

**BRIDGEND COUNTY BOROUGH COUNCIL**

**REPORT TO AUDIT COMMITTEE**

**14 APRIL 2011**

**REPORT OF THE ASSISTANT CHIEF EXECUTIVE PERFORMANCE**

**COMPLETED AUDITS**

**1. Purpose of Report .**

1.1 To summarise for Members the findings of the audits recently completed by the Internal Audit Division.

**2. Connection to Corporate Improvement Plan / Other Corporate Priority.**

2.1 Internal Audit's work impacts on the Corporate Improvement Plan and other corporate priorities

**3. Background.**

3.1 Internal Audit conducts reviews according to an annual audit plan and reports findings to Audit Committee.

**4. Current situation / proposal.**

4.1 Recently completed audits are summarised in the following table:

<b>Report</b>	<b>System Overview</b>	<b>Work Finalised</b>	<b>Audit Days</b>	<b>Key Messages</b>	<b>Audit Opinion</b>	<b>Key Action Plan Dates</b>
Inclusion & Psychology Services	The overall aim of the Inclusion Service is to assist in ensuring the access of children and young people with additional needs to a high quality education, which is broad, balanced and relevant to meeting their individual needs	March 2011	37	The section's willingness to embrace change was demonstrated by recent changes and the current Inclusion Strategy. Also noted was the genuine enthusiasm amongst the staff to ensure the best possible outcomes for children. Improvements were needed in the areas of documented procedures, the completion of risk assessments for home tutors and bringing SLA's with schools up to date.	Reasonable	September 2011
Welsh Purchasing Consortium	The WPC comprises of 16 Welsh local authorities who each make a contribution to fund a Central Management Team. The CMT provides a number of key support roles to the Consortium members including strategic planning, standardisation of practices, technical specifications and monitoring.	March 2011	18	It is considered that BCBC is making good use of a group facility that offers clear advantages over a singular approach to procurement. Directorates are making good use of WPC contracts and are regularly notified of new and updated contracts by Central Procurement.  It was felt that more formalised risk management processes for contracts deemed as high risk should be put in place by the Consortium Officers.	Reasonable	March 2011

<p>Garw Valley Leisure Centre</p>	<p>Income is approximately £115k and has a subsidy, net of capital charges, of £120k.</p>	<p>March 2011</p>	<p>15 days</p>	<p>Our review of this, and other centres within the service over the last year indicate a significant improvement in the business planning progress with service objectives clearly fed down to centre level operational plans and monthly business reviews with Senior Management.</p> <p>A key issue identified was the inconsistent use / completion of documentation for gym users. This has been found to be common across all leisure establishments audited.</p>	<p>Reasonable</p>	<p>March 2011</p>
<p>Maesteg Sports Centre</p>	<p>Income is approximately £255k and has a subsidy, net of capital charges, of £245k. In addition to the leisure facilities available, the centre also hosts a public library. (Figures above do not include the library facility).</p>	<p>March 2011</p>	<p>11 days</p>	<p>The centre is to be commended on its budgetary controls, Health and Safety systems and security measures.</p> <p>The key issues identified are the same as those found in the Garw Valley Leisure Centre.</p>	<p>Reasonable</p>	<p>April 2011</p>
<p>Ogmore Valley Life Centre</p>	<p>Income is approximately £90k and has a subsidy, net of capital charges, of £95k. In addition to the leisure facilities available, the centre also hosts a public library. (Figures</p>	<p>March 2011</p>	<p>10 days</p>	<p>As per the other centres reviewed, OVLC is to be commended on its budgetary controls and Health and Safety systems. In addition there was good evidence of segregation of duties in the banking processes.</p>	<p>Reasonable</p>	<p>May 2011</p>

	above do not include the library facility).			A key issue again relates to the completion of documentation for gym users		
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4.2 Members are invited to raise any issues on these audits or to request the production of a fuller report at the next meeting.

**5. Effect upon Policy Framework & Procedure Rules.**

5.1 None

**6. Equality Impact Assessment.**

6.1 There are no equality issues

**7. Financial Implications**

7.1 None.

**8. Recommendation.**

8.1 That the Committee note the report.

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**14 April 2011**

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**Background documents:**

Internal Audit reports relating to the above audits held within the Internal Audit Division.