



Internal Audit Final Report

Maesteg Swimming Pool

Directorate: Wellbeing
Date: 23rd April 2008.

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1. Introduction

- 1.1. An audit at the Maesteg Swimming Pool was carried out in July 2007 as part of the internal audit plan for 2006/07. The previous audit was in 2004/05 when the overall audit opinion was that inadequate controls were in operation to minimise potential risks to the authority.
- 1.2. The 2004/05 audit was also subject to a follow up review in 2005/06. The original 9 significant recommendations made in the 2005 report were reviewed to assess the progress of implementation. At the time of the follow up just 1 recommendation was found to have been implemented with a further 5 being categorised as in the process of being implemented. These recommendations were revisited during the course of this audit and are included in the main body of the report.
- 1.3. The Pool has suffered with staffing difficulties for approximately two years, with the long term absence of the Pool Manager, this has been seen to impact on the paperwork completion and compliance with expected controls.
- 1.4. Maesteg Swimming Pool has a Management team consisting of a Pool Manager and two Head Attendants. Temporary changes to the management team to cover long term absence have led to inconsistent management and leadership of the Pool.
- 1.5. Business Plan for the Pool for 2006/07 was not available during our review.
- 1.6. Levels of income and expenditure for 2005/06 to 2006/07 are summarised below:

Income	2006/07	2005/06
Fees & Charges	£87,552	£91,399
Bridge Card Sales	£116,399	£116,920
Vending	£11,575	£13,768
Total Income	£215,526	£222,087

Expenditure	2006/07	2005/06
General expenditure	£411,407	£380,784
Repairs	£34,117	£24,041
Total Expenditure	£445,524	£404,825
Net deficit /Subsidy	£229,998	£182,738

- 1.7 The Authority has therefore subsidised the operations of the pool by £229,998 in 2006/07 which is an increase in the deficit of £47,260 from 2005/06. Much of this is due to an increase in staffing and utility costs together with a fall in income.

1.8 The functions of the section were documented, key controls were identified and testing undertaken. The audit findings are based on discussions with staff, observations, and the results of sample testing. Visits to the Pool involved the review of key areas which include:

- Policy & Procedures
- Ordering & Receipt of Goods
- Income Control
- Cash Control
- Payroll & Staffing
- Budget Monitoring
- Stock Control
- Security
- Statutory Issues
- Follow up recommendations made in April 2005

1.9 This report sets out the findings of the review and makes recommendations, where it is felt that improvements in financial and non-financial administration should be made.

2. Objectives of the Audit

2.1. The main objectives of the audit were to ensure:

- Business objectives are being met, including financial management
- Ordering of goods and services is in line with regulations and VFM
- Income is captured, recorded and banked
- Cash is secure
- Staff resources are adequately managed
- Stocks and Stores are adequate and safeguarded:
- Security of cash, customers, staff, building and IT systems is adequate
- Relevant laws and regulations are complied with

3. Audit Opinion

- 3.1. Controls in place to meet the objectives stated in section two are adequate however, based on the lack of implementation of these controls in key areas such as business planning, budget monitoring, Criminal Records Bureau (CRB) checks and health and safety controls, the overall audit opinion on Maesteg Swimming Pool is that there is inadequate control over the key risks to the operation.
- 3.2. It is concerning to note that despite the previous audit opinion from 2004/05 deeming the operation of controls to be inadequate there has been little, if any, improvement in the compliance with key controls at the centre.
- 3.3. We have also made a small number of recommendations, which include one off occurrences of failures in control which may be due to one off errors or weaknesses in the system. These are detailed in the main report and accompanying action plan, categorised as Merits Attention.
- 3.4. This audit report is a report of exception and therefore only where issues have been identified have they been commented upon.

Acknowledgement

A number of staff gave us their time and co-operation during the course of this review. We would like to record our thanks to all of the individuals concerned

4. Findings and Recommendations

Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results.

*The **recommendations** column is categorised on the following basis:*

- Fundamental - action that is considered imperative to ensure that the organisation is not exposed to high risks;*
- Significant - action that is considered necessary to avoid exposure to significant risks;*
- Merits attention - action that is considered desirable and should result in enhanced control or better value for money.*

4.1 Budgetary Control

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.1.1	To ensure that budgets are monitored and action taken where necessary.	Corrective action is not taken and budgets are exceeded.	Finance prepare monthly budget spreadsheets which are saved on the computer network and accessible by the Pool Manager, Quality Development Manager and the Programme Development Manager A monthly business report is produced with the Pool manager collating the required information. Meetings are held monthly with the manager and Quality Development Manager / Programme Development Manager Summary review notes are then compiled with agreed action noted. However, during the management changes these meetings /reports have not always taken place/fully completed, with reports missing for July, August and September 2006 and February and March 2007.	a) All budget reports should be signed off by the Pool Manager to indicate that it has been subject to review and its contents are agreed b) Areas of concern should be investigated thoroughly as soon as possible by the Pool Manager and recorded appropriately. c) Monthly management meetings and Business Reports should be completed in a timely manner	Significant

4.2 Cash Control

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.2.1	To ensure cash allocated to the Pool is securely controlled.	There is a risk that cash is not issued to appropriate persons and not held securely.	<ul style="list-style-type: none"> • The till float is £100, a review of the float was undertaken and it was found to be complete. • Random float checks are not carried out. • Float hand over records were reviewed from April 2007 to the present, and the following was noted: <ul style="list-style-type: none"> ○ 2 "Issued By" signatures were missing. ○ 4 "Issued To" signatures were missing. ○ All "Received By" signatures were present <p>The following issues were noted during the review of the refund/void system:</p> <ul style="list-style-type: none"> • A report is in place within TMLS, which can identify the refunds and voids issued daily by individual users, however this was found not to be in use. <p>Discussions with management clarified that only the Head Attendants and the Manager have access on the system to allow refunds/voids to be carried out.</p>	<p>Float handover records should be completed in full.</p> <p>Consideration should be given to using the TMLS report on refunds/voids, this will allow a full review and reconciliation to printed receipts submitted to management. This could be carried out as a random exercise to identify inappropriate refunds and potential staff training.</p>	Merits Attention

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.2.2	To ensure cash is lifted at the end of day and deposited appropriately.	There is a risk that cash is not collected and deposits are not banked in full.	<p>A review of the banking process identified the following:</p> <ul style="list-style-type: none"> Banking slip – 1/45 banking slip was not completed. Securicor do not sign daily collection forms however all receipts issued by Securicor are signed by Securicor staff. 1/44 daily cash collection forms was missing. 6/44 daily cash summary sections of the daily collection forms were not signed and counter signed appropriately. 6/44 of the daily collection forms had not been signed by the Head Attendant when collected. Z-reading numbers followed consecutively, however 5/45 of the readings were not present. 20/90 of the z-readings were not dual signed. 14/45 bankings do not agree to the z-read totals for each banking. In the sample tested three instances were found of discrepancies in excess of £5 between the till readings and actual cash taken. All were found to have been recorded on the over/under sheets and had been correctly transferred to the periodic income reports for inclusion in the e-returns in accordance with financial regulations.. One E-return was completed 9 days after banking and one e-return was missing. 	<p>All Z-reading should be appropriately extracted, signed by two persons and the difference between the Z-reading and banking should be investigated.</p> <p>Daily Cash Collection forms should be signed by two persons prior to collection by Securicor and signed on collection by the Head Attendant.</p> <p>All E-returns should be completed and submitted in a timely manner.</p>	<p>Significant</p> <p>Merits Attention</p>

4.3 Income

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.3.1	To ensure cash received is administered and banked in tact.	There is a risk that hire income is not levied at the correct rate, administrative documentation is not in place and hirers use the facilities although they are in debt to the Pool.	<p>The following information was identified during the review of hire income:</p> <ul style="list-style-type: none"> • Hire charges are outstanding for two clubs, Bridgend Sharks and Maesteg Swimming Club. The estimated amount of outstanding payments was calculated as BS - £52.00, MSC - £2,164.50 • Completed registers have not been input onto the computer system which generates the request for payment forms. Requests for payment have not been sent to BS for the period 13.03.07 to 27.03.07. • Completed registers have not been input onto the computer system which generates the request for payment forms. Requests for payment have not been sent to MSC for the period 04.03.07 to 23.06.07. • Up to date booking application forms were not present for either club • On one occasion the register was not signed by an appropriate representative of the club. • Other hire income for <ul style="list-style-type: none"> ○ Bro Maorganwvg, last invoice was May for both March and April 07 usage. <p>Children's Hire Income</p> <ul style="list-style-type: none"> • 1/12 balance paid was not recorded • 3/12 receipt numbers have not been recorded 	<p>The hirer should be requested to authorize the block booking form prior to the use of facilities</p> <p>A copy of the completed registers for the hirer of facilities should be retained at the centre</p> <p>Completed registers must be entered onto the computer system in a timely manner to ensure that request for payment is generated and issued each month.</p> <p>Each hirer should make payment on their account monthly.</p>	Significant

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.3.2	To ensure vending income received is administered appropriately and banked intact.	There is a risk that vending machines are not emptied regularly, two persons are not present and where the vending is contracted to an external supplier, the Pool may not receive all commission due.	<ul style="list-style-type: none"> • Money lifted from the vending machines is put through the till. • Rates of vending commission were not evidenced at the Pool • Checks have been made that the date emptied and the amount on the form reconciles with the till receipt. • A reconciliation checking all till amounts have been banked was carried out. • Vending – 4/21 occasions the receipts were not dual signed to evidence that two persons were present at the time that the income was lifted from the vending machines. • Telephone – 3/4 occasions the receipts were not dual signed 	<p>All evidence for vending and telephone income should be signed by both parties present.</p> <p>It is best practice to have a contract in place with all suppliers which should specify the rate of commission.</p>	Merits Attention
4.3.3	To ensure Bridgecard issue is administered appropriately.	There is a risk that cards are issued to inappropriate persons.	<ul style="list-style-type: none"> • Bridge cards can be purchased from the Centre, whereby an application form is completed by the customer, a card issued and activated through the till. Application forms are then sent to the Bridge Card office weekly. When stocks are low, the Bridge card office is informed and requested to issue more cards. The stocks are printed with uniquely identifiable reference numbers. A reconciliation between the stock of Bridge Cards issued and received is not maintained by the Centre although the risk is low due to a central register being kept by the Bridge Card Office. • A report taken from the Leisure Management computer system, Torex and Bridge Card application forms for June and July 2007 reviewed, the following was noted <ul style="list-style-type: none"> ○ All applications have been completed in full and signed by the applicant • 1/13 was not completed by the Pool 	Bridgecard application forms should be completed in full by the appropriate staff member at the pool before submitting to the Bridge Card Office	Merits Attention

4.4 Ordering, Receipt and Payment of Goods and Services

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.4.1	To ensure that the ordering, receipt and payment of goods is in line with financial procedures.	<p>There is a risk that goods are ordered inappropriately, goods are received that have not been ordered and invoices are issued at a price not agreed when the order was made.</p> <p>There is a risk that the pool is invoiced for goods it did not receive.</p>	<p>A review of 14 orders and 7 utility bills was completed and the following issues were identified when this process was reviewed:</p> <ul style="list-style-type: none"> • All orders have been ruled off and completed in full. • 5/14 occasions there was no delivery note. • On one occasion the delivery note was not signed or dated on receiving goods. • A lack of segregation of duties between person ordering goods and authorising the invoice in 7/14 orders • 3 suppliers were not on the approved supplier list published by Procurement. Such suppliers may not have adequate insurance cover as outlined in contract procedure rules and may not represent value for money. • 1/14 invoice stamped on receipt • 4/14 invoice amounts did not agree to order amount due to discount not being applied on the order form. • A further 4/14 invoices did not agree to order amount due to slight discrepancies in price and some items not delivered. • On one occasions the payment was not paid in accordance with the company requirements of seven days. Invoice was authorised for payment 17 days after the invoice date. • One utility invoice amount was high in comparison to other invoices however this was not queried. • Meter readings have been kept intermittently as part of the Energy Monitoring Scheme, but readings have not been used for comparing against invoice. However the temporary Manager has initiated this recently. • An authorised signatory list is not held at the Pool, however a register of key holders indicates those who are also signatories. 	<p>a) There should be segregation of duties evident between ordering and receiving goods, and authorising payment.</p> <p>b) All delivery notes should be signed and dated by the person checking the goods. If there is no delivery note, it should be recorded on the order or invoice that the goods have been received, signed and dated by the recipient.</p> <p>c) Discounts should be applied to orders where applicable.</p> <p>d) Correct up to date prices should be used on orders.</p> <p>e) Meter readings should be checked on receipt of utility bills, to ensure the bill corresponds to the correct usage.</p> <p>f) The pool should consider maintaining a periodic payments register, to prevent overcharges by utility companies and to monitor any unusual expenditure.</p> <p>g) Suppliers should be selected form the supplier list</p> <p>h) An authorised signatory list should be in place and a copy kept at the pool.</p>	Significant

4.5 Payroll and Staffing

<p>4.5.1</p>	<p>To ensure that Staff are only paid overtime that has been worked and documents support the claim. Job descriptions, CRB checks, and qualifications are in place for staff.</p>	<p>There is a risk that staff are paid for hours not worked.</p> <p>There is a risk that staff do not hold the requisite level of qualifications to undertake their role and job descriptions are outdated such that they do not accurately represent the duties carried out.</p> <p>Staff that have not been CRB checked could be working with minors.</p>	<p>Staffing Structures</p> <ul style="list-style-type: none"> • Long term sickness of the permanent Pool Manager over several years has resulted in several changes to the management of the pool and a temporary manager has recently been placed at the pool to accommodate a further period of absence. • The current staffing structure at the Pool has not been updated to reflect staff changes. • A Headcount Analysis report from the HR/Payroll system confirms all current staff but does not reflect the temporary management changes. <p>Overtime Claims</p> <ul style="list-style-type: none"> • Staff rotas are unclear and do not allow for cross referencing, against contractual hours to verify that overtime claimed is appropriate. However the temporary manager is currently developing this. • 12 occasions the employee did not sign in or out. • 4 occasions the employee did not sign out. <p>1 employee total of overtime was calculated incorrectly resulting in ½ hour more than actual hours worked being claimed.</p> <p>CRB/Job Descriptions/Qualifications</p> <ul style="list-style-type: none"> • Human Resources department are responsible for completing CRB checks. There is evidence to demonstrate that only one member of staff has been CRB checked. • Job descriptions and qualification certificates were requested from the Human Resources Department, and the following was noted: <ul style="list-style-type: none"> ○ JD's held for 12/13 staff ○ 3/13 qualifications held in HR • Qualification certificates reviewed at the pool showed that: <ul style="list-style-type: none"> ○ One 1st aiders certificate has expired with another due to expire in July 07, ○ Two staff do not have files at the pool, therefore verification of qualifications for these staff was not possible. 	<ul style="list-style-type: none"> a) All signing in/out forms should be completed in full. b) All timesheets should be verified for accuracy. c) All overtime on timesheets should be reconcilable to the signing in/out sheets d) All staff in contact with minors should be CRB checked whether they are new starters or current employees of the Pool. e) All staff qualification certificates should be held on staff personnel file f) A central record should be maintained indicating training certificate renewal/expiry dates 	<p>Significant</p>
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4.6 Procedures

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.6.1	Ensure that business plans are in place and policy and procedures are adhered to.	The Pool is operating with no strategic planning or direction which may lead to a failure of the establishment to meet its objectives.	<ul style="list-style-type: none"> • The 2006/7 business plan for Maesteg Pool was not prepared, due to staff problems. The 2007/8 business plan is to be prepared shortly now the Leisure department plans have been finalised. • The Finance and Staff Handbook are available and held in the office at the swimming pool. • Specific operational procedures (updated April 2007) are available at the swimming pool and held in the office, they include: <ul style="list-style-type: none"> ○ Strategy & Business Planning ○ Health & Safety ○ Finance and Administration ○ Customer Relations ○ Personnel ○ Continuous Improvement • The authorised signatory list is not held at the swimming pool, Finance have provided a copy of the signatory list dated 04/09/06 which shows the signatories as: G Allen, J.Ward and TO'Shea. Greg Allen is no longer temporary manager of the pool. 	<ul style="list-style-type: none"> a) An up to date Business Plan should be complete and available at the swimming pool b) Relevant policy and procedures should be made available to all staff. 	Significant

4.7 Statutory

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.7.1	Ensure statutory compliance and regulations are adhered to.	There is a risk that the Pool is not complying with established laws and regulations.	<ul style="list-style-type: none"> • HASWA certificate is located in staff room; Greg Allen noted as Manager however he is no longer in post. • Leisure Service operates a Health & Safety planned approach to monthly activities. The H&S Procedural Review Plan held at the pool was out of date, 2005/06. Records to support the planned approach are not present at the pool. • Signing in/out records examined for the period 28.07.06 to the 20.08.06. <ul style="list-style-type: none"> ○ On 8 occasions there is evidence that there was not a 1st aider on site. ○ On 14 occasions there is evidence that employees did not sign in/out. • When reviewing the water testing, the following was identified for the period 01.04.07 to 24.06.07 <ul style="list-style-type: none"> ○ the spa sheet was not fully completed on 7/13 occasions ○ the main pool sheet was not fully completed on 4/13 occasions ○ the small pool sheet was not fully completed on 4/13 occasions ○ None of the sheets have been reviewed by the manager • For the period 2006/07 the inflatable checklist is present and completed on only one occasion, 02.06.06. No other checklists are present. • For the period April 2006 to May 2007 the records of water testing carried out by BCBC, Environmental Health Department show that no major problems have been identified with the two pools and the Jacuzzi. Food premises inspection records have been reviewed with no major concerns identified, with the most recent report indicating all activities related to the inspection as low risk. 	<ul style="list-style-type: none"> a) The HASWA certificate should be updated to reflect the current Pool Manager. b) An up to date H&S Procedural Review Plan should be present at the pool and the manager should consider keeping a central record to demonstrate that the planned action has been taken. c) All certificates for 1st aiders should be held on site and rotas should be compiled based on staff qualifications and job descriptions. d) The water testing forms and checklists should be completed in full in line with issued guidance. e) The inflatable checklists should be completed in full in line with issued guidance. f) A full and comprehensive range of Risk Assessments should be maintained at the pool, reviewed annually and accessible to staff. g) The pool should be consistently represented at Quarterly H&S Committee meetings. 	<ul style="list-style-type: none"> Merits Attention Significant Significant Significant Significant Significant Merits Attention

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
			<ul style="list-style-type: none"> ● A review of Health & Safety Risk Assessments (RA's) was carried out and the following noted: <ul style="list-style-type: none"> ○ The temporary manager developed generic RA's as part of his previous duties which have been passed to Maesteg Swimming Pool, however are not in use. ○ The designated Risk Assessment file contained assessments for pregnant workers and the Canoe Club. ○ Further RA's filed incorrectly dated in 1999 and reviewed 2004. ● Health & Safety committee meets every quarter, minutes reviewed for June, September and December 2006 and March 2007. Representation of Maesteg Swimming Pool for 2/4 meetings, with the temporary manager Greg Allen attending on the two occasions. 		

4.8 Stock Control

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.8.1	Ensure stock is controlled appropriately, logged in and out and write offs are appropriately evidenced and documented.	There is a risk that stock is lost through poor record keeping and stock control procedures.	<ul style="list-style-type: none"> • Stock checks for catering stock are undertaken by Stockwatch. Income Vs stock comparison indicates a deficit of £74.71 for the two month period to the 28th March 2007, this represents just over 4% of actual receipts for that period. Target stock holding indicates that the pool is over target by £236.12. Discussion with management clarified that the pool does not follow any stock control procedures relating to reordering. • Procedural guidance on stock control is included in the Finance Handbook which is held at the Pool. • Stock records are maintained for the movement of vending machine stocks on a 'stock in/out form'. Only one person has to sign the form when adding / removing items. Items are also written off on the form, e.g. if past use-by date. • Stock records on sports equipment and certificates/badges/awards are not completed. • Discussions with management clarified that the TMLS system has a module for stock control however, it is not in use at the Pool. • A review of vending stock showed that out of a sample of 6 boxes of different items the following was noted: <ul style="list-style-type: none"> ○ 3 items have use by dates of the current month. ○ 2 of these items were items with a high sales rate • The remaining has a slow sales rate and highly likely that this item would not be used by the use by date. 	<ul style="list-style-type: none"> a) Stock control procedures should be followed, for example introducing minimum and maximum stock levels for reordering, reducing the stock record total each time an item is sold etc b) Use by dates should be reviewed when receiving goods to ensure that goods are not out of date and have a sufficient shelf life. c) The pool should implement a more thorough system for writing off stock, using the process where a form is completed and signed by two members of staff. d) Stock control should be introduced for sports equipment e.g. goggles and badges/goggles etc. e) The TMLS system should be reviewed to identify whether a stock control module is able to assist in stock control within the Swimming Pool 	Merits attention

4.9 Security

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.9.1	To ensure security of assets is adequate	There is a risk that assets are not held securely.	<p>A review of security measures in place at the Centre were reviewed and the following was identified:</p> <ul style="list-style-type: none"> • The safe is located in a room between the reception area and the office, with access through the reception door. • The reception door has a keypad security lock that was not in use throughout the audit process giving access to all staff. • The Manager and Head Attendants each have a set of keys which should be recorded on the register of key holders. The key register currently in place is dated 2005 and the new Pool Manager is not held on the register. • Till passwords are in place and are changed every 60 days, a 'timing out' system is not used on TMLS system and has not been activated for the computer system in the office. • The pool manager informs the Central IT/Finance support services of new starters who will set up the new users on the TMLS system. The manager was unable to confirm that Central IT/Finance support services are informed of leavers. 	<p>a) The keypad on the reception door should be activated and only authorised staff given access to the security keypad number. Authorises staff should be limited to the Manager</p> <p>b) A log of keys issued to staff should be updated as soon as any changes occur.</p> <p>c) The possibility of a 'time out' system being introduced to TMLS should be considered and users should log out of the computer system when not in use.</p> <p>d) Consideration should be given to periodic lists of current staff being made available to the Facilities Co-ordinator by the Centre Manager, in order for a reconciliation between staff active on the TMLS system and current staffing lists can be completed. This would identify any leavers of the Centre to be inactivated on the TMLS system.</p>	<p>Significant</p> <p>Merits Attention</p> <p>Merits Attention</p> <p>Merits Attention</p>

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
		There is a risk that assets paid for are no longer held by the Pool and the Council is not aware of their existence.	<ul style="list-style-type: none"> • The Head Attendant updates the inventory electronically annually, the most recent being January 2007, however this was not checked or authorised. • Other items held by the Pool on behalf of the clubs are canoes and floats, with the clubs having responsibility for insuring. • A verification exercise was completed and 1 in 10 items were sampled from the list and the following was identified: <ul style="list-style-type: none"> ○ 1 draw unit was found to have been moved from the managers office to the staff room, indicating that some locations were incorrect on the inventory. ○ the small pool cover had been written off and has not been removed from the inventory ○ We were unable to verify the existence of changing room lockers included on the inventory due to ongoing refurbishment of the changing rooms at the time of the audit visit. 	<p>Consider updating list more frequently, i.e. at the time of additions/disposals</p> <p>Consider verification of the inventory by a second person, with a copy being signed and dated.</p>	

4.10 Follow up Recommendations

	Objective	Possible Risk	Test Result	Recommendation	Categorisation
4.10.1	Review 2005/06 recommendations and enquire to their completeness, where they are not being covered as part of main audit review.		<ul style="list-style-type: none"> • All areas were re-visited during the audit. • 9 recommendations were made in total • 1 recommendation has been implemented in part, 8 have not been implemented. 	All recommendations should be implemented in a timely manner.	Significant

Note: Unimplemented recommendations from the 2005/06 follow have been restated in this report and are denoted by an (*) in the Management Action Plan

5.1 Management Action Plan

Rec. No.	Recommendation	Para. No.	Categorisation	Agreed	Management Comments	Officer Responsible	Date to be implemented
1	<p>a) All budget reports should be signed off by the Pool Manager to indicate that it has been subject to review and its contents are agreed.</p> <p>b) Areas of concern should be investigated thoroughly as soon as possible by the Pool Manager and recorded appropriately.</p> <p>c) Monthly management meetings and Business Reports should be completed in a timely manner</p>	4.1.1	Significant	Yes	<p>Monthly meetings started from Nov 2007</p> <p>Review documents available</p> <p>Copies held at site and by Programme Development Manager</p>	<p>Pool Manager</p> <p>Programme Development Manager (Line Manager)</p>	June 2008
2	<p>a) All Z-reading should be appropriately extracted, signed by two persons and the difference between the Z-reading and banking should be investigated.</p> <p>b) Daily Cash Collection forms should be signed by two persons prior to collection by Securicor and signed on collection by the Head Attendant.</p>	4.2.2	Significant	Yes	<p>Training required for all relevant members of staff</p> <p>Roles and Responsibilities need to be clearly defined</p>	<p>Pool Manager</p> <p>Head Assistant</p>	June 2008
3	<p>a) The hirer should be requested to authorize the block booking form prior to the use of facilities (*)</p> <p>b) A copy of the completed registers for the hirer of facilities should be retained at the centre</p> <p>c) Completed registers must be entered onto the computer system in a timely manner to ensure that request for payment is generated and issued each month.</p> <p>d) Each hirer should make payment on their account monthly.</p>	4.3.1	Significant	Yes	<p>Training required for all relevant members of staff on Sport and Recreation financial procedures</p> <p>Procedures currently being looked at by Senior Management Team</p>	<p>Strategy and Performance Manager</p> <p>Pool Manager</p> <p>Strategy and Performance Manager</p>	June 2008

Rec. No.	Recommendation	Para. No.	Categorisation	Agreed	Management Comments	Officer Responsible	Date to be implemented
4	a) There should be segregation of duties evident between ordering and receiving goods, and authorising payment. (*)	4.4.1	Significant	Yes	Training required for all relevant members of staff on Sport and Recreation financial procedures	Strategy and Performance Manager	June 2008
	b) All delivery notes should be signed and dated by the person checking the goods. If there is no delivery note, it should be recorded on the order or invoice that the goods have been received, signed and dated by the recipient. (*)			Yes	As above	Strategy and Performance Manager	June 2008
	c) Discounts should be applied to orders where applicable.			Yes	As above		
	d) Correct up to date prices should be used on orders.						
	e) Meter readings should be checked on receipt of utility bills, to ensure the bill corresponds to the correct usage.			Yes	Meter readings now being sent to Energy Manager to monitor usage etc Meeting to be called to clarify communication processes	Energy Manager/Finance Strategy and Performance Manager	June 2008
	f) The pool should consider maintaining a periodic payments register, to prevent overcharges by utility companies and to monitor any unusual expenditure.			Yes			
	g) Suppliers should be selected from the supplier list			Yes	Up to date suppliers list to be forwarded to every building		
	h) An authorised signatory list should be in place and a copy kept at the pool			Yes	Link with Finance to obtain current list		
5	a) All signing in/out forms should be completed in full. (*)	4.5.1	Significant	Yes	Training required for all relevant members of staff on Sport and Recreation financial procedures	Strategy and Performance Manager	June 2008
	b) All timesheets should be verified for accuracy.					HR	
	c) All overtime on timesheets should be reconcilable to the signing in/out sheets				Current HR policy is not checking existing staff. Policy in place for new starter		
	d) All staff in contact with minors should be CRB checked whether they are new starters or current employees of the Pool. (*)			Yes	Agreed –Training records to be kept on site and updated	Pool Manager/Training Co-ordinator	
	e) All staff qualification certificates should be held on staff personnel file. (*)						
	f) A central record should be maintained indicating training certificate renewal/expiry dates						

Rec. No.	Recommendation	Para. No.	Categorisation	Agreed	Management Comments	Officer Responsible	Date to be implemented
6	a) An up to date Business Plan should be complete and available at the swimming pool b) Relevant policy and procedures should be made available to all staff.	4.6.1	Significant	Yes	To be implemented from 1 st April 2008	Strategy and Performance Manager	April 2008
7	a) An up to date H&S Procedural Review Plan should be present at the pool and the manager should consider keeping a central record to demonstrate that the planned action has been taken. b) All certificates for 1 st aiders should be held on site and rotas should be compiled based on staff qualifications and job descriptions. c) The water testing forms and checklists should be completed in full in line with issued guidance. d) The inflatable checklists should be completed in full in line with issued guidance. e) A full and comprehensive range of Risk Assessments should be maintained at the pool, reviewed annually and accessible to staff.	4.7.1	Significant	Yes Yes	Need to review IPS system at MSP Records need to be updated Need to review IPS system at MSP	Strategy and Performance Manager Pool Manager/Facility Coordinator Strategy and Performance Manager	June 2008 June 2008
8	The keypad on the reception door should be activated and only authorised staff given access to the security keypad number. Authorises staff should be limited to the Manager	4.9.1	Significant	Yes	Manager to restrict access to area	Pool Manager	March 2008
9	a) Float handover records should be completed in full. b) Consideration should be given to using the TMLS report on refunds/voids, this will allow a full review and reconciliation to printed receipts submitted to management. This could be carried out as a random exercise to identify inappropriate refunds and potential staff training.	4.2.1	Merits Attention	Yes	Training required for all relevant members of staff on Sport and Recreation financial procedures	Strategy and Performance Manager	June 2008
10	a) All E-returns should be completed and submitted in a timely manner.	4.2.2	Merits Attention	Yes	Training required for all relevant members of staff on Sport and Recreation financial procedures	Strategy and Performance Manager	June 2008

11	<p>b) All evidence for vending and telephone income should be signed by both parties present</p> <p>c) It is best practice to have a contract in place with all suppliers, which should specify the rate of commission.</p>	4.3.2	Merits Attention	Yes	Training required for all relevant members of staff on Sport and Recreation financial procedures	Strategy and Performance Manager	June 2008
12	Bridge card application forms should be completed in full by the appropriate staff member at the pool before submitting to the Bridge Card Office	4.3.3	Merits Attention	Yes	Training required for all relevant members of staff on Sport and Recreation financial procedures- Bridge Card operation	Strategy and Performance Manager	June 2008
13	<p>a) The HASWA certificate should be updated to reflect the current Pool Manager.</p> <p>b) The pool should be consistently represented at Quarterly H&S Committee meetings.</p>	4.7.1	Merits Attention	Yes	<p>Certificate to be updated</p> <p>Manager /Head Assistant to attend</p>	Pool Manager	March 2008
14	<p>a) Stock control procedures should be followed, for example introducing minimum and maximum stock levels for reordering, reducing the stock record total each time an item is sold etc</p> <p>b) Use by dates should be reviewed when receiving goods to ensure that goods are not out of date and have a sufficient shelf life.</p> <p>c) The pool should implement a more thorough system for writing off stock, using the process where a form is completed and signed by two members of staff.</p> <p>d) Stock control should be introduced for sports equipment e.g. goggles and badges/goggles etc.</p> <p>e) The TMLS system should be reviewed to identify whether a stock control module is able to assist in stock control within the Swimming Pool</p>	4.8.1	Merits Attention	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Training required for all relevant members of staff on Sport and Recreation financial procedures- Vending</p> <p>Training required for all relevant members of staff on Sport and Recreation financial procedures- Vending operation</p> <p>Training required for all relevant members of staff on Sport and Recreation financial procedures</p>	<p>Strategy and Performance Manager</p> <p>Strategy and Performance Manager</p>	June 2008

15	a) A log of keys issued to staff should be updated as soon as any changes occur. (*)	4.9.1	Merits Attention	Yes	Pool Manager to investigate procedure currently in operation at BRC	Pool Manager	June 2008
	b) The possibility of a 'time out' system being introduced to TMLS should be considered and users should log out of the computer system when not in use.			Yes	Currently co-ordinated by Technical Support Officer - Manager to link with him	Pool Manager/Technical Support Officer	
16	c) Consideration should be given to periodic lists of current staff being made available to the Facilities Co-ordinator by the Centre Manager, in order for reconciliation between staff active on the TMLS system and current-staffing lists can be completed. This would identify any leavers of the Centre to be inactivated on the TMLS system.						
	a) Consider updating list more frequently, i.e. at the time of additions/disposals			Yes	Manager to update on a more frequent basis	Pool Manager	April 2008
	b) Consider verification of the inventory by a second person, with a copy being signed and dated.			Yes	2 people to sign updated document off	Pool Manager	

Note

As related to in the Introduction Maesteg Swimming Pool has suffered with major staffing difficulties for approximately 3 years with the long-term absence of the Pool Manger The Audit has highlighted various issues surrounding the lack of leadership and ownership from the pool. With this in mind a re focus and training of the various Sport and Recreation Policies and Procedures needs to be implemented at the pool

The imminent appointment of a Quality and Performance coordinator will ensure that standards and procedures are adhered to.

This post will be the main driver in ensuring all standards are met within the Sport and Recreation Department and hopefully will be in place by May 2008

This post will report to the Strategy and Performance Manager - for the Department

As the Department is already 2 members of the Senior Management Team (50%) short this post is seen to be vital in the “quality processes “ required

The Training of the staff will be undertaken - in part - at their weekly staff training meetings

This will be programmed and signed off accordingly.

The Department is waiting for the updated version of its various policies currently being reviewed by the Senior Management Team

This Updated version will be the basis of the training where required for all the department.

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