

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2013/14

COMMITTEE:

AUDIT COMMITTEE

20th November 2013

REPORT OF:-

GROUP DIRECTOR, CORPORATE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

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Item No. 3
Summary of 'Establishment' Audit Reviews

1. PURPOSE OF THE REPORT

This report provides Members with a summary of audit assignments as requested at the Council's Audit Committee held on 15th October 2013.

2. RECOMMENDATIONS

All of the information contained within this report has been reported and considered at previous audit committees, it is therefore recommended that Members:

2.1 Note the contents of this Report.

2.2 Re-affirm that a follow up audit be undertaken at the Cynon Valley Museum in due course and that an establishment audit is undertaken at the Rhondda Heritage Park.

3. BACKGROUND

3.1 Following receipt and consideration of the Cynon Valley Museum Internal Audit Report at the Council's Audit Committee dated 15th October 2013, Members of the Audit Committee requested further information relating to previous work undertaken by Internal Audit at 'similar establishments'.

3.2 At the Audit Committee on the 15th October 2013, it was resolved:

'c) That a summary of similar establishments to Cynon Valley Museum be presented to Committee to provide Members with information in relation to when they were last audited together with a summary of the audit opinions if available.'

3.3 This report provides the Audit Committee with a summary of 'establishment' audit reviews for the previous four financial years. The summaries are 'ordered' under the relevant financial year, provide the date that the final

report was issued, the date presented to audit committee along with the introduction and opinion.

4. SUMMARY

- 4.1 The majority of audit opinions reported during the past four years for similar type establishments to the Cynon Valley Museum have concluded that the overall standard of financial administration to be of a satisfactory / good standard.
- 4.2 At the previous audit committee Members queried the extent and coverage of similar establishments to Cynon Valley Museum by Internal Audit in previous audit plans. Appendix 1 demonstrates a broad coverage of 'establishment' audit reviews across the Council both in the current and also previous years.

LOCAL GOVERNMENT ACT, 1972

as amended by

THE ACCESS TO INFORMATION ACT, 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LIST OF BACKGROUND PAPERS

AUDIT COMMITTEE

20th November 2013

Report of the Group Director, Corporate Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

3. Summary of 'Establishment' Audit Reviews

IA / MC

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Appendix 1 – Summary of Internal Audit Reviews

2013/14 INTERNAL AUDIT PLAN

- CHILDREN'S DAY CARE FACILITIES
- HOMES FOR THE ELDERLY – SYSTEMS REVIEW
- CYNON VALLEY MUSEUM
- LEISURE ESTABLISHMENT REVIEW – RHONDDA
- LEISURE ESTABLISHMENT REVIEW – CYNON
- LEISURE ESTABLISHMENT REVIEW – TAF

COMMUNITY & CHILDREN'S SERVICES				
CHILDREN'S DAY CARE FACILITIES	Priority	Status	Final Report	Audit Committee
	Medium	Planned		
Not started.				
HOMES FOR THE ELDERLY – SYSTEMS REVIEW	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	17/10/2013	20/11/2013
See Audit Committee 20 th November 2013.				

CHIEF EXECUTIVE				
CYNON VALLEY MUSEUM	Priority	Status	Final Report	Audit Committee
		Low	Final Report	27/09/2013
<p>INTRODUCTION</p> <p>The Cynon Valley Museum provides services to the public and income is received from the hire of meeting rooms and conference facilities by the Council and external agencies, the sale of souvenirs from the gift shop and the operation of a cafeteria.</p> <p>The purpose of the audit is to assess the Museum's standards of financial administration.</p> <p>Cynon Valley Museum has not been the subject of an internal audit review previously.</p> <p>AUDIT OPINION</p> <p>The overall control environment at the Museum relating to financial administration is considered to be poor with weaknesses identified in all nine of the areas examined. Eight of these areas have at least one high priority finding/recommendation in need of immediate improvement.</p> <p>It was found that the systems in place at the Museum for purchasing and invoicing are in need of improvement, with the records not maintained in an organised manner. There are no stock records or inventories maintained for office equipment, cafeteria food stock or for the stock held in the shop, it is therefore not possible to provide assurance to Management in relation to the purchasing and invoicing activities at the Museum.</p> <p>The systems in place for income collection and bankings are also poor, and whilst it appears that all income received has been banked, it is not possible to provide complete assurance due to the poor organisation of the income records and no stock records maintained to monitor expected and actual income.</p> <p>Controls surrounding Annual Leave, Time Management and Sickness are poor. There is limited evidence available to support the actual number of Annual Leave days taken by each member of staff. Staff are not always signing in/out when they are in work and formal sickness procedures are not always being adhered to. Internal Audit cannot provide assurance that all staff have worked their contracted hours or taken their contracted allocation of Annual Leave days.</p> <p>Visitor numbers are updated in the Ffynnon computer system each quarter. No evidence to support visitor numbers was available apart from a two week sample taken in July 2010, with 326 visitors recorded on the manual record. However, it was reported on the Ffynnon system that there were 3875 visitors for this month, a difference of 3549 visitors. No explanation could be provided for this variation.</p> <p>The implementation of the recommendations included within this report will help improve the administration at the Museum.</p> <p>Internal Audit will undertake an 'unannounced' follow-up visit.</p>				

ENVIRONMENTAL SERVICES				
LEISURE ESTABLISHMENT REVIEW - RHONDDA	Priority	Status	Final Report	Audit Committee
	High	Final Report	15/10/2013	20/11/2013
See Audit Committee 20 th November 2013.				
LEISURE ESTABLISHMENT REVIEW - CYNON	Priority	Status	Final Report	Audit Committee
	High	Final Report	11/10/2013	20/11/2013
See Audit Committee 20 th November 2013.				
LEISURE ESTABLISHMENT REVIEW - TAF	Priority	Status	Final Report	Audit Committee
	High	Final Report	20/08/2013	16/9/2013
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>The Council provides a range of leisure and recreation facilities within its eight Leisure Centres and three dedicated Swimming Pools. These Centres provide a range of indoor activities and courses such as swimming, fitness suites, fitness classes, squash, badminton, 5 a-side football to name a few.</p> <p>Llantrisant Leisure Centre was last subject to audit review in September 2010.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be of a satisfactory standard. A small number of recommendations have been made, that if implemented will enhance the overall control environment further.</p>				

2012/13 INTERNAL AUDIT PLAN

- ABERCYNON DAY CENTRE – ELDERLY
- BRONLLWYN DAY CENTRE – ELDERLY
- LEISURE ESTABLISHMENT REVIEW – RHONDDA
- LEISURE ESTABLISHMENT REVIEW – CYNON
- LEISURE ESTABLISHMENT REVIEW – TAF

COMMUNITY & CHILDREN'S SERVICES				
ABERCYNON DAY CENTRE - ELDERLY	Priority	Status	Final Report	Audit Committee
		Low	Final Report	23/08/2012
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the Centre in achieving standards of good practice in financial administration. Day Centres are considered to be an area of low risk and as such are incorporated into the Audit Plan on a periodic basis. This Day Centre was previously subject to an Internal audit review in July 2008.</p> <p>Whilst there are a number and variety of systems in operation at the Centre for which the Manager has day-to-day control, all financial transactions are processed via the Central Office. Additionally, budgetary allocations are determined centrally.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be satisfactory.</p> <p>Notwithstanding this, issues were identified in 5 of the 7 areas examined, with Food Stock Control requiring the most improvement: this was an area which has also been highlighted previously.</p> <p>Implementation of the recommendations contained herein should further enhance the procedures already in place.</p>				

BRONLLWYN DAY CENTRE - ELDERLY	Priority	Status	Final Report	Audit Committee
	Low	Final Report	06/02/2013	
<p>INTRODUCTION</p> <p>Day Centres are considered to be an area of low risk and as such is incorporated into the Strategic Audit Plan on a periodic basis, Bronllwyn Day Care Centre was previously subject to an Internal Audit review in June 2008.</p> <p>Whilst there are a number and variety of systems in operation at a Resource Centre for which the Manager has day-to-day control, all financial transactions are processed via the local Principal Office. Additionally, budgetary allocations are determined centrally by the Community Care Department, Finance Section who also provide support in controlling and monitoring the budget.</p> <p>The purpose of the audit review is to help and advise the Day Centre in achieving general standards of good practice in financial administration. The audit also aims to provide the Day Centre with a framework to evaluate the effectiveness of its financial administration and, where weaknesses are identified, to make appropriate recommendations for corrective action.</p> <p>OPINION</p> <p>The overall financial administration at Bronllwyn Day Centre is considered to be satisfactory. However, due to the unique situation whereby the centre shares the same site as the home for the elderly and is now managed by one Registered Manager the following matters should be considered;</p> <ul style="list-style-type: none"> • Utilising the home for the elderly purchase card for the day centre to process utility bills for example, but also make purchases thus reducing the number of invoices to be sent for processing. • Merging the two establishments' budgets to one cost centre. <p>This review has identified a small number of instances whereby procedures have not been followed fully, however these are not considered significant and do not have an impact on the overall level of assurance provided.</p>				

ENVIRONMENTAL SERVICES				
LEISURE ESTABLISHMENT REVIEW - RHONDDA	Priority	Status	Final Report	Audit Committee
	High	Final Report	05/07/2012	4/9/2012
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>The Council provides a range of leisure and recreation facilities within its eight Leisure Centres and three dedicated Swimming Pools. These centres provide a range of indoor activities and courses, such as swimming, fitness suites, fitness classes, squash, badminton and 5 a-side football.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the centre is considered to be of a good standard and there has been some notable changes / improvements made since the previous review. Notwithstanding this, some issues were noted during the review, but these were generally minor in nature and did not significantly effect the systems of control in place. The implementation of the recommendations included in this report will further enhance the financial administration at the centre.</p>				
LEISURE ESTABLISHMENT REVIEW - CYNON	Priority	Status	Final Report	Audit Committee
	High	Final Report	05/09/2012	24/10/2012
<p>INTRODUCTION</p> <p>The purpose of the audit review was to evaluate the financial management arrangements in place at the sports centre.</p> <p>The Council provides a range of leisure and recreation facilities within its eight Leisure Centres and three dedicated Swimming Pools. These centres provide a range of indoor activities and courses, such as swimming, fitness suites, fitness classes, squash, badminton and 5 a-side football.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the sports centre is considered to be of a good standard. Notwithstanding this, some issues were noted, but these were generally minor in nature and did not significantly affect the systems of control in place. The implementation of the recommendations included in the report will further enhance the financial administration at the Centre.</p>				

LEISURE ESTABLISHMENT REVIEW - TAF	Priority	Status	Final Report	Audit Committee
		High	Final Report	16/01/2013
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>The Council provides a range of leisure and recreation facilities within its eight Leisure Centres and three dedicated Swimming Pools. These Centres provide a range of indoor activities and courses such as swimming, fitness suites, fitness classes, squash, badminton, 5 a-side football. Hawthorn Leisure Centre was selected for review.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be of a good standard. Notwithstanding this, some issues were noted the majority of which were minor in nature and did not significantly affect the systems of internal control in place. The implementation of the recommendations included in this report will further enhance the financial administration at the Centre.</p>				

2011/12 INTERNAL AUDIT PLAN

- RIVERSIDE DAY CENTRE – ELDERLY
- TONYREFAIL DAY CENTRE – ELDERLY
- LLWYNYPIA DAY CENTRE LEARNING DISABILITIES
- GADLYS INDEPENDENT LIVING RESOURCE BASE
- TREForest DAY CENTRE LEARNING DISABILITIES
- YOUTH CENTRES – FOLLOW-UP

COMMUNITY & CHILDREN'S SERVICES				
RIVERSIDE DAY CENTRE - ELDERLY	Priority	Status	Final Report	Audit Committee
		Low	Final Report	24/08/2011
<p>INTRODUCTION</p> <p>There are a variety of financial based systems in operation at the Centre which are administered and are the responsibility of the Centre Manager these include;</p> <ul style="list-style-type: none"> • Budgetary Control • Unofficial Fund • Petty Cash • Clients Meals • Food Stock Control • Purchasing <p>AUDIT OPINION</p> <p>The overall financial administration at Riverside Day Centre is considered to be satisfactory.</p> <p>This review has identified a small number of instances whereby procedures have not been followed fully, however these do not have an impact on the overall level of assurance provided.</p>				

TONYREFAIL DAY CENTRE - ELDERLY	Priority	Status	Final Report	Audit Committee
	Low	Final Report	15/12/2011	14/3/2012
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the Day Centre in achieving general standards of good practice in financial administration. The review also aims to provide the Day Centre with a framework to evaluate the effectiveness of its financial administration and, where weaknesses are identified, to make appropriate recommendations for corrective action.</p> <p>There are a variety of financial based systems in operation at the Centre which are the responsibility of the Centre Manager these include;</p> <ul style="list-style-type: none"> • Budgetary Control • Unofficial Fund • Petty Cash • Clients Meals • Food Stock Control • Purchasing <p>Tonyrefail Day Centre was last subject to an Internal Audit review in 2003.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at Tonyrefail Day Centre is considered to be satisfactory.</p> <p>This review has identified a small number of occasions whereby procedures have not been followed fully, however these are not considered significant and do not have an impact on the overall level of assurance provided.</p>				
LLWYNYPPIA DAY CENTRE LEARNING DISABILITIES	Priority	Status	Final Report	Audit Committee
	Low	Final Report	04/08/2011	5/09/2011
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the Centre in achieving general standards of good practice in financial administration. Day Centres are considered to be an area of low risk and as such are incorporated into the Strategic Audit Plan on a periodic basis. Llwynypia Day Centre was previously subject to an Internal Audit review in December 2003.</p> <p>Whilst there are a number and variety of systems in operation at a Day Centre for which the Manager has day-to-day control, all financial transactions are processed via the local Principal Office. Additionally, budgetary allocations are determined centrally by the Principal Office who also provide support in controlling and monitoring the budget.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be of a satisfactory standard.</p>				

GADLYS INDEPENDENT LIVING RESOURCE BASE	Priority	Status	Final Report	Audit Committee
	Low	Final Report	19/04/2012	4/9/2012
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the Centre in achieving general standards of good practice in financial administration. Day Centres are considered to be an area of low risk and as such are incorporated into the Strategic Audit Plan on a periodic basis. The Gadlys Independent Living Resource Base was previously subject to an Internal audit review in February 2005.</p> <p>Whilst there are a number and variety of systems in operation at a Resource Centre for which the Manager has day-to-day control, all financial transactions are processed via the local Principal Office. Additionally, budgetary allocations are determined centrally by the Community & Children's Services Finance Team who also provide support in controlling and monitoring the budget.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be satisfactory.</p> <p>Notwithstanding this, issues were identified in 5 of the 8 areas examined, with Food Stock Control requiring the most improvement, an area which has also been highlighted previously.</p> <p>Implementation of the recommendations contained herein should further enhance the procedures already in place.</p>				
TREFOREST DAY CENTRE LEARNING DISABILITIES	Priority	Status	Final Report	Audit Committee
	Low	Final Report	15/09/2011	10/10/2011
<p>INTRODUCTION</p> <p>Treforest Day Centre was previously subject to an Internal Audit review in August 2005, and was therefore included for coverage in the current years Audit Plan.</p> <p>Whilst there are a number and variety of systems in operation at a Day Centre for which the Manager has day-to-day control, all financial transactions are processed via the Principal Office. Additionally, budgetary allocations are determined centrally by the Community Care Department, Finance Section who also provide support in controlling and monitoring the budget.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be of a satisfactory standard.</p>				

EDUCATION & LIFELONG LEARNING				
YOUTH CENTRES - FOLLOW-UP	Priority	Status	Final Report	Audit Committee
		High	Final Report	16/02/2012
<p>INTRODUCTION</p> <p>Youth Centres are social and recreational centres for 11 to 25 year olds. The Centres support opportunities for young people to develop their physical, social and emotional abilities and to experience achievement, leadership, enjoyment, friendship and recognition.</p> <p>Youth Centres, provided through 19 establishments, offer organised programmes for physical activities, such as dance and sports, and for academic and arts programmes, such as science, crafts and theatre. They also offer opportunities for unstructured activities, such as game playing, socialising, club meetings and outdoor recreation. While unstructured activities are an essential part of Youth Centres, they are staffed by youth workers who set up the activities and ensure the well being of participants.</p> <p>Each Youth Centre holds their own bank account, through which any expenditure and income received is processed. Each Centre receives income such as admission contributions, tuck shop sales and disco's, while items of expenditure may include food and drink for tuck shops and trips.</p> <p>The Youth Integration Team Leader and Assistant Team Leader supervise 3 Youth Integration Officers, who oversee the operation of the Centres within their cluster groups. Each Youth Centre is supervised by a Senior Youth Worker.</p> <p>An Internal Audit review was undertaken in 2010-11, where it was concluded that the administration of Youth Centres was in need of improvement.</p> <p>AUDIT OPINION</p> <p>Since the last audit report, progress has been made on several of the recommendations made. However, implementing the Internal Audit recommendations in this report will improve the Service further.</p> <p>It is pleasing to see that progress has been made in reviewing the processes and Financial Procedures used in the administration of Youth Centres, with training also provided to Senior Youth Workers. It is also recognised that all Youth Centre Bank Accounts are now held within the Council's control, resulting in greater control and monitoring of all income and expenditure. Additionally, improvements have been made to ensure that all food items purchased for tuck shop sales are now being procured from Council Approved Food Suppliers.</p> <p>To complete this process, Procedures for Youth Integration Officers need to be developed and training provided to ensure each Youth Integration Officer involved in the administration and monitoring of Youth Centres is fully aware of what is expected of them and how to undertake their roles.</p> <p>Consideration also needs to be given to improving ICT systems in place, to ensure the new processes are being used to their full potential.</p>				

2010/11 INTERNAL AUDIT PLAN

- OPEN ACCESS DAY CENTRES
- RESIDENTIAL SERVICES - SYSTEM REVIEW
- CASH COLLECTION & BANKING PROCEDURES (MENTAL HEALTH & LEARNING & DISABILITY DAY CENTRES)
- YOUTH CENTRES
- THEATRES
- YNYS POOL
- BRONWYDD POOL
- LLANTRISANT LEISURE CENTRE
- RHONDDA FACH SPORTS CENTRE

COMMUNITY & CHILDREN'S SERVICES				
OPEN ACCESS DAY CENTRES	Priority	Status	Final Report	Audit Committee
	High	Final Report	27/07/2010	27/9/2010
<p>INTRODUCTION</p> <p>An Open Access Day Centre is a place providing social care or recreation for anyone over 50 years of age. There are 19 Open Access Day Centres throughout Rhondda Cynon Taf, which offer this facility, all of which have catering facilities for service users to have a snack or meal throughout the day. The Day Centres have been under scrutiny recently in order to standardise the opening and closing times of all those operating throughout the County Borough.</p> <p>The purpose of this Audit review was to help and advise the Community Day Services Manager in achieving general standards of good practice in administration. The Audit also aimed to provide the Community Day Services Manager with a framework to evaluate the effectiveness of its financial administration and, where weaknesses were identified, to make appropriate recommendations for corrective action.</p> <p>AUDIT OPINION</p> <p>The Audit review has raised concerns about the retention of Alcohol in 2 of the 4 day centres visited. Assurances were given by staff that the items held were not purchased by the Day Centres but had been donated by Service Users to be used as prizes in a Christmas raffle or to be served with the Day Centre Christmas lunches.</p>				
RESIDENTIAL SERVICES - SYSTEM REVIEW	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	13/09/2010	29/11/2010
<p>INTRODUCTION</p> <p>The management and control of the twelve Council's Elderly Residential Homes is undertaken by the Community and Children's Services Group.</p> <p>The purpose of the audit review is to help and advise Management in achieving general standards of good practice in financial administration at each of its Elderly Residential Homes, and where weaknesses are identified, to make appropriate recommendations for corrective action.</p> <p>Two homes were subject to an Audit review in April 2008; however the remainder have not been reviewed for between 4 and 6 years.</p> <p>AUDIT OPINION</p> <p>Overall the financial control environment for the 5 Elderly Care Homes visited (Ferndale House, Pentre House, Tegfan, Maesyffynon and Ystrad Fechan) is considered satisfactory with only three high risk issues noted for the 5 objectives examined.</p> <p>However, whilst overall the processes are considered satisfactory, the issues identified should not only be used to strengthen and improve the efficiency and effectiveness of the specific homes highlighted, but also introduced at the homes not subject to audit coverage.</p> <p>The implementation of the recommendations contained in this report should further improve the control environment at each home.</p>				

CASH COLLECTION & BANKING PROCEDURES (MENTAL HEALTH & LEARNING & DISABILITY DAY CENTRES)	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	14/12/2010	18/1/2011
<p>INTRODUCTION</p> <p>The responsibility for the provision of day care services and support for users with both learning difficulties and mental health issues lies with the Group Director Community & Children’s Services. The Service is administered by the Service Director Health and Social Care.</p> <p>Currently, there are a number of establishments i.e. day centres, community centres located throughout the County Borough that actively provide day care facilities and support to people who have learning difficulties and/or mental health issues. There are currently 3 main day centres providing support and services for users with learning difficulties; Llwynypia Day Centre, Cynon Valley Independent Living Resource Centre and Treforest Day Centre. There are also other services/groups that are held at a number of community-based establishments such as leisure centres and other satellite locations.</p> <p>A review of the cash collection procedures at a sample of establishments, which have not received a cyclical audit visit during the past 4 years, was undertaken to provide assurance of the controls in place.</p> <p>AUDIT OPINION</p> <p>The overall operation for the receiving, recording, retention (and where applicable) banking of monies/cash received from service users is in need of improvement. A number of issues were identified at the sampled establishments and these issues covered a variety of different areas within the operational process.</p> <p>The main area of concern related to the holding of cash at some of the establishments with the level of security of cash held varying significantly between establishments.</p> <p>Another area was the inconsistent working practices and inconsistent use of the various types of pro-forma’s being used at the establishments. Income received was found to be recorded on a variety of different forms, hence the level of detail was also found to vary. Additionally with regard to the retention of income some centres record and retain service users’ income on an individual basis, others pool lunch and refreshment money together, whereas others record monies received on a rolling record rather than for each individual service user.</p> <p>Improvements are required to standardise the records held, ensure adequate information is being recorded by all centres and all money held is securely retained.</p>				

EDUCATION & LIFELONG LEARNING				
YOUTH CENTRES	Priority	Status	Final Report	Audit Committee
		Medium	Final Report	18/01/2011
<p>INTRODUCTION</p> <p>Youth Centres are social and recreational centres for 11 to 25-year-olds. The Centres support opportunities for young people to develop their physical, social and emotional abilities and to experience achievement, leadership, enjoyment, friendship and recognition.</p> <p>These Youth Centres, provided through 19 establishments, offer organised programmes for physical activities, such as dance and sports, and for academic and arts programmes, such as science, crafts and theatre. They also offer opportunities for unstructured activities, such as game playing, socialising, club meetings and outdoor recreation. While unstructured activities are an essential part of Youth Centres, they are staffed by youth workers who set up the activities and ensure the well being of participants.</p> <p>Each Youth Centre is supervised by a Senior Youth Worker, and there are 5 Youth Integration Officers who oversee the operation of the Centres within their cluster group.</p> <p>AUDIT OPINION</p> <p>The administration for the Council's Youth Centres is in need of improvement.</p> <p>It was found during the review that although in the main they are being administered satisfactorily, the systems and processes currently in place need to be reviewed and updated, with the Youth Centre Financial Procedures requiring review to incorporate any new processes to be implemented following this audit review. Additionally training for all staff needs to be provided once these Procedures are updated to ensure all staff involved in the administration of Youth Centres are fully aware of what is expected of them and how to undertake their roles.</p> <p>Consideration also needs to be given to bringing Youth Centre Bank Accounts 'in-house' to the Council's own accounts. At the time of audit, approximately £70k was being held in the Youth Centre Community Bank Accounts, for which the Council has no direct control or input over as they are all held individually by each Centre. Should it be determined that these accounts should be brought 'in-house', it would give the Head and Deputy Head of Services for Young People greater assurance that they are being administered appropriately as they can then implement greater controls on the accounts.</p>				

ENVIRONMENTAL SERVICES				
THEATRES	Priority	Status	Final Report	Audit Committee
		High	Final Report	08/03/2011
<p>INTRODUCTION</p> <p>The Council operates three theatres within the County Borough - The Coliseum, Aberdare, the Muni Arts Centre, Pontypridd and the Park and Dare, Treorchy.</p> <p>The venues offer a wide range of professional performing arts, including traditional and contemporary drama, ballet and dance, opera and popular music, as well as comedy and cinema. The theatres also support a number of amateur events, presented by local amateur arts groups including choirs, brass bands, community dance and musical theatre.</p> <p>AUDIT OPINION</p> <p>Several recommendations from the previous report have not been implemented despite Management having agreed to them. However the review has identified that some improvements on an operational level have been made, and ongoing developments such as the room hire review and the impending introduction of e-procurement should help the Service continue in this vein.</p> <p>The results of the aforementioned hire review are expected to be implemented shortly and it is imperative that each venue adheres to the new pricing structure. Any deviation from this should be on an exception basis only, and be documented for transparency. Historical arrangements that effectively lead to a reduction in hire income should be reviewed, and the terms and conditions amended.</p> <p>Developing a consistent approach for the Service, both in terms of the methodology and retention of stock check evidence and the format of booking forms used by the venues, should be a priority for Management. In addition, training on the use of the Sundry Debtor system must be sought immediately; to facilitate the recovery of monies owed as well ensuring the Service is fully compliant with the Council's Financial Procedure Rules.</p> <p>Given the Council-wide need to demonstrate cost-effectiveness and astute financial management, it should be ensured that trading positions of the catering and bar operations at each Venue are regularly reviewed and the dialogue documented. Decision making in respect of these operations should be evident.</p> <p>The recommendations contained herein should provide an opportunity for Management to make improvements on a service-wide and local level.</p>				

YNYNS POOL	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	23/09/2010	13/12/2010
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>Following the WPI Risk Assessment in 2007 – Leisure Services was considered to be a High Risk service and as such Ynys Pool is incorporated into the Strategic Audit Plan on a periodic basis. The previous Internal Audit review of this establishment was undertaken in September 2006.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Pool is considered to be of a good standard, and whilst issues were noted during the review, these were generally minor in nature and did not significantly affect the systems of control in place.</p> <p>However, a number of issues were noted in relation to the Vending and Items for Resale/Hire operations with some minor variances noted between the relevant records and the stock held - however these variances seem to be linked to the incompleteness and transposition error of stock records.</p> <p>Issues were also noted in relation to the recently introduced E-Purchasing system. The implementation of the recommendations included in this report will further enhance the financial administration at the Centre.</p>				
BRONWYDD POOL	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	03/09/2010	27/9/2010
<p>INTRODUCTION</p> <p>Bronwydd Pool is incorporated into the Strategic Audit Plan on a periodic basis. The previous Internal Audit review of this establishment was undertaken in August 2007.</p> <p>The purpose of the audit review was to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Pool is considered to be of a good standard, and whilst issues were noted during the review these were generally minor in nature and did not significantly affect the systems of control in place. The implementation of the recommendations included in this report will further enhance the financial administration at the Centre.</p>				

LLANTRISANT LEISURE CENTRE	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	19/10/2010	13/12/2010
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>Following the WPI Risk Assessment in 2007, Leisure Services was considered to be a High Risk service and as such Llantrisant Leisure Centre is incorporated into the Strategic Audit Plan on a periodic basis. The previous Internal Audit review of this establishment was undertaken in February 2007.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be of a good standard. Notwithstanding this, issues were noted during the review but these were generally minor in nature and did not significantly affect the systems of control in place. The implementation of the recommendations included in this report will further enhance the financial administration at the Centre.</p>				
RHONDDA FACH SPORTS CENTRE	Priority	Status	Final Report	Audit Committee
	Medium	Final Report	14/10/2010	13/12/2010
<p>INTRODUCTION</p> <p>The purpose of the audit review is to help and advise the establishment in achieving general standards of good practice in financial administration.</p> <p>Following the WPI Risk Assessment in 2007, Leisure Services was considered to be a High Risk service and as such Rhondda Fach Sports Centre is incorporated into the Strategic Audit Plan on a periodic basis. The previous Internal Audit review of this establishment was undertaken in May 2007.</p> <p>AUDIT OPINION</p> <p>The overall financial administration at the Centre is considered to be of a good standard, and it was pleasing to note that the recommendations made during the last review have been implemented. Notwithstanding this, issues were noted during the review but these were generally minor in nature and did not significantly affect the systems of control in place. The implementation of the recommendations included in this report will further enhance the financial administration at the Centre.</p>				

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