

TELFORD TOWN PARK VISITOR CENTRE

1. Introduction and Scope

- 1.1 An audit review was undertaken during May 2012, to provide an opinion on the control environment and a level of assurance for Telford Town Park Visitor Centre.
- 1.2 The scope of the audit was agreed by the Telford Town Park Manager and Parks and Open Spaces Manager.

2. Management Summary and Overall Opinion

- 2.1 Out of the 46 controls reviewed during this audit, 28 (61%) were found to be satisfactory. On the basis of the work carried out it is our opinion that the level of assurance provided by controls for this audit area is Limited. The grading of this report was discussed and agreed with the Town Park Manager as **amber** during the discussions of the draft report.
- 2.2 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown below.

Recommendation Category & timescale	Number	Percentage	Rec's implemented as at 27/06/12
Legal Requirement – immediate implementation	4	25%	-
Financial Regulation – immediate implementation	2	13%	-
Policy/Procedure – implementation within a month of agreement to the report.	7	44%	1
Best Practice – implementation at a mutually agreed date	3	18%	1
Total	16	100%	2

- 2.3 The implementation of the recommendations made in this report will further strengthen the controls and processes in your area.

SS PETER & PAUL CATHOLIC PRIMARY SCHOOL

1. Introduction and Scope

1.1 An audit review was undertaken on 12 June 2012, to provide an opinion on the control environment and a level of assurance for SS Peter & Paul Catholic Primary School. We would like to thank the Head Teacher and the Administrator for their help during the audit.

2. Good Practice Areas

2.1 During the audit a number of good practice areas within SS Peter & Paul Catholic Primary School were identified. These included:

- ⌘ A manual requisition is completed and maintained for all purchase orders
- ⌘ Good record keeping for imprest account. All payments are accompanied by receipts, reimbursement request / authorisation and documentation is neatly filed, easily traceable and in chronological order.
- ⌘ Regular finance committee meetings ensuring Governors are kept up to date with financial matters.

3. Management Summary and Overall Opinion

3.1 Out of the 27 controls reviewed during this audit, 15 (56%) were found to be satisfactory. On the basis of the work carried out it is our opinion that the level of assurance provided by controls for this audit area is limited. The grading of this report was discussed and agreed with Carol Morgan, Head teacher as **amber** during the discussions of the draft report.

3.2 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown below.

Recommendation Category & timescale	Number	Percentage	Rec's implemented as at 10/07/12
Legal Requirement – immediate implementation	1	8%	-
Financial Regulation – immediate implementation	6	46%	1
Policy/Procedure – implementation within a month of agreement to the report.	5	38%	1
Best Practice – implementation at a mutually agreed date	1	8%	-
Total	13	100%	2

- 3.3 As part of the audit we have also followed up the implementation of recommendations made in the previous audit. The table below shows the action taken since that audit:

Recommendation Category	Implemented	Re-iterated	Not Implemented	Agreed future Implementation
Legal Requirement	1	-	-	-
Financial Regulation	6	-	-	-
Policy/Procedure	3	-	-	-
Best Practice	2		-	-
DCSF	1	1	1	-
Total	13	1	1	0

- 3.4 The implementation of the recommendations made in this report and those outstanding from the previous review will further strengthen the controls and processes in your area.
- 3.5 Recent internal audit reviews have identified that schools are no longer completing the Financial Control Checklist or the Statement of Internal Control following guidance received from Finance. Whilst we agree that there is no longer a statutory requirement to produce these items we feel that it is still a good practice to complete them. These documents provide a health check for the school and enable governors to be assured that appropriate controls are in place and operational.

TELFORD TENNIS CENTRE

1. Introduction and Scope

- 1.1 An audit review was undertaken in March / April 2012 to provide an opinion on the control environment and a level of assurance for Telford Tennis Centre. The scope of the audit was agreed by the Group Operations Manager, the Leisure Service Delivery Manager and the Operations Team Leader - North.

2. Management Summary and Overall Opinion

- 2.1 Out of the 16 controls reviewed during this audit, 1 (6%) was found to be satisfactory. On the basis of the work carried out it is our opinion that the level of assurance provided by controls for this audit area is Limited - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls. The grading of this report was discussed and agreed with the Group Operations Manager, the Leisure Service Delivery Manager and the Operations Team Leader - North as amber during the discussions of the draft report.
- 2.2 From the work undertaken in this audit it appears that the contract has been poorly constructed. Furthermore the contract in place does not appear to be well managed or monitored. Recommendations have been made in this report to try to improve processes and to reduce these risks.
- 2.3 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown below.

Recommendation Category & timescale	Number	Percentage	Rec's implemented as at 16/7/12
Legal Requirement – immediate implementation	1	5%	-
Financial Regulation – immediate Implementation	9	47%	2
Policy/Procedure – implementation within a month of agreement to the report.	7	37%	1
Best Practice – implementation at a mutually agreed date	2	11%	1
Total	19	100%	21%

- 2.4 The implementation of the recommendations made in this report will further strengthen the controls and processes in your area.

BANK CONTRACT REVIEW

1. Introduction and Scope

- 1.1 An audit review was undertaken during May 2012 to provide an opinion on the control environment and a level of assurance for the Council's Bank Contract. The scope of the audit was agreed by the Finance Team Leader

2 Management Summary and Overall Opinion

- 2.1 Throughout this review there was a lack of sufficient evidence to enable Internal Audit to verify that expected controls were being adhered to. It is of particular concern that the original signed contract document cannot be located to enable effective contract monitoring to be undertaken.
- 2.2 Out of the 13 controls reviewed during this audit, 1 (8%) was found to be satisfactory. On the basis of the work carried out it is our opinion that the level of assurance provided by controls for this audit area is Amber - whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls. The grading of this report was discussed and agreed with the Finance Manager as amber during the discussions of the draft report.
- 2.3 Recommendations have been made to improve the controls found to be unsatisfactory and these are categorised as shown below.

Recommendation Category & timescale	Number	Percentage
Legal Requirement – immediate implementation	1	14%
Financial Regulation – immediate implementation	4	58%
Policy/Procedure – implementation within a month of agreement to the report.	1	14%
Best Practice – implementation at a mutually agreed date	1	14%
Total	7	100%

- 2.4 The implementation of the recommendations made in this report and those outstanding from the previous review will further strengthen the controls and processes in your area.