

DEPARTMENT Communities	AUDIT REVIEW Pembrey Country Park	AUDIT REF 6118013
<p>BACKGROUND</p> <p>Carmarthenshire County Council provides a wide range of countryside recreation facilities including Pembrey Country Park. These facilities generate significant levels of income, from a range of activities, to the Authority.</p> <p>SCOPE</p> <p>A review of Pembrey Country Park was undertaken on the systems and procedures in operation to assess the extent to which:</p> <ul style="list-style-type: none"> ➤ Recommendations agreed in the previous Internal Audit report have been fully actioned; ➤ Income due has been collected in full, promptly banked and is accurately accounted for in accordance with the requirements of Financial Procedure Rules; ➤ Adequate arrangements exist for the procurement of goods, services and the new barrier system; and ➤ Adequate arrangements exist for the safeguarding of the Authority's assets. <p>SUMMARY OF RESULTS</p> <p>The 2018/19 review of Pembrey Country Park resulted in an ACCEPTABLE assurance rating.</p> <p>It is pleasing to report that this review identified further continued improvements in relation to administration at the Park.</p> <p>Since the implementation of the new management structure, significant staff training has been undertaken for operational and financial procedures and it is very pleasing to report that many of the audit issues previously identified have been addressed, including:</p> <ul style="list-style-type: none"> • Comprehensive documented procedures relating to all expected operational and financial procedures have been compiled and cascaded to staff with monitoring of compliance undertaken; • A full inventory has been compiled and monthly checks of assets to control sheets is now carried out; • Improvements in procedures for the collection, recording and banking of income have been made; • Agreements with external facility providers are being reviewed and updated as required. <p>(This list of improvements is not exhaustive).</p> <p>Further changes are currently being implemented, with the Ski Centre and Catering provision coming under the operational control of the Outdoor Recreation Divisions' management team.</p> <p>Some issues were, however, identified during the review and are detailed in the table on the following page.</p>		

	Summary of Issues	Rating	Agreed Actions/Comments
1	6 of the 7 Barrier Income Reconciliation Sheets reviewed were not signed. Additionally, opening float balances are not recorded and signed for.	*	New barrier system will mean that all procedures will be reviewed and training provided to the team. This will include float sheets being implemented.
2	At the time of audit (March 2019), unannounced cash ups had not been performed on all staff operating the cash tills / barrier income collection since April 2018.	*	Managers will undertake unannounced cash ups periodically for their team. BSU will also undertake these on an ad hoc basis.
3	Sample testing on 10 bookings identified VAT errors on two invoices.	*	A template has been set up for Debtor requisition, prefilled to avoid future mistakes on VAT.
4	Sample testing identified that for 7 of the 10 bookings, invoice requests were not processed within 10 days.	*	Weekly diary markers have been set up to avoid future delays in invoicing.
5	There have been no checks undertaken on petty cash this financial year. Financial Procedure Rules specify that the petty cash responsible officer should carry out a spot check on the account, without warning, at not more than six monthly intervals, with a record of the check maintained.	*	Diary markers been set up for the ad hoc check by the responsible person to ensure checks are completed.
6	In relation to the Caravan Club, there is no evidence that rental income received is reconciled to their Audited Financial Statements in order to ensure the correct values are being paid.	*	The Events & Facilities Manager will meet with officers of the Property section to discuss and agree on how the process can be improved.