Report No. 25/26

Audit and Corporate Services Review Committee

Report of the Performance and Compliance Officer

Subject: Action Log for External Performance Audit and Internal Audit (Ending 30 September 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. Except for 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. One action is complete in terms of implementation of annual survey for volunteer participants and survey results have been shared with Performance and Compliance Officer to influence wider strategic planning. One action is in amber, this is linked to the feasibility of gathering demographic data as part of feedback surveys developed by Centres. Scoping work has started to identify what is currently in place, how they are distributes to assess suitability of adding additional demographic data. However, progress has been impacted by limited staff capacity because of vacancy in Head of Regenerative tourism role.

3. 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 this action has been subject to further review as part of this year's internal audit programme which has involved a follow up on the 2023/24 Information & Cyber Security and Data Protection audit.

4. Internal Audit - Medium Priority Actions

Audit Project - 2025/26 Follow Up Audit: All lifts inspected and tested. Reports provided. Inspections have been added to our periodic inspection schedule going forward.

5. Low Priority Actions – In Amber or Red

Audit Project - 2024/25 Visitor Services: Both actions on risk assessments and standardisation of health and safety site check across the centres have now been completed.

Audit Project - 2025/26 IT Continuity and Disaster Recovery: One action is past due date and was still in progress at end of September. However this action has now been completed during October and this will be reflected in the next

action log update. 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.

Audit Project - 2023/24 Health and Safety: Health and Safety training matrix has now been completed and was due to be tabled at the 20 October 2026 Health and Safety Group meeting.

RECOMMENDATION:

Members are requested to

- **RECEIVE and COMMENT on the Action Log for External Performance Audit and Internal Audit.**

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 September 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	Ongoing discussions with Welsh Government

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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	In Progress	Green – On Track	Natural Resources Wales have surveyed users of the Wales Coast Path and National Trails, this included the Pembrokeshire Coast Path National Trail. NRW will be presenting the report to us next quarter. The last Wales Coast Path Visitor Survey took place 2019-2021. Visit Pembrokeshire have launched their own survey to feed into the 2024-28 Destination Management

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								Plan. The results of both surveys will inform our process and survey questions.
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: 31/3/26)	Complete	Green – On Track	2026 survey completed in June, survey results shared with Performance and Compliance Officer to inform wider corporate strategic planning etc. Survey now an annual activity.

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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 surveys developed for surveys for Centres and Events and Activities Programme.	Low	Head of Regenerative Tourism (Reallocated to Director of Nature and Tourism)	Revised Implementation Date: 31/3/2027 - We will undertake this as capacity allows during 2026/27 (Due date was extended. Original due date: 31/3/2026)	In Progress	Amber – Behind	Scoping work has started to identify and look at current surveys in place - questions, categories, how they are distributed to assess suitability for adding additional demographic data. Will need to replace Head of Regenerative Tourism role first to progress further due to limited staff capacity.
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	Medium	Chief Executive	Revised Implementation Date: 31/ 12/2026	In Progress	Green – On Track	Action considered as part of upcoming budget setting

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		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 planning for Authority and departments to manage future deficits.			(Due date was extended. Original due date: 31/3/2026)			
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	Medium	Democratic Services Manager	Revised Implementation Date linked to WG review of Member Evaluation: 31/3/27 Workshop with Members and	In Progress	Green – On Track	Member Training Plan to Audit and Corporate Services Review Committee in November

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
		Appraisals for Members.			approval of approach by Members. (Due date was extended. Original due date: End of 2025/26)			

Internal Audit

Progress as of end of September 2026/27.

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2025/26 – Financial Control – Payroll [Ref 2025_26 FC PR R1 [PS Ref 3957]	A review of the pay arrangements for Oriel y Parc and Castell Henllys staff should be undertaken with a view of aligning the approach taken with the rest of the organisation.	Action to bring OYP & CH in line with Carew and move to weekly timesheets.	Low	Head of Finance and Fundraising [Head of People Services and Payroll Officer]	Complete	30/06/26	Green – On Track	A joint review of the pay arrangements for Oriel Y Parc and Castell Henllys was undertaken by HR and Payroll. The review considered the contracted hours assigned to each employee, the hours worked and overtime arrangements. During the review of arrangements at Oriel Y Parc, it came to light that they were applying a 4 weekly payroll whilst all other Authority staff were being paid on a calendar month. This

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								has been rectified with all over payments and under payments addressed and the staff being paid monthly, aligned with most staff. Due to the high number of seasonal evergreen contracts at Carew Castle and Tidal Mill, staff who are employed on evergreen contracts are paid against timesheets. Staff on evergreen contracts are contracted for more hours during the period April to October and much fewer hours between November and March. Annualised hours were considered as part of the review of the evergreen contracts but it was decided to

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								continue with the existing arrangements.
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, directive, corrective and detective)	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	On track for next review

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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	Complete	31/03/26	Amber - Behind	All lifts inspected and tested. Reports provided. Inspections have been added to our periodic inspection schedule going forward
2025/26 - IT Continuity and Disaster	Due to the nature of this recommendation and agreed action and following consultation with IT Team		Low	Head of Decarbonisation	In Progress	31/01/26	Amber - Behind	Due to the nature of this recommendation and following

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Recovery [R Ref: 2025_26 DR - ref: R1 3103 Conducting a Business Impact Analysis] [PS Ref: #3933]	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.							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.**
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	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	Complete	31/03/26	Amber – Behind	Standardised approach now in place across all PCNPA's visitor centres.

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	promote comparability.							
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	Complete	31/03/26	Amber - Behind	Standardised approach now in place across all PCNPA's visitor centres.
2024/25 - Climate Change and Decarbonisation [R Ref: 2024_25 CCD - R2]	The organisation was considering the purchase of EVs in a like for like manner, it should review the	Review of fleet use across the Authority in order to reduce emissions and	Low	Head of Decarbonisation	In Progress	Revised Implementation Date: 31/03/27 (to	Green – On Track	Meeting held with Wales Government Energy Service, who will be providing a full review and analysis from 12 months of

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(Astari 2490) [PS Ref: 3661]	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.	ensure value for money.				reflect need for 12 month of telematics data to carry out the review) Original date: 31/03/26		telematics data with a view to look for further efficiencies in the use of fleet.
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**

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
								re risk register on activity undertaken to date to progress this action.
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 Group are meeting on 20 October 2026 and this item will be tabled at that meeting