

DEPARTMENT <b>Communities</b>	AUDIT REVIEW <b>Leisure facilities at Pembrey Country Park and Millennium Coastal Park (MCP)</b>	AUDIT REF <b>5415010</b>
PLANNED DAYS	ACTUAL DAYS	Frequency of Audit <b>Annual</b>

### Background

The Review covered the Leisure facilities at Pembrey Country Park and Millennium Coastal Park including Pembrey Country Park, Millennium Coastal Park, Burry Port Harbour and Ski Centre. These facilities generate significant levels of income from a range of activities and are, therefore, considered high risk to the Authority. The following lists the approved budget for 2015/16:

	Expenditure £	Income £	Net £
Pembrey Country Park	348,551	-548,902	-200,351
Millennium Coastal Park	1,156,239	-97,910	1,058,329
Burry Port Harbour	516,277	-177,917	338,360
Ski Centre	517,532	-338,898	178,634

Due to the historic issues at the various facilities the new Director requested a full review of arrangements in place on taking over the responsibility for Leisure.

### Scope

The review covered the controls and procedures in place for the management and administration of Pembrey Country Park, Burry Port Harbour, Millennium Coastal Park and the Ski Centre to assess the extent to which the Authority's Financial Procedure Rules and approved policies were being fully complied with and properly managed.

### General Opinion

The review of these Leisure facilities has been assessed as high risk during the audit planning process due to the recommendations made in previous Internal Audit Reports and taking account of the overall budget for the facilities. Based on the results of this review the risk rating will remain as high.

### Summary of Results

This review found that there were a number of weaknesses in the areas tested in particular:

**Non compliance with Financial Procedure Rules** (including contract and quotation procedure rules and Transport & Engineering Unit Policy):

- The Authority’s procurement arrangements have not been fully complied with
- Procedures for collecting and accounting for income need to be improved to minimise the risk of monies being misappropriated
- Procedures for accounting for assets need to be improved to minimise the risk of assets being stolen or misused, and to ensure that maintenance programmes are adhered to
- The management and administration of agreements / leases for private enterprises need to be improved / tightened to clarify responsibilities and maximise income
- Procedures for the use of facilities by third parties need to be improved

**Risk Management and Business Continuity Strategy:**

- Health & safety issues have been identified that may present a risk for the Authority and its employees;

**Employee issues:**

- Staff working hours including TOIL arrangements are not always being recorded and are not being managed at an appropriate level
- Employee Declaration of Interests were not being completed appropriately

In summary there was a general non compliance with a range of the Authority’s established procedures

**RECOMMENDATION**

The issues identified this must be addressed as a matter of urgency.

**Target Date – Ongoing**

**RESPONSIBLE OFFICER – Ian Jones**

RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	<b>3</b>	<b>LOW</b>
Priority 2 – Strengthen Existing Controls		
Priority 3 – Minor Issues		