

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

21 APRIL 2016

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### INFORMATION AND ACTION REQUESTS BY COMMITTEE

##### 1. Purpose of Report

- 1.1 To summarise for Members the actions and information requests made by the Audit Committee at its last meeting on the 28<sup>th</sup> January 2016.

##### 2. Connection to Corporate Improvement Objectives / Other Corporate Priorities

- 2.1 Internal Audit's work impacts on all of the Corporate Improvement Objectives 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 A summary of actions and information provided is contained in the following table:

Audit Committee Date	Action /Request	Officer Responsible	Comment / Action / Resolution	Current Status
28 <sup>th</sup> January 2016	IASS External Assessment - That the Committee noted that a further report would be presented to the Committee, setting out the proposed scope and objectives of the assessment to be undertaken, to ensure that the Committee can gain the necessary external assurances on the effectiveness of the Internal Audit Shared Service function.	CIA		Outstanding
28 <sup>th</sup> January 2016	CRSA - A Member referred to page 183 of the papers, and noted the question 'where an external organisation hires school facilities, are official agreements set up and signed which set out the terms of hire.' He asked if the	CIA	The Chief Internal Auditor confirmed that she would check this issue out and make any necessary changes she felt may be required to the Toolkit, if she considered this necessary.  <a href="#">The Financial Scheme for Schools - Supplement H, sets out the</a>	Complete

	<p>Council/school in question were responsible in terms of anything that went wrong as a result of external organisations hiring these facilities or the organisation itself.</p>		<p>requirements where school premises are hired/used by outside organisations, as per below:  <i>USAGE GRANTED INDEPENDENTLY BY GOVERNING BODIES</i></p> <p><i>Governing Bodies, in accordance with Section 42 of the Education (No.2) Act 1986 are empowered to approve the use of school premises and facilities outside School hours without reference to the Authority, provided that :</i></p> <p><i>(a) the Authority's own requirements for use by its own departments and directorates is given priority and are satisfactorily met;</i>  <i>(b) usage is compatible with the general aims and purposes of the school, i.e. the promotion of the educational, social, moral, spiritual and recreational well-being of pupils and the community;</i>  <i>(c) usage will not damage accommodation and facilities by improper or excessive use;</i>  <i>(d) health and safety requirements are met;</i>  <i>(e)users have appropriate insurance cover;</i>  <i>(f) it is clearly understood that the Authority will make no reimbursement whatsoever to Governing Bodies for the costs incurred by independent hirings of this kind.</i></p> <p>Further the Supplement requires that a Community Use Agreement is completed for each user/user group at least a month before the activity/ activities are scheduled to take place and that charges are both realistic and affordable.</p>	
	<p>COMPLETED AUDITS - A member referred to the monitoring of performance arrangements in relation to the Leisure Services Contract, and the promotion of the Access to Leisure – Financially Disadvantaged Scheme. She felt that the issue regarding data</p>	<p>CIA</p>	<p>The Chief Internal Auditor advised that she would look into this suggestion.</p>	

	protection issues could be overcome by advising individuals on Housing Benefit of this Scheme by placing details regarding this in the letter that includes their benefit entitlements which they receive monthly.			
28 <sup>th</sup> January 2016	Outturn Report. During the presentation of this report, a Member requested whether the CIA could provide a list of the audits not undertaken during the year but were included in the original plan.	CIA	Attached as an Agenda Item to the meeting held on 21 <sup>st</sup> April 2016.	Completed

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

5.1 None

## **6. Equality Impact Assessment.**

6.1 There are no equality implications.

## **7. Financial Implications.**

7.1 There are no financial implications regarding this report.

## **8. Recommendation.**

8.1 That the Committee notes this report.

**Helen Smith**  
**Chief Internal Auditor**  
**21<sup>st</sup> April 2016**

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## **Background Documents**

None