

DEPARTMENT <b>Education &amp; Children’s                  Services</b>	AUDIT REVIEW <b>Business Support –                  Pool Cars</b>	REPORT DATE <b>10-05-2019</b>	AUDIT REF <b>4118005</b>
---	--	----------------------------------	-----------------------------

**BACKGROUND**

The Authority provides pool cars which are available to be used by all employees. The provision of this service is necessary to ensure that business needs are not compromised by an inability to travel across various locations.

The pool car fleet for the ECS Department consists of four vehicles, two of which are fuel cars with two vehicles being electric cars. The Business Support function are responsible for the day to day management of the pool car fleet.

**SCOPE**

The review considered the procedures in place relating to the monitoring, maintaining and management of the Authority’s pool cars, and seeking to establish whether there are adequate documented procedures in place, consistent with the Authority’s Policy & Procedures.

**SUMMARY OF RESULTS**

The current procedures relating to the controls over the recording of the journeys undertaken, together with the day to day maintenance of the Education and Children Services Department Pool Car Fleet operate to an acceptable standard.

Comprehensive written procedures have been established which incorporate all daily tasks undertaken by the Business Support Function in relation to Pool Cars. This has proved beneficial for the training of both current and new employees and provides management with assurance of correct and consistent practices being followed; especially in the event of an experienced employee being absent or leaving. The guidance is easily accessible by all members of staff and can reduce the risk of errors and inconsistency.

However, there were a number of issues identified during the audit that require immediate action in order to ensure that procedures are robust and internal controls are adequate and working effectively.

The specific issue classified as a fundamental weakness identified is as follows:

- The recharge pence per mile rate fluctuates each month, with the calculation being dependent on the number of miles driven in the pool cars for that month, together with any ancillary costs incurred, such as ad hoc repairs or breakdown assistance, for example. All users are charged the same monthly rate of pence per mile regardless of whether the electric or fuel cars have been used.

The specific ‘priority 2’ issues identified are related to:

- Electricity Charges: There is an unofficial arrangement which allows the Business Support Function to charge their electric pool cars free of charge, in exchange for the Property Department having access to the pool cars without being recharged for this service.
- Recharges: Reconciliation of pool car running costs for quarter 3 against the recharge journal for the quarter resulted in a difference of £1,190.66. Following the audit, this difference was identified as an administrative error and has since been rectified; with the actual difference being £62.66.
- Pool Car Usage: The number of miles travelled using an electric pool car in quarter 3 was substantially lower than the distance travelled in the other pool cars.
- Vehicle Faults: A number of instances were identified where pool cars were out of service for a considerable time due to repairs not being carried out promptly.
- Maintenance: When a pool car requires a service at the Trostre depot, an additional pool car is also used to enable the driver to be collected and dropped off at Trostre, therefore taking two cars out of service simultaneously.
- Usage of Electric Pool Car: Usage of an electric pool car is limited to specific journeys, due to the battery life. Where an electric car is used to travel to Llanelli, a specific route must be taken to ensure the car will not run out of battery on the return journey. On return from a journey to Llanelli, the electric car will be unavailable for the remainder of the day as recharging takes several hours.

NUMBER OF RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1: Fundamental Weaknesses	<b>1</b>	<b>Low</b>
Priority 2: Strengthen Existing Controls	<b>6</b>	
Priority 3: Minor Issues	<b>1</b>	