

Llanelli Leisure Centre – Update Report

16th October 2020

The attached Action Plan summaries the agreed work and progress to date by the Llanelli Leisure Centre Management Team to improve its processes following the 2018/19 Internal Audit report undertaken in January 2019 and 2019/20 Internal Audit report undertaken in March 2020.

It is very pleasing to report that since the 2018/19 audit, many of the issues previously identified have been, or are being addressed. For example:

- Recording and monitoring of bookings had improved;
- The income recording and document retention was generally a good standard;
- Stock taking procedures and associated records had improved;
- No issues were identified in relation to Disclosure and Barring Service clearance during the 2019/20 review.

Further, the general findings from the 2019/20 audit state that 'It is very pleasing to report that all relevant officers had appropriate Disclosure and Barring checks in place. Recording and monitoring of bookings has significantly improved; income recording, and document retention was a good standard and stock taking procedures and associated records have improved. Testing did highlight a couple of issues which need to be resolved before an overall positive evaluation can be assigned.'

The 2018/19 Internal Audit report highlighted five areas (1-5) within the action plan, with three actions being rated as one star (minor issues) and two being rated as two star issues (control issues required to strengthen existing procedures).

The 2019/20 Internal Audit report highlights two issues; the first being a revisit of finding number 2 from 2018/19 report, which was a two star issue (No 2b in the attached action plan), and the second being classed as a one star issue (No 6 in the attached action plan).

All of these issues are now complete, with one further IT system enhancement being in build phase.

The Improvements required in order to demonstrate a better standard of control over the centre's facilities in particular relate to:

- It should be ensured that sundry debtor accounts are raised promptly;
- Official orders are raised for all goods and services;
- All procurement complies with Financial Procedure Rules and Contract Procedure Rules;
- Training files are updated regularly, and copies of all relevant certificates retained;
- Control documentation needs to be improved, to evidence that hours claimed are being properly monitored.
- The requirement for qualifications needs to be accurately reflected within recruitment documentation and processes.

LLANELLI LEISURE CENTRE ACTION PLAN - INTERNAL AUDIT 2018/19 (Points 1, 2, 3, 4, 5) and 2019/20 (Points 2b and 6)

	Summary of Issues	Recommendations	Rating	Agreed Action / Comments	Officer Responsible	Original Target Date	Current Position
1	<p>Audit testing of a sample of 10 bookings identified that 5 of the related invoices were raised after more than 10 days. It is acknowledged that in 1 of the cases, this was as a result of issues with Gladstone. Financial Procedure Rules detail that invoices must be raised within 10 days from the incurring of the debt.</p> <p>In addition, 2 internal charges raised in June 2018 were still outstanding at date of audit (Feb 19).</p>	<p>It should be ensured that sundry debtor accounts are raised promptly.</p> <p>Monitoring of income receivable should be documented, together with any action taken in respect of non-payment.</p>	**	<p>Current reservation / configuration process requires officer to create membership ID, apply to booking screen and then activate account relevant to booking configuration/schedule. Invoice should be raised within 10 days from start date. Central administration team will manage transaction and update account. Further training will be administered to ensure financial regulations are maintained.</p> <p>IT process changed; Aug 2018 (approx), transition period may have caused minor discrepancies. Central Admin Team are now notified of charges and</p>	<p>Steve Owens / Mathew Stoakes</p> <p>Steve Owens / Mathew Stoakes</p>	<p>31.07.2019</p> <p>31.07.2019</p>	<p>Complete. Systems and process in operation. Monthly update provided in service-wide Customer Experience Meetings, including relevant training for key personnel.</p> <p>Complete. IT issue resolved and all transactions now periodically run.</p>

				activate internal costs. Account details and payments are updated.			
2	Audit testing of a sample of 10 expenditure transactions identified 3 which did not have official orders raised, as per the requirement of Financial Procedure Rules.	It should be ensured that official orders are raised for all goods and services.	*	Monthly performance management meetings observe orders/ordering process to ensure all Financial Procedure Rules are adhered too. All staff are aware that purchase order numbers must be raised prior to ordering. Further training will be scheduled to appropriate staff.	Steve Owens	31.07.2019	Complete. All staff trained and reminded of relevant process and adherence monitored corporately by Leisure Business Support Unit and locally by Steve Owens via monthly budget monitoring.
2b	A sample of 10 expenditure transactions was reviewed. The following issues were identified; 3 transactions did not have an official order raised when it was appropriate to do so; 1 invoice was paid twice, the original in	It should be ensured that: - Official orders are raised for all goods and services. - Controls over invoice verification are properly applied. - All procurement exercises comply with Financial Procedure Rules and Contract Procedure Rules.	**	Procurement training has been applied to all relevant officers. Due to low purchase thresholds on recurring orders at site, recent procurement exercises have been associated to SIT; H&S / Operations; waste collections/pool chemicals – best value.	Steve Owens	01.04.2020	Complete. All multi-site / countywide purchases logged and reviewed with best value exercises allocated to relevant service improvement teams within Sport & Leisure

	2018/19 and a copy in 2019/20; Evidence of procurement decisions was requested for 3 of the transactions, however, inadequate procurement evidence was provided to confirm best value was attained.	- Adequate documentation should be maintained in order to confirm the Authority has attained best value for money.					
3	Inadequate documentation was provided to confirm that best value was obtained in the procurement of goods and services. From a sample of 10 expenditure transactions selected for testing procurement evidence was insufficient.	It should be ensured that all procurement complies with Financial Procedure Rules and Contract Procedure Rules. Adequate documentation should be maintained in order to confirm the Authority has obtained best value for money.	**	Selected Framework suppliers provide substantial stock provisions. Further training on procurement protocol is required.	Steve Owens	31.10.2019	Complete. Evidence of various procurement exercises linked to refuse, chemicals, housekeeping consumables, etc. to increase efficiency. Training complete.
4	Audit testing of a sample of 10 staff identified that copies of First Aid qualifications were not available in	It should be ensured training files are updated regularly and copies of all relevant certificates retained.	*	National Pool Lifeguard Qualification (NPLQ) includes enhanced First Aid standard qualification. Employees will receive	Ian Wright / Gary Price / Steve Owens	01.06.2019	Complete. Comprehensive training programme in place re: NPLQ and digital

	respect of 3 employees.			certificates directly, and we encourage that copies are maintained at site within training files. Updated RLSS digital systems now provide all employee training specification and schedules for easy access and monitoring.			access system for qualification-checking. Incorporated First Aid qualification exceeds First Aid at Work qualification.
5	<p>Audit testing of 10 timesheet entries in the ledger confirmed that improved procedures have been introduced to monitor the accuracy of time claimed by staff. However for most entries, the documentation provided was inadequately completed, and it was not possible to confirm the accuracy of time claimed.</p> <p>Staff do not always clock in/out for all shifts.</p>	<p>Control documentation needs to be improved, to evidence that hours claimed are being properly monitored. Additional staff training is required, to ensure monitoring records are consistently utilised, complete and accurate.</p> <p>Staff must be reminded to clock in/out for all shifts.</p>	*	<p>Continued communication with staff is maintained through our workforce Duty Supervisor who records and monitors standards, monthly performance reviews are shared with site management team.</p> <p>Current funding application and procurement exercise is being managed with</p>	<p>Ian Wright / Steve Owens</p> <p>Steve Petherick</p>	<p>01.06.2019</p> <p>31.01.2020</p>	<p>Complete. Robust management and monitoring process in place</p> <p>Corporate Digital Transformation Bid successful (May 2019). IT</p>

				the intention of introducing automated sign-in/out that will calculate hours etc and produce relevant reports.			solution procured and remains in 'build' phase due to lockdown and subsequent impact on business/ staffing requirements.
6	The 2017/18 audit identified that swimming instructors were being appointed without the Level 2 qualification required in the Job Profile. Since then a review of job profiles had been completed with the essential criteria amended to a Level 1 qualification. The job profile for a Swimming Instructor, issued in September 2019 was still specifying Swimming Teacher Licence and Swimming Teacher Level 2 qualification as	The correct Job Profile should be used for all relevant appointments.	*	The correct Job Profile has now been applied and is relevant to all current swimming teacher appointments in relation to appropriate essential qualifications requirements and grade (Level 1).	Penny John-Pearce (Aquatics Manager)	01.04.2020	Complete

	Essential Qualifications.						
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