

DEPARTMENT Communities	AUDIT REVIEW Coedcae Area Sports Centre	AUDIT REF 5415007
PLANNED DAYS 10	ACTUAL DAYS 10	Frequency of Audit

Background

The Communities Department are responsible for the management of the Authority's Leisure and Sport facilities which include the Coedcae centre managed jointly with Coedcae secondary school.

The Joint Use Centre provides a range of sporting and social activities for the community that they serve. Income is generated through charges for these activities, some of which are collected and accounted for by the staff at the Centre. Budgeted income for 2015/16 is approximately £18k. Net approved budget for 2015/16 was approximately £29K.

Scope

The review covered the controls and procedures in place for the management of Coedcae Area Sports Centre to assess the extent to which:

- The recommendations in the previous report have been actioned.
- Adequate management arrangements exist

General Opinion

The systems and procedures operated by Coedcae Area Sports Centre had been assessed as being of medium risk during the audit planning process due to the level of cash income being collected during evening opening hours from users of facilities and the number of issues identified in previous Internal Audit reviews.

The current review has identified that the issues previously identified relating to the management and administration of Coedcae Area Sports Centre currently remain outstanding. As a result the review has been reassessed as being of high risk to the Authority.

However, it is acknowledged that the Leisure Service has recently been subject to a realignment which has resulted in this facility becoming the responsibility of a new manager, the South Area Active Facilities Manager, who has given Internal Audit an assurance that the issues identified will be addressed.

Income records maintained at the site are inadequate for an assurance to be placed that all income due has been properly accounted for. The nature of the facility often requires lone working arrangements although no independent monitoring is currently undertaken at the site. It is important that adequate monitoring of income collection procedures and the use of facilities is undertaken to ensure that all income has been properly accounted for.

RECOMMENDATIONS		OVERALL ASSURANCE
Priority 1- Fundamental Weaknesses	1	LOW
Priority 2 – Strengthen Existing Controls	5	
Priority 3 – Minor Issues	0	