Rwind checks, general walk arounds and any other checks completed.	Standardisation of H&S site checks across all visitor centres (where appropriate), ensuring checks highlighted in site risk assessments are documented.	Low	Head of Regenerative Tourism Reallocated to: Director of Nature Recovery and Tourism	In Progress	31/03/26	Amber - Behind	The findings of the associated audit report have been shared with the Authority's Visitor Services Managers who have updated the necessary documentation to create a unified approach. Note: PCO double checking documentation and where data is centrally recorded before noting as complete
2024/25 – Follow Up [R Ref: 2024_25 FoU - ref: 1864 KFC - Purchase Ledger] [PS Ref: 3668]	On request or notification of bank detail changes from suppliers, a process whereby verification via a phone call should	Financial Standards and financial procedures will be updated once new finance system	Medium	Head of Finance	Complete	30/4/26	Amber - Behind	Work completed. Revised Financial Standards approved at May NPA and associate Financial Procedures reviewed and noted at NPA. Both published to staff intranet.

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	be undertaken. The obtaining of this number should be either online or via a known number used previously.	implemented in Spring 2025						
2024/25 - Climate Change and Decarbonisation [R Ref: 2024_25 CCD - R2] (Astari 2490) [PS Ref: 3661]	The organisation was considering the purchase of EVs in a like for like manner, it should review the vehicles in use to understand their usage and requirements (telematics my aid in this). The outcome of this assessment may show value for money alternatives for the organisation.	Review of fleet use across the Authority in order to reduce emissions and ensure value for money.	Low	Head of Decarbonisation	In Progress	Request for Revised Implementation Date: 31/03/27 (to reflect need for 12 month of telematics data to carry out the review)	Amber - Behind	5 new electric vehicles purchased, 6 (ICE and petrol hybrid) have disposed of, 3 more are due to be removed from the fleet within the next 2 - 3 months. 6 hybrid 4x4 will be delivered next month replacing full diesel 4x4's. Wales Energy Services will complete a review of fleet using the telematics in November after 12 months of use.

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						Original date: 31/03/26		
2023/24 - Information & Cyber Security and Data Protection [R Ref: 2023_24 CSDP - R1] [PS Ref: 2593]	Due to the nature of this recommendation and agreed action and following consultation with IT Team about risks, the summary of recommendations and agreed action has been redacted as it relates to sensitive activities in support of cyber security. Please note the report the recommendation/ action relates to was heard in private session.		High	IT Team Leader	In Progress	31/3/25	Amber – Behind	Due to the nature of this recommendation and following consultation with IT Team about risks, the progress commentary has been redacted as it relates to sensitive activities in support of cyber security. **Verbal update can be provided during private session re risk register on activity undertaken to date to progress this action.**
2023/24 - Income Generation [R Ref: 2023_24 IG- R2] (Astari	Formally define the requirements for oversight of: the Income Diversification Action Plan;	Integrate monitoring of Income Diversification Action Plan into Performance	Medium	Performance and Compliance Officer	Complete	30/9/24	Amber - Behind	Oversight of the Spreadsheet listing progress on options for Non-staff Income Generations and Savings (in effect our

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1724) [PS Ref: 2565]	operational monitoring of the Commercial Strategy; day to day performance monitoring; risk level assessments and oversight; and review / approval of new opportunities.	Monitoring Framework.						Action Plan) is carried out by Income Diversification Group and this is set out in their terms of reference (following June NPA this has been expanded to cover all financial issues that can contribute towards achieving a balanced budget). The Terms of Reference sets out: the role and responsibility of the group and supporting work or decisions based on relevant levels of delegation (e.g. whether decision requires NPA approval or not - this is based on Authority's wider scheme of delegation), reporting of minutes of the group to A and C

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								Committee and provision of Income Diversification Group Annual Report that provides information on performance and impact of group to NPA (first annual report provided to June NPA.) Operational monitoring of income generation is available via reports staff can access on the SAGE financial system. In year financial monitoring performance reports that include income generation are provided by Head of Finance and Fundraising to Audit and Corporate Services Committee.

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2023/24 – Health and Safety [R Ref: 2023_24 HS4] (Astari 1485) [PS Ref: 2514]	Training matrix developed should include - What training each role / staff member needs; Last completion date and next due date(s); and information that enables effective oversight and reporting of compliance against required training needs.	Health and Safety Training Matrix for Job Specific Training Needs agreed for 2024/25.	Low	Head of People Services	In Progress	30/9/24	Amber - Behind	Health and Safety training matrix has now been completed. It will be tabled at the next Health & Safety Group meeting in July 2026.