

# 1. Summary of Issues and Recommendations

## Rating

- \*\*\* - Fundamental control issues to be addressed as a high priority.
- \*\* - Control issues required to strengthen existing procedures.
- \* - Minor issues.

	Summary Of Issues	Recommendations	Rating	Comments / Agreed Actions	Responsible Officer	Target Date
	<b>Non-Compliance with Financial Procedure Rules</b>		***			
R1	<p>A new structure has been implemented with 3 new managerial posts included. Due to the previous fundamental weaknesses identified and the improvements in procedures only being recent it would be beneficial if management monitoring was introduced to ensure that the procedures adopted continue and do not lapse over a period of time. It is acknowledged that the BSU Section have commenced monitoring of the income generating activities.</p> <p>As part of the new structure many of the job descriptions have been updated. However, there are some job descriptions that have not been updated and reflect the old structure. These need to be reviewed and updated where appropriate.</p>	<p>Management monitoring should be introduced to ensure procedures adopted at the facility operate to a good standard and comply with all set policies and procedures.</p> <p>All job descriptions should be accurate and up to date to ensure that all staff are clearly aware of their roles and responsibilities.</p>		<p>The new structure has now been implemented since May 2017 with all new staff working to clear and concise job descriptions.</p> <p>Job descriptions have been reviewed and all job descriptions will be periodically reviewed in the future to ensure that they continue to reflect roles.</p>	<p>Neil Thomas</p> <p>Neil Thomas</p>	<p>Completed</p> <p>Completed</p>

<p>R2</p>	<p>It was previously reported that the Authority's approved policies and procedures and in some instances statutory legislation were not being fully complied with. Significant improvements have been made in order to address this issue, however there are still some areas where non-compliance exists. In particular, Contract / Quotation Procedure Rules, although it should be noted that this is not always a Coastal Facilities specific issue but rather an Authority wide issue.</p> <p>Whilst documented procedures have been formulated for many areas to include the improvements recently implemented, Internal Audit have been advised that there are still areas that are yet to be completed.</p>	<p>The Authority's approved policies and procedures should be fully complied with.</p> <p>The update of the documented procedures which are consistent with the requirements of the Authority's Financial Procedure Rules should be completed and subsequently made available to all relevant staff.</p>		<p>Staff are consistently reminded of the need to follow policies and procedures. The new structure provides the clear lines of management and communication to enable this to happen. The new structure has also given greater clarity on roles and responsibilities and ensures that staff are aware of their responsibilities and accountabilities.</p> <p>Training for all Managers has also taken place with colleagues in Procurement.</p> <p>The main systems are being documented as they are reviewed and as new systems are developed then the appropriate procedures will be developed and documented</p>	<p>Neil Thomas</p> <p>Lyn Walters / Kelly Shefford</p>	<p>Completed. Ongoing task.</p> <p>Completed. Ongoing task.</p>
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R3	<p>Whilst some improvements have been made for income collection, recording, banking and monitoring, there are further improvements intended in the form of a new barrier system and camping booking system. It is important that progress continues in these areas.</p>	<p>It is important that the intended improvements are implemented within the specified time frames.</p>		<p>The procedure is working well with colleagues in the BSU. This area of work will continue to be reviewed.</p>	Lindsey Roberts	Completed Ongoing task.
				<p>Ad hoc audit visits will take place at all points that money is collected.</p>	Lindsey Roberts	Complete
	<p>Currently the BSU Section undertake a reconciliation of income due to income received, banked and recorded on the Authority's Financial Management System and a spreadsheet is maintained to record that the reconciliation has been undertaken. Internal Audit have been advised that the Senior Manager is involved in the reconciliations although there is no evidence that this is the case. This is of some concern particularly as there appear to be instances where large variances have been identified which do not appear to have been investigated and reasons recorded. It is noted that the</p>	<p>The reconciliation of Income due to income received, banked and recorded on the Authority's Financial Management System should be reviewed by a senior member of staff and this should be evidenced. All significant variances should be investigated and reasons recorded.</p>		<p>The new barrier system is in the final stages of the Tendering process with work due to start on the engineering element in October 2018. Full installation will be complete in Autumn 2018.</p>	Lyn Walters	Ongoing
				<p>The online booking system for the caravan park is fully operation with @80% of bookings going through Gemma Park.</p>	Lyn Walters	Completed
			<p>This area of work is continually reviewed and monitored.</p>	Lyn Walters	Completed	

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	larger variances occurred prior to the additional staffing resources being brought in to address the previous weaknesses identified.					
R4	An up to date inventory has recently been completed and the movement of assets is now recorded. At the time of the Internal Audit review the asset lists had not been subject to physical check by an independent person, although Internal Audit had been advised that it was the intention to undertake such a check in the Autumn.	The list of assets should be subject to physical check by an independent person at least on an annual basis and this should be evidenced.		An annual audit of plant and equipment is undertaken.	Margaret Pullen	Completed. Ongoing task.

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R5	<p>The management and administration of third party agreements has currently been delegated to the Authority's Corporate Property Section to ensure adequate, up to date agreements are in place. It is important that such agreements are formulated as soon as possible, responsibilities defined and monitoring arrangements subsequently established.</p> <p>In relation to events, improvements have been made and a formal process has now been established, although the approval of the events contract and documentation from the Authority's Legal Section is currently being waited on. For large events a panel meets and decisions are recorded on the event summary sheet, however the panel members are not required to physically sign off the decision being recorded.</p>	<p>Accurate and up to date agreements should be formulated as soon as possible and monitoring arrangements subsequently established.</p> <p>All monitoring should be recorded as evidence that it has been undertaken.</p> <p>A response from the Authority's Legal Section should be obtained as soon as possible in order that an assurance may be given that the policy and documentation being utilised are appropriate.</p> <p>All panel members should sign the decision recorded on the event summary sheet.</p>		<p>An event contract has been prepared by the legal section.</p> <p>All third party agreements have been referred to Corporate Property to develop agreements in line with service requirements.</p> <p>All mobile catering concessions have been retendered and licences have been signed by all parties.</p> <p>The mooring contract for BPH was reviewed by the Council's solicitors and completed. BPH is now managed by Cardiff Marine Group.</p>	<p>Lyn Walters / Legal</p> <p>Peter Edwards</p> <p>Lyn Walters / Legal</p> <p>Lyn Walters / Legal</p>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p> <p>Completed.</p>

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R6	The Ski Slope and Ski shop have been transferred over to the Sports and Leisure Unit and improvements are currently being implemented in the management and administration of the facility including a full stock take of all shop assets and the implementation of the Gladstone till system.	Improvements in the management and administration of the ski slope and shop should continue to ensure the Authority's and locally set policies and procedures are fully complied with.		<p>An upgraded Gladstone (360) Management Software Platform System has been installed to align with leisure centre systems.</p> <p>Implementation of Leisure Facilities Finance and Administration Procedures has been completed.</p> <p>Stock Check completed. Shop now closed</p>	Lee S Jones	Completed

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R7	<p>Procedures have improved in order to demonstrate a good control on the use of facilities and Internal Audit have been advised that it is intended that current procedures will be extended to include further spot checks particularly on the camping and entry into Pembrey Country Park.</p> <p>Internal Audit have also been advised that items available for resale are very minimal and this situation is due to decrease further. It should be ensured that adequate arrangements are put in place to ensure that all stock and all income is properly accounted for.</p>	<p>Spot checks on the use of facilities should be expanded as intended particularly during the busy summer season. It would be appropriate to place signs at the barrier informing visitors to expect and retain receipts for possible checks that are likely to occur.</p> <p>Adequate arrangements should be put in place to ensure that all stock and all income is properly accounted for.</p>		<p>A sign already exists at the barrier advising visitors to keep receipts</p> <p>CCTV cameras have been installed to cover the cash till at the barrier.</p> <p>Regular unannounced visits to undertake cash ups and other audit functions take place at all points where monies are collected within the Outdoor Recreation section.</p>	<p>Lyn Walters</p> <p>Lyn Walters</p> <p>Lindsey Roberts</p>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p>

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	<b>Risk Management &amp; Business Continuity Strategy</b>		**			
R8	The training needs of all staff have been reviewed and recorded on a training matrix. This matrix has identified a significant training need across the coastal facilities and it is acknowledged that some training has already been arranged. It is imperative that where a training need has been identified that staff are provided with the necessary training as soon as possible.	All staff identified as having a training need should receive the relevant training as soon as possible.		Training Needs Evaluation has taken place in conjunction with the Council's training section and health and safety section. Training courses are arranged as required to deal with the varied nature of the work and it is recognised that this can be seasonal due to the demands of the job. Training requirements will be reviewed regularly.	Neil Thomas	Completed. Ongoing task.

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R9	<p>Improvements have been made relating to the management and administration of functions at the coastal facilities which were developed on conjunction with the Authority's Health &amp; Safety and Risk Management Staff.</p> <p>However, in respect of Burry Port Harbour there has been a delay in the implementation of the newly formulated process which included the issue of updated contracts and the checking of insurance documents on an annual basis. A response from the Authority's legal Section is currently being awaited regarding the adequacy of the contracts prior to their issue. As current mooring agreements are headed as being annual, mooring holders do not have current contracts and insurance documents have not been checked to ensure they are up to date which presents an insurance risk for the Authority.</p>	<p>As previously recommended <i>'All activities should be subject to a robust registration and checking procedure to protect the authority'</i>.</p> <p>A response from the Authority's Legal Section should be followed up to enable up to date contracts to be issued and insurance risks checked as soon as possible.</p>		<p>The mooring contract for BPH was reviewed by the Council's solicitors and implemented.</p> <p>BPH is now managed by Cardiff Marine Group.</p>	Lyn Walters	Completed.