

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE	30 NOVEMBER 2017
TITLE	OUTPUT OF THE INTERNAL AUDIT SECTION
PURPOSE OF REPORT	TO OUTLINE THE WORK OF INTERNAL AUDIT FOR THE PERIOD TO 17 NOVEMBER 2017
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ACTION	TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE ACTIONS THAT HAVE ALREADY BEEN AGREED WITH THE RELEVANT SERVICES

1. INTRODUCTION

1.1 The following report summarises the work of the Internal Audit Section for the period from 16 September 2017 to 17 November 2017.

2. WORK COMPLETED DURING THE PERIOD

2.1 The following work was completed in the period to 17 November 2017:

Description	Number
Reports on Audits from the Operational Plan	15
Grant Audits	1

Further details regarding this work are found in the body of this report and in the enclosed appendices.

2.2 Audit Reports

2.2.1 The following table shows the audits completed in the period to 17 November 2017, indicating the relevant opinion category and a reference to the relevant appendix.

TITLE	DEPARTMENT	SERVICE	OPINION	APPENDIX
Disposal of Confidential Waste – The Use of Red Sacks and Shredders	Corporate	-	C	Appendix 1
Self-service Travelling Expenses	Corporate	-	B	Appendix 2
Proactive Prevention of Fraud and Corruption – Recording Residents’ Monies	Corporate	-	B	Appendix 3
School Uniform Grant	Education	Resources	B	Appendix 4
Pupil Deprivation grant	Education	Resources	A	Appendix 5
Education Improvement Grant for Schools	Education	Resources	A	Appendix 6
Health and Safety – Ysgol Bro Lleu	Education	Resources	B	Appendix 7
Health and Safety – Ysgol Pentreuchaf	Education	Resources	B	Appendix 8
Health and Safety – Ysgol Abercaseg	Education	Resources	B	Appendix 9
Health and Safety – Ysgol Dyffryn Ardudwy	Education	Resources	C	Appendix 10
Health and Safety – Ysgol O M Edwards	Education	Resources	B	Appendix 11
Health and Safety – Ysgol Llanystumdwy	Education	Resources	B	Appendix 12
Storiell – Unannounced Visit	Economy and Community	Record Offices, Museums and the Arts	B	Appendix 13

TITLE	DEPARTMENT	SERVICE	OPINION	APPENDIX
Bro Ffestiniog Swimming Pool	Economy and Community	Leisure	B	Appendix 14
Garden Waste Collection	Highways and Municipal	Waste Management and Streets	B	Appendix 15

2.2.2 The opinion categories within the reports affirm the following:

Opinion “A” Assurance of financial propriety can be expressed as the controls in place can be relied upon and have been adhered to.

Opinion “B” Controls are in place, and partial assurance of financial propriety can be expressed as there are aspects where some procedures can be strengthened.

Opinion “C” Assurance of financial propriety cannot be expressed as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered.

Opinion “CH” Assurance of financial propriety cannot be expressed as acceptable internal controls are not in place; losses/fraud resulting from these weaknesses were discovered.

2.3 Supporting People Grant (Part 2)

2.3.1 Gwynedd Council received over £ 5 million in grant from the Welsh Government during 2016- 17 as part of the Supporting People Plan. The plan commission and finances over 25 providers to offer assistance to vulnerable individuals to maintain their tenancies and avoid homelessness, with the aim of enabling individuals to live independently by providing housing related support services. There are two elements relevant to the audit of the grant, the completion of the audit certificate in respect of outcomes for the period April 2016 until December 2016 which was due before 31 May 2017, and the audit certificate on the 2016-17 expenditure which is to be completed before 30 September 2017. The audit on the outcomes was completed in accordance with the terms and conditions and work on part 2 has since been completed and the audit certificate on expenditure submitted was sent within the timescale.

3. FOLLOW-UP WORK

3.1 New arrangements have been established for follow-up audits. In 2016/17, a total of 205 actions were agreed to be undertaken before 31 March 2018. Now, rather than carrying out a follow-up on only “C” opinion reports, all agreed actions will be addressed by requesting the unit/service/establishment to provide evidence to prove implementation. On 17 November 2017, there was acceptable implementation on **46.34%** of the agreed actions, i.e. 95 out of the 205. To date, an update has only been requested for 112 of the agreed actions of which 95 are acceptable, a percentage of **84.8%**.

4. WORK IN PROGRESS

4.1 The following work was in progress as at 18 November 2017.

- Learning and Development Integrated System (*Corporate*)
- Obtaining References, Proof of Identity and Evidence of Qualifications (*Corporate*)
- Safeguarding Arrangements – Field Workers’ Awareness of Policy (*Corporate*)
- Safeguarding Arrangements - Establishments (*Corporate*)
- Information Management - Establishments (*Corporate*)
- National Fraud Initiative (*Corporate*)
- Awareness of the Whistleblowing Policy – Primary and Secondary (*Education*)
- Schools - General (*Education*)
- Smallholdings (*Environment*)
- School Schemes – Ysgol Glancegin (*Environment*)
- Concessionary Fares (*Environment*)
- Car Park Income (*Environment*)
- Debt Recovery Arrangements (*Finance*)
- Benefits – Review of Key Controls (*Finance*)
- Victoria Dock (*Economy and Community*)
- Families First Grant (*Children and Family Support*)
- Childcare Proposal Grant (*Children and Family Support*)
- Depots (*Highways and Municipal*)
- Recycling Targets (*Highways and Municipal*)
- Housing Waiting List (*Housing*)
- Employment Status (*YGC*)

5. RECOMMENDATION

5.1 The Committee is requested to accept this report on the work of the Internal Audit Section in the period from 16 September 2017 to 17 November 2017, comment on the contents in accordance with members’ wishes, and support the actions agreed with the relevant service managers.

DISPOSAL OF CONFIDENTIAL WASTE – THE USE OF RED SACKS AND SHREDDERS CORPORATE

1. Background

1.1 Historically, Gwynedd Council has used the Antur Waunfawr red sacks service to dispose of confidential waste. During 2016, the Information Management Team circulated a message to staff explaining the intention to change the confidential waste disposal arrangements, reducing the use of red sacks and increasing the use of shredders. The Confidential Waste Disposal Policy has been updated to explain that:

- Shredders should be used for day to day confidential waste production, rather than red sacks
- Red sacks should only be used for bulk disposal of information e.g office relocation, annual disposal

1.2 Using a shredder means that any confidential waste is destroyed immediately. Previous inspections identified that some offices keep semi-full red sacks open and not locked away, as well as examples where full red sacks are sealed but not disposed of, occasionally for unacceptably long periods of time.

2. Purpose and Scope of Audit

2.1 The purpose of the audit was to ensure compliance with elements of the Data Protection Act 1998 (and the General Data Protection Regulation that will take effect in 2018). The audit was investigating whether the Council's use of red sacks has reduced to mitigate the risk of unauthorized individuals accessing confidential information, deriving from documents being stored in an open sack that isn't locked away. This was done by reviewing the ledger for red sack costs as well as conducting a visual inspection of offices for open red sacks.

3. Main Findings

3.1 The relevant expenditure code on the financial ledger was checked for payments made to Antur Waunfawr. However, there was no way to distinguish between red sack services and Antur Waunfawr's other services, but overall expenditure seems to have increased steadily. This supports findings by the Information Unit, which believes that the use of red sacks has gradually increased due to recent office relocations. Although there is an increase in the use of red sacks, their use for office relocations is in line with the Council's policy.

3.2 A visual inspection of offices in Pencadlys and Plas Llanwnda was carried out to identify open red sacks that are not locked away. This inspection was carried out in the evening to identify where the sacks are kept overnight. In the vast majority of offices visited, arrangements were appropriate, but examples were found where red sacks were kept open and not locked away. It seems that some offices do not adhere to the Confidential Waste Disposal Policy. By disposing of confidential day-to-day waste in open red sacks rather than shredding it, the Council unnecessarily retains information, in an obvious red bag which clearly states that it contains confidential waste. It should be noted that the public does not have access to any of these premises.

4. Audit Opinion

(C) Certainty of propriety cannot be expressed regarding the confidential waste disposal arrangements using red sacks, as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered. The Information Unit is committed to implementing the following steps to mitigate the risks highlighted:

- Present the findings of this report to the Senior Information Risk Owner Group to produce a work program to reduce the risk highlighted.

SELF-SERVICE TRAVELLING EXPENSES ADMINISTRATION CORPORATE

1. Background

1.1 The Council has recently adopted a new procedure where employees with an IT account can claim travel and subsistence costs through a self-service system. As part of this procedure, travel details are submitted online and does not require authorisation by a manager in order for the payment to be processed, but managers do have the ability to refuse claims if they consider it inappropriate or incorrect. The purpose of the new procedure is to reduce the administrative burden related to the previous paper based procedure that required authorisation by the line manager, certification by the budget holder and then inputted by administrative officers into a system to produce the payment.

2. Purpose and Scope of Audit

2.1 The purpose of the audit was to ensure that an efficient and effective process is in place for claiming travel costs through the self-service system, which reduces the administrative burden and mitigates risk of loss by mistake or fraud to appropriate levels. The audit included discovering the frequency of checks conducted by managers and what exception reports were produced, threshold levels within the parameters of the system, together with checking a sample of travel claims submitted.

3. Main Findings

3.1 The process of submitting claims through self-service reduces the administrative work significantly. The responsibility of conducting checks on the claims remain with the managers, so the risk of costly mistakes or fraud depends on how thoroughly the managers check the claims. In this sense, the procedure has not changed compared to paper based travel claims, but the new procedure is dependent on the management's commitment to log in to the self-service system on a monthly basis to carry out the checks. It should be noted that past audits have found that the previous system which included numerous checks by managers failed to prevent some inappropriate claims from being processed. The correct balance needs to be achieved in order to have an efficient and effective system, and points to be considered are discussed below.

3.1.1 The management structure of the self-service system is linked to 'system swyddi'. That is, officers' claims can only be checked by the designated line manager in 'system swyddi'. However, it has been found that 'system swyddi' is not up to date in all cases and therefore managers are unable to review their staff's claims in some cases.

3.1.2 It was found that parameters are set within the self-service system to prevent officers claiming more than the maximum allowance per heading, such as breakfast, supper, hotel etc. The rules in relation to claiming the above appear when completing the claim e.g. dinner is "payable if home after 8:30 pm. You cannot claim for tea and supper". However, the system cannot prevent officers from claiming costs against the wrong headings to maximise the allowance and it is dependent on the managers to check this.

- 3.1.3 The IT Service provides a list to the Support Service of managers who have not checked travel claims, with the intention of the Support Service to contact 10% of these managers to ask why they do not carry out the checks. It was found that the common answers are that the managers express that they have faith and confidence that their employees act correctly. The system generates emails for managers who have not visited the Self Service system to check travel claims, reminding them to check their staff's travel claims in the system before the release date. In addition, a reminder appears in the system.
- 3.1.4 A report was received from the IT Service listing all the claims made in quarters 1 and 2 2017/18. The largest claims were discussed with the Support Service and mistakes were found where a claim was made for 600 miles for a 60-mile journey and another 360 mile claim for a 36 mile journey. The overpayment of 540 miles was found by the officer who made the claim after receiving the payment but the overpayment of 324 miles was not found until this Audit. It therefore shows that obvious errors can fall through the net if managers do not carry out checks.
- 3.1.5 Overall, the details within the 'Purpose and location of the journey' look sufficient for a manager to be able to make a decision if a claim should be refused or not. This is because the manager would know the work of the officer and understand the circumstances of the trip. However, there have been examples of relatively large claims for traveling to 'Meeting', 'Ymweliad', 'Site Survey' that does not help external officers who may want to use the system to identify driving patterns e.g. The Council's exercise to evaluate costs for pool cars arrangements, or if the Support Service or Internal Audit need to verify the accuracy of claims.

4. Audit Opinion

(B) Partial assurance can be expressed on the propriety of the Council's self-service travel claim arrangements as there are controls in place, but there are aspects where some arrangements could be tightened. The Support Service has committed to implement the following steps to mitigate the risks highlighted:

- Reiterate the need to provide sufficient details of each trip so that officers who are unfamiliar with the service can identify the journey made by the officer.

**RECORD OF TAN Y MARIAN RESIDENTS' MONIES
(ANTI FRAUD AND ANTI CORRUPTION WORK)**

1. Background

- 1.1 Tan y Marian Home, Pwllheli provides care for up to nine young adults with learning disabilities. Following a recent special audit on a similar home where it was discovered that there is no assurance of financial propriety in the administration arrangements of the residents' monies, an application was received from the Head of Adults, Health and Well-being Department to carry out an audit of the administration arrangements of Tan y Marian residents' personal monies.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that the management and administration arrangements of residents' personal finances were appropriate. This was done by checking personal expenditure and income records from 2014 up to the present, together with checking receipts or evidence to support the transactions.
- 2.2 A programmed Audit was carried out at Tan y Marian home, dated August 2017, as part of the Internal Audit plan for 2017/18. This audit included the management and administration of residents' personal monies, but only on a sample basis.

3. Main Findings

- 3.1 Residents' E11 forms (Record of Resident's Money) were received for the period specified below.

Resident	Period
CM	04/11/2015 – 20/02/2017
EDJ	07/07/2015 – 28/03/2017
ML	n/a
AVJ	22/02/2015 – 05/08/2017
LR	28/11/2014 – 10/08/2017
AR	11/10/2014 – 10/08/2017
CR	17/11/2014 – 10/08/2017
SC	02/10/2014 – 08/08/2017
ER	23/08/2014 – 10/08/2017

- 4.1 During the Tan y Marian programmed Audit, a random sample of some of the residents' E11 forms were selected on the day of the visit. One of these residents was CM (along with EDJ and ML). When examining the accounts on the day, no receipts were present for a variety of expenditure during the period, in addition to the fact that there were no E11 forms for the period between 13/02/16 and 17/06/16. However, following further discussions as part of this Audit, E11 forms were received for this period, as well as the large number of receipts that were not included in the original batch. As a result, there were only minor payments and 'Money to Y Gwystl' transactions that had no corresponding receipts.

- 4.2 There were no receipts for other residents in some cases, however these were mainly minor payments, such as visits to 'Y Gwystl' and food purchases such as 'Take Away'. However, there were some instances where there were no receipts for significant expenditure. For example, there were no sufficient receipts for one significant purchase of 'clothing' by EDJ for £307.75 (receipts for a value of £66.65 were found). In addition, among the transactions without receipts was a purchase of 'Bedding' worth £43.80 for the resident SC.
- 4.3 The resident, ML has the ability to look after her own personal money. Unlike the other residents, she keeps her own purse, rather than storing it in a cabinet in the Manager's office. As a result, the Home is not expected to keep receipts and a robust record of her spending.

4. Audit Opinion

- (B) Partial assurance of financial propriety can be expressed in the administration of Tany Marian residents' personal monies as controls are in place, but there are aspects where the arrangements can be tightened.**

The Service is now implementing new arrangements and the most recent evidence from the sample shows a more complete record of expenditure and that controls have tightened.

SCHOOL UNIFORM GRANT EDUCATION

1. Background

- 1.1 In a letter dated 25 May 2016 "Award of Funding in relation to Welsh Government School Uniform Grant Scheme" it states that "Audit reports are due on a three year cycle...The next audit report is due on 30 September 2017 covering the grant for the years 2014/15, 2015/16 and 2016/17."

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that the grant claims were consistent with the Government's conditions and that they were properly implemented. A sample of grant payments made over the three years was selected and the parents'/guardians' eligibility for the payments were verified. It was also ensured that the claim forms were completed correctly and submitted in accordance with the payments profile.

3. Main Findings

- 3.1 Checking the benefits system confirmed that all individuals who had received a school uniform grant allowance were eligible to receive it and it was deemed that there was appropriate evidence to support the application, e.g. evidence of receiving employment and support allowance, income support etc. The Council's website contained sufficient information regarding the School Uniform Grant provision.
- 3.2 The application letters were returned within the set timetable and signed by the appropriate officers.
- 3.3 There was evidence to confirm that the actual claims had been submitted in accordance with the timetable set by the Welsh Government. However, during the audit it was discovered that the Council had over-claimed £420.00 over the three years. This is defined as a notification event Schedule 2 "we have made an overpayment of Funding to you". The Senior Accountant contacted an officer from the Welsh Government's Education Governance and Business Planning department to notify them of this overpayment. Instruction was given to modify the application for 2017/18 to reflect the overpayments. The overpayments occurred due to repayments to parents / guardians not being considered when preparing the claim.

4. Audit Opinion

- (B) Partial assurance of propriety can be expressed in the administration of the School Uniform Grant as controls are in place, but there are aspects where arrangements could be tightened. The Service is committed to implement the following to mitigate the risk highlighted:**

- Ensure any repayments are considered when applications are submitted.

PUPIL DEPRIVATION GRANT EDUCATION

1. Background

- 1.1 The purpose of the Pupil Deprivation Grant (PDG) is to improve outcomes for learners eligible for free school meals and Looked After Children. It is intended to overcome the additional barriers that prevent learners from disadvantaged backgrounds from achieving their full potential.
- 1.2 The entire grant is delegated to the schools/early years settings except in the case of the 'Looked After Children' element which is managed regionally by the Local Education Consortium, GwE. GwE is also responsible for ensuring that schools meet the requirements of the PDG and supporting them to that end. Gwynedd Council is the Lead Authority on the PDG on behalf of the North Wales Authorities.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to confirm the accuracy of the 'Chief Finance Officer's Certificate', a statement of the Authority's expenditure for the 2016/17 grant, and confirmation that internal systems and controls were in place to ensure that the grant was used for the appropriate purposes.
- 2.2 This was done by selecting a sample of payments made by Gwynedd Council and GwE in the form of invoices, journals and wages regarding the different elements of the grant, ensuring that they were reasonable and consistent with the objectives of the grant. In addition, it was confirmed that the grant was directly delegated to the schools and that there were appropriate arrangements for monitoring the grant and claiming the funding from the Welsh Government.

3. Main Findings

- 3.1 Appropriate arrangements in place for the administration of the PDG were observed. Expenditure was reconciled against the ledger and a sample of costs were traced back to their sources. The sample of expenditure examined for the Early Years Unit, the Education Department and GwE were seen as reasonable and consistent with the objectives of the grant. Additionally, there were appropriate arrangements for claiming the funding in accordance with the terms and conditions of the grant and the appropriate amount of funding had been allocated to the Authorities and delegated directly to Gwynedd Schools. However, there were aspects where some arrangements can be tightened.
 - 3.2.1 Section 1 of the grant offer letter dated 23/05/16 expresses that the Welsh Government has requested further details and further clarification of some aspects of the grant application to assist the Welsh Government monitor the expenditure against the support plan. In addition, the Welsh Government states:
"As we have not received any proposals on how the EYPDG is to be used, we will withhold that portion of the grant until we are satisfied that proper support plans are in place."
A revised plan was received in addition to an email dated 04/10/2016 stating that
"The additional information now meets the grant terms and conditions".

- 3.2.2 Schedule 1 (The Purposes) of the grant offer letter dated 23/05/16 states:
“8. You will ensure transparency of the schools’, Foundation Phase providers and PRUs use of the PDG by confirming that every school will make accessible to parents and the wider community, details of their PDG allocation, how they have used the grant, the grant spend and its impact by publishing these online. Where schools, Foundation Phase providers and PRUs do not have a dedicated website you will facilitate the min making the information available via their local authority or consortium website or as part of their school information published in hard copy.”
A sample of 12 Schools was selected to verify that their PDG allocation details can be found on their website or on GwE’s website, as indicated above. Examples were seen at the time of the audit where the information was not available on the School website, nor on GwE’s website (Ysgol Tryfan, y Gorlan, Ein Harglwyddes). However, this information is now available on the website.
- 3.2.3 The application for the first grant payment was not signed until 21/07/2016 despite Schedule 3 (Payments Profile) in the offer letter indicates that the deadline for the claim was 15/07/2016

4. Audit Opinion

- (A) An assurance of financial propriety in the administration of the Pupil Deprivation Grant can be expressed as controls are in place. The details on the Audit Certificate can be declared correct.**

**EDUCATION IMPROVEMENT GRANT FOR SCHOOLS
EDUCATION**

1. Background

1.1 On 1 April 2015, the Welsh Government merged the following grants to create one main grant, called the Education Improvement Grant (EIG):

- Foundation Phase
- 14-19 Learning Pathways
- School Effectiveness Grant (SEG)
- Welsh in Education Grant (WEG)
- Minority Ethnic Achievement Grant
- Education of Gypsy and Traveller Children
- Induction of Newly Qualified Teachers
- Higher Level Teaching Assistants
- Lead and Emerging Schools
- Support for Reading and Numeracy Tests
- Funding for Band 4 & 5 Schools

1.2 The grant's fundamental principle is that the vast majority should be used for frontline provision, with the grant's terms and conditions for 2016-17 noting that it was expected that a minimum of the total gross funding of 80% should be delegated directly to schools. Gwynedd Council is the host Authority for the EIG, and GwE is responsible for ensuring that the schools achieve the requirements of the EIG and for supporting the schools to that end.

2. Purpose and Scope of Audit

2.1 Ensure that there are appropriate internal controls for administering the 2016-17 Education Improvement Grant, to mitigate risks in accordance with the terms and conditions of the grant.

2.2 Confirm that there is a basis for the figures submitted on Gwynedd Council and GwE expenditure statements in relation to the grant and trace the figures to the ledger to confirm their accuracy and propriety.

3. Main Findings

3.1 It was seen that there is a sound basis for the figures recorded on the Gwynedd Council and GwE expenditure statements in relation to the grant and a sample of the figures were traced back to the Council's ledger and were found to be correct.

4. Audit Opinion

(A) An assurance of propriety can be stated in the administration of the Education Improvement Grant for Schools 2016-17, as it is possible to depend on the internal controls that are in place and that these have been followed.

HEALTH AND SAFETY – PRIMARY SCHOOLS YSGOL BRO LLEU

1. Background

- 1.1 Every school within the authority has a duty to comply with the Health and Safety at Work Act 1974. Schools have a specific duty to prepare a written health and safety policy.
- 1.2 In Gwynedd Council, the duties for the management of health and safety, fire risks, asbestos and legionnaires disease are set out in the Corporate Health, Safety & Welfare Policy 2015, Fire Safety Policy & Fire Management Plan, Asbestos Management Plan and Legionella Management Plan with some key duties placed on site managers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools were aware of their duties in accordance with the Council's Fire, Asbestos and Legionella Plan, and that site managers undertake their duties appropriately.
- 2.2 During the audit, a sample of Gwynedd Primary Schools were selected for inspection. The Audit Service visited the schools to carry out checks to ensure compliance with Health and Safety requirements and awareness of duties. The audit included checking that fire safety, asbestos and legionella tests were regularly completed with adequate records being kept.

3. Main Findings

- 3.1 Good health and safety controls were found to exist at Ysgol Bro Lleu but the following aspects needed to be tightened.
 - 3.1.1 The Head Teacher has not attended the IOSH Managing Safely training, this is a general weakness for all Gwynedd schools, and is not a reflection of the management of Ysgol Bro Lleu. Arrangements are now in progress by the Education Department to ensure that all primary school Head Teachers receive this training.
 - 3.1.2 There was no risk assessment for trees on site.
 - 3.1.3 The School has a Fire Safety Policy but did not have a copy of the Council's Corporate Fire Safety Policy, a copy was forwarded to the Head Teacher's attention following the visit.
 - 3.1.4 Flushing of little used water outlets are carried out after periods of holidays rather than weekly.
 - 3.1.5 The school did not have the current versions of the Asbestos Management Plan and Legionella Management Plan; copies were forwarded to the Head Teacher's attention following the visit.

4. Audit Opinion

- (B) The Audit's opinion is that partial assurance can be expressed of propriety in the health and safety arrangements of Ysgol Bro Lleu as controls have been established, but there are aspects where some arrangements can be tightened. The Head Teacher has committed to implement the following steps to mitigate the risks highlighted:**
- Produce a risk assessment for 'Trees on site'.
 - Establish a system of running the taps that are rarely used on a weekly basis.

HEALTH AND SAFETY – PRIMARY SCHOOLS YSGOL PENTREUCHAF

1. Background

- 1.1 Every school within the authority has a duty to comply with the Health and Safety at Work Act 1974. Schools have a specific duty to prepare a written health and safety policy.
- 1.2 In Gwynedd Council, the duties for the management of health and safety, fire risks, asbestos and legionnaires disease are set out in the Corporate Health, Safety & Welfare Policy 2015, Fire Safety Policy & Fire Management Plan, Asbestos Management Plan and Legionella Management Plan with some key duties placed on site managers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools were aware of their duties in accordance with the Council's Fire, Asbestos and Legionella Plan, and that site managers undertake their duties appropriately.
- 2.2 During the audit, a sample of Gwynedd Primary Schools were selected for inspection. The Audit Service visited the schools to carry out checks to ensure compliance with Health and Safety requirements and awareness of duties. The audit included checking that fire safety, asbestos and legionella tests were regularly completed with adequate records being kept.

3. Main Findings

- 3.1 It was generally seen that Ysgol Pentreuchaf complied with Health and Safety requirements but the following aspects needed to be tightened to mitigate the risks highlighted.
 - 3.1.1 The School did not have a copy of the Corporate Health, Safety and Welfare Policy (2015), a copy of the policy was forwarded to the Head Teacher following the visit.
 - 3.1.2 No fire safety tests were carried out in September. The Head Teacher confirmed that the Caretaker was responsible for completing the tests, but was new to the post in September. The Head Teacher contacted the Development Unit to arrange training for the Caretaker, but was informed that training was not available, and that it was his duty to train her. As the Head Teacher had not received training on how to complete the tests himself, he had to first become familiar with the processes, before going on to train the new Caretaker. As such, no tests were carried out until October. Tests are now carried out regularly.
 - 3.1.3 There were no records of escape route tests. The Head Teacher confirmed that these were held on a daily basis but were not recorded.
 - 3.1.4 There has been no legionella test since July. The Head Teacher was aware of this and intended on arranging for the new Caretaker to carry out these tests following the visit.

- 3.1.5 The school did not have the current HS11 book for accident reporting. The Head Teacher said that he had not received the book, and continued to use the old forms. The School Health and Safety Officer confirmed that a new book would be sent to school immediately.
- 3.1.6 It was found that not all of the accidents that were recorded in the school's serious accident book were on the Council's Health and Safety Database. The Head Teacher confirmed that the school only kept copies of the forms and that the originals are sent to the Health and Safety Department at all times. Confirmation was received from the Health and Safety Department that electronic HS11 forms are currently being piloted in some establishments to reduce the risk of forms being lost in the post.
- 3.1.7 The Head Teacher has not attended the IOSH Managing Safely training, this is a general weakness for all Gwynedd schools, and is not a reflection of the management of Ysgol Pentreuchaf. Arrangements are now in progress by the Education Department to ensure that all primary Head Teachers receive this training.

4. Audit Opinion

(B) Partial assurance can be expressed of propriety in the health and safety arrangements of Ysgol Pentreuchaf as controls have been established, but there are aspects where some arrangements can be tightened. The Head Teacher has committed to implement the following steps to mitigate the risks highlighted:

- Head Teacher to remind the Caretaker of the need to maintain and record escape routes and legionella tests on a weekly basis.
- Head Teacher to familiarize himself with the Corporate Health, Safety and Welfare Policy, and ensure that the school's staff and Governors are aware of the Policy and have the opportunity to read it.

HEALTH AND SAFETY – PRIMARY SCHOOLS YSGOL ABERCASEG

1. Background

- 1.1 Every school within the authority has a duty to comply with the Health and Safety at Work Act 1974. Schools have a specific duty to prepare a written health and safety policy.
- 1.2 In Gwynedd Council, the duties for the management of health and safety, fire risks, asbestos and legionnaires disease are set out in the Corporate Health, Safety & Welfare Policy 2015, Fire Safety Policy & Fire Management Plan, Asbestos Management Plan and Legionella Management Plan with some key duties placed on site managers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools were aware of their duties in accordance with the Council's Fire, Asbestos and Legionella Plan, and that site managers undertake their duties appropriately.
- 2.2 During the audit, a sample of Gwynedd Primary Schools were selected for inspection. The Audit Service visited the schools to carry out checks to ensure compliance with Health and Safety requirements and awareness of duties. The audit included checking that fire safety, asbestos and legionella tests were regularly completed with adequate records being kept.

3. Main Findings

- 3.1 It was found that good Health and Safety arrangements existed at Ysgol Abercaseg but the following aspects needed to be tightened.
 - 3.1.1 The School has a Health and Safety Policy, last reviewed in July 2016. It was seen that the policy needed to be updated to reflect the changes to the Governing Body as individuals on the Buildings Sub-Panel had changed since the last review.
 - 3.1.2 The School did not have a copy of the Corporate Health, Safety and Welfare Policy (2015), a copy of the policy was forwarded to the Head Teacher following the visit. Following the release of the draft report, the Head Teacher confirmed that the Governors had accepted the policy.
 - 3.1.3 The Head Teacher has not attended the IOSH Managing Safely training, this is a general weakness for all Gwynedd schools, and is not a reflection of the management of Ysgol Abercaseg. Arrangement are now in progress by the Education Department to ensure that all primary school Head Teachers receive this training.
 - 3.1.4 A sample of the school's risk assessments were checked to ensure that they have the essential / generic assessments that have been identified by the Council and that they are current. The Head Teacher explained that a system of checking and reviewing the risk assessments with the School staff is in place and that they had been reviewed during the past year. However, whilst checking a sample, it was found that the 'Date for review' had been identified as 03/01/17 on two of the assessments suggesting that they had not been reviewed since 2016.

- 3.1.5 There were no risk assessments for first aid arrangements, on site trees or the car park. The Head Teacher explained that the car park is for staff and visitors only, parents are not permitted to use it. A letter is sent to parents annually informing them not to come onto the yard with their cars / use the car park. Also, staff are aware that if they see a parent on the yard / in the car park they need to notify them not to use it. Confirmation was received from the School Health and Safety Officer that there is a need for a risk assessment for the car park as there is still a significant risk.
- 3.1.6 The current versions of the following policies/guidelines were not in the school, they were forwarded to the Head Teacher following the visit: Asbestos Management Plan and Fire Safety Policy. In addition, an essential/generic risk assessment list was sent to the Head Teacher in order for them to identify other risk assessments that are needed in the school.

4. Audit Opinion

(B) Partial assurance can be expressed of propriety in the health and safety arrangements of Ysgol Abercaseg as controls have been established, but there are aspects where some arrangements can be tightened. The Head Teacher has committed to implement the following steps to mitigate the risks highlighted:

- Update the Health and Safety Policy to reflect the changes to the Governing Body / Building Sub-Panel.
- Head Teacher to familiarize herself with the Corporate Health, Safety and Welfare Policy, ensure that the school's staff and Governors are aware of the Policy and have the opportunity to read it.
- Review risk assessments annually.
- Produce risk assessments for:
 - (i) trees on site;
 - (ii) car park;
 - (iii) first aid arrangements.

HEALTH AND SAFETY – PRIMARY SCHOOLS YSGOL DYFFRYN ARDUDWY

1. Background

- 1.1 Every school within the authority has a duty to comply with the Health and Safety at Work Act 1974. Schools have a specific duty to prepare a written health and safety policy.
- 1.3 In Gwynedd Council, the duties for the management of health and safety, fire risks, asbestos and legionnaires disease are set out in the Corporate Health, Safety & Welfare Policy 2015, Fire Safety Policy & Fire Management Plan, Asbestos Management Plan and Legionella Management Plan with some key duties placed on site managers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools were aware of their duties in accordance with the Council's Fire, Asbestos and Legionella Plan, and that site managers undertake their duties appropriately.
- 2.2 During the audit, a sample of Gwynedd Primary Schools were selected for inspection. The Audit Service visited the schools to carry out checks to ensure compliance with Health and Safety requirements and awareness of duties. The audit included checking that fire safety, asbestos and legionella tests were regularly completed with adequate records being kept.

3. Main Findings

- 3.1 It was generally seen that Ysgol Dyffryn Ardudwy complied with Health and Safety requirements but the following aspects needed to be tightened to mitigate the risks highlighted.
 - 3.1.1 The School has a Health and Safety Policy which is reviewed annually. However, the policy is kept electronically as they are a Green School, which means that staff do not have access to it.
 - 3.1.2 The School did not have a copy of the Corporate Health, Safety and Welfare Policy (2015), a copy of the current policy was sent to the Head Teacher's attention.
 - 3.1.3 The Head Teacher has not attended the IOSH Managing Safely training, this is a general weakness for all Gwynedd schools, and is not a reflection of the management of Ysgol Dyffryn Ardudwy. Arrangements are now in progress by the Education Department to ensure that all primary Head Teachers receive this training.
 - 3.1.4 A sample of the school's risk assessments were checked to ensure that the school have essential/generic assessments that have been identified by the Council and that they are current. Assessments were found to be in place for each of the risks examined but were not reviewed annually.
 - 3.1.5 The Head Teacher expressed concern that the Caretaker had not received any training as to how to carry out the fire safety tests before commencing in her role. It is noted that the Caretaker is now aware of how to carry out these tests.
 - 3.1.6 There was no Fire Risk Assessment at the school, a copy was received from an officer from the Property Unit following the visit and was forwarded to the Head Teacher.

- 3.1.7 The School did not have a Fire Management Plan, the Head Teacher was informed of the need to complete the plan with the school's details and was sent a current template following the visit.
- 3.1.8 All fire safety equipment were not recorded in the Fire Log Book. The Head Teacher was informed of the need to do this in the current Fire Log Book.
- 3.1.9 Fire safety tests were checked on the day of the visit and it was found that records of escape route tests had not been maintained. The Head Teacher reported that the routes were kept clear but no weekly test was carried out. In addition, fire extinguishers were tested monthly rather than weekly. The school did not use the current Fire Log Book to record the tests, the Head Teacher was notified of this and a copy was sent following the visit.
- 3.1.10 When checking the 'Register of Flushing for Little Used Water Outlets' it was found that the last test had been held two and a half weeks ago rather than weekly.
- 3.1.11 The school has arrangements in place for recording accidents / injuries. Three members of staff have a first aid qualification and inform parents/ guardians of any incidents. For more serious accidents, the school uses 'Reporting an accident or incident that is the case for minor serious injuries for a Pupil' forms for pupils and uses the HS11 (2004) book for staff to report to the Health and Safety Unit. It was explained that these forms are now out of date and that there is a need to use the 'Accident Recording Book, Disease, Dangerous Occurrence or Violent Incident' HS11 (2014) to record any accidents/incidents from now on. The HS11 (2014) book and the guidelines were already in the school.
- 3.1.12 The current version of the Asbestos Management Plan was not in the school, a copy was sent following the visit. In addition, an essential/generic risk assessment list was sent to the Head Teacher in order to identify other risk assessments that are needed in the school.

4. Audit Opinion

(C) No assurance of propriety can be given in the health and safety arrangements of Ysgol Dyffryn Ardudwy as the controls in place cannot be relied upon. The Head Teacher has committed to implement the following steps to mitigate the risks highlighted:

- Ensure that the School's Health and Safety Policy is available to staff and is read and understood.
- Head Teacher to familiarize herself with the Corporate Health, Safety and Welfare Policy, ensure that the school's staff and Governors are aware of the Policy and have the opportunity to read it.
- Review risk assessments annually.
- Head Teacher to familiarize herself with the Fire Risk Assessment and place it in the blue box.
- Head Teacher to complete the Fire Management Plan and place in the blue box.
- Record the locations of the fire safety equipment in the current Fire Log Book.
- Head Teacher to inform the Caretaker to conduct and record fire extinguisher and escape routes tests on a weekly basis.
- Head Teacher to remind the Caretaker of the need to maintain and record the flushing for little used water outlets weekly.
- Use the 'Accident Recording Book, Disease, Dangerous Occurrence or Violent Incident' HS11 (2014) from now on.

HEALTH AND SAFETY – PRIMARY SCHOOLS YSGOL O M EDWARDS

1. Background

- 1.1 Every school within the authority has a duty to comply with the Health and Safety at Work Act 1974. Schools have a specific duty to prepare a written health and safety policy.
- 1.2 In Gwynedd Council, the duties for the management of health and safety, fire risks, asbestos and legionnaires disease are set out in the Corporate Health, Safety & Welfare Policy 2015, Fire Safety Policy & Fire Management Plan, Asbestos Management Plan and Legionella Management Plan with some key duties placed on site managers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools were aware of their duties in accordance with the Council's Fire, Asbestos and Legionella Plan, and that site managers undertake their duties appropriately.
- 2.2 During the audit, a sample of Gwynedd Primary Schools were selected for inspection. The Audit Service visited the schools to carry out checks to ensure compliance with Health and Safety requirements and awareness of duties. The audit included checking that fire safety, asbestos and legionella tests were regularly completed with adequate records being kept.

3. Main Findings

- 3.1 It was generally seen that Ysgol O M Edwards complied with Health and Safety requirements but the following aspects need to be tightened to mitigate the risks highlighted.
 - 3.1.1 Whilst checking the Fire Log Book, it was seen that escape routes tests had not been carried out since March 2017, where they are expected to take place on a weekly basis. However, the Head Teacher confirmed that the escape routes were tested and recorded monthly by the Cleaner who keeps a record in a small booklet. The Head Teacher added that she checked the routes daily, with any obstacles being removed. However, the School Health and Safety Officer confirmed that it was essential that the routes were tested and recorded weekly.
 - 3.1.2 Fire alarm tests are completed monthly rather than on a weekly basis. The County Fire Officer instructed the Head Teacher that it was sufficient to test primary school fire alarms monthly. However, the School Health and Safety Officer noted that it was essential for them to be tested and recorded weekly, in accordance with the Fire Act 2005.
 - 3.1.3 Not all accidents recorded in the school's HS11 book were found on the Health and Safety Database. The Head Teacher confirmed that they only keep copies at the school, with the original forms being sent to the Health and Safety Department within 24 hours of the incident at all times. Confirmation was received from the Health and Safety Department that electronic HS11 forms are currently being piloted in some establishments to reduce the risk of forms being lost in the post.

3.1.4 The Head Teacher has not attended the IOSH Managing Safely training, this is a general weakness for all Gwynedd schools, and is not a reflection of the management of Ysgol O M Edwards. Arrangements are in progress by the Education Department to ensure that all primary Head Teachers receive this training.

4. Audit Opinion

(B) Partial assurance can be expressed of propriety in the health and safety arrangements of Ysgol O M Edwards as controls have been established, but there are aspects where some arrangements can be tightened. The Head Teacher has committed to implement the following steps to mitigate the risks highlighted:

- Head Teacher to remind the Cleaner of the need to carry out and record the escape route and fire alarms tests weekly.

**HEALTH AND SAFETY – PRIMARY SCHOOLS
YSGOL LLANYSTUMDWY**

1. Background

- 1.1 Every school within the authority has a duty to comply with the Health and Safety at Work Act 1974. Schools have a specific duty to prepare a written health and safety policy.
- 1.2 In Gwynedd Council, the duties for the management of health and safety, fire risks, asbestos and legionnaires disease are set out in the Corporate Health, Safety & Welfare Policy 2015, Fire Safety Policy & Fire Management Plan, Asbestos Management Plan and Legionella Management Plan with some key duties placed on site managers.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools were aware of their duties in accordance with the Council's Fire, Asbestos and Legionella Plan, and that site managers undertake their duties appropriately.
- 2.2 During the audit, a sample of Gwynedd Primary Schools were selected for inspection. The Audit Service visited the schools to carry out checks to ensure compliance with Health and Safety requirements and awareness of duties. The audit included checking that fire safety, asbestos and legionella tests were regularly completed with adequate records being kept.

3. Main Findings

- 3.1 It was generally seen that Ysgol Llanystumdwy complied with Health and Safety requirements but the following aspects need to be tightened to mitigate the risks highlighted.
 - 3.1.1 The School has a Health and Safety Policy, which was adopted in 2011 but has not been reviewed since. The Head Teacher was aware of the need to review the policy and stated that it was intended to include it on the agenda of the next Governing Body meeting to be held at the end of the term.
 - 3.1.2 The School did not have a copy of the Corporate Health, Safety and Welfare Policy (2015), a copy of the policy was forwarded to the Head Teacher's attention following the visit.
 - 3.1.3 The Head Teacher has not attended the IOSH Managing Safely training, this is a general weakness for all Gwynedd schools, and is not a reflection of the management of Ysgol Llanystumdwy. Arrangements are in progress by the Education Department to ensure that all primary school Head Teachers receive this training.
 - 3.1.4 A sample of the school's risk assessments were checked to ensure that the school have essential generic assessments that have been identified by the Council and that they are current. Assessments are in place for some of the risks and are current. The Head Teacher noted that the assessments are reviewed every three years but was reminded that they should be reviewed annually.

- 3.1.5 There were no risk assessments for first aid arrangements, on site trees or the car park. The Head Teacher explained that the car park is for staff use only, parents are not permitted to use the car park and the pupils do not use it to access the school. Confirmation was received from the School Health and Safety Officer that there was a need for a risk assessment for the car park as there was still a significant risk. During the consultation period of the draft report, risk assessments were received for these three areas, namely first aid arrangements, car park and on-site trees.
- 3.1.6 An officer from Severn Trent had visited the school the morning of the visit but had not signed in on the 'In/Out of Building' record. The Head Teacher was informed of this, and was aware of the importance of recording in/out.
- 3.1.7 All fire safety equipment were not recorded in the Fire Log Book. The Head Teacher was advised of the need to do this in the current Fire Log Book in the School's blue box.
- 3.1.8 Fire safety tests were checked during the visit, there were no records that the emergency lighting, fire extinguishers or escape routes had been tested. The Head Teacher noted that everyone is aware of the need to keep the escape routes clear but it did not appear that weekly tests were carried out. In addition, no log was kept of the flushing of water outlets; this is the Caretakers responsibility after any periods of holidays. The Head Teacher has created a checklist for the Caretaker, which includes carrying out these fire safety tests and running the taps after periods of holidays.
- 3.1.9 The school has arrangements in place for recording accidents / injuries. Two members of staff have a first aid qualification and inform parents/guardians if there was an incident. For more serious accidents the school uses 'Reporting an accident or incident that is the case for minor serious injuries for a Pupil' or a book HS11 (2004) to report to the Health and Safety Unit. It was explained that these forms are now out of date and that there is a need to use the 'Accident Recording Book, Disease, Dangerous Occurrence or Violent Incident' HS11 (2014) to record any accidents/incidents from now on. The book of HS11 (2014) together with the guidelines were already at the school.
- 3.1.10 The current versions of the following policies/guidelines were not in school, copies were forwarded to the Head Teacher following the visit: Asbestos Management Plan and Legionella Management Plan. In addition, an essential/generic risk assessment list was sent to the Head Teacher in order to identify other risk assessments that are needed at the school.

4. Audit Opinion

(B) Partial assurance can be expressed of propriety in the health and safety arrangements of Ysgol Llanystumdwy as controls have been established, but there are aspects where some arrangements can be tightened. The Head Teacher has committed to implement the following steps to mitigate the risks highlighted:

- Review the School's Health and Safety Policy in the next Governing Body's meeting.
- Head Teacher to familiarize herself with the Corporate Health, Safety and Welfare Policy, ensure that the school's staff and Governors are aware of the Policy and have the opportunity to read it.
- Record the locations of the fire safety equipment in the current Fire Log Book.
- Use the 'Accident Recording Book, Disease, Dangerous Occurrence or Violent Incident' HS11 (2014) from now on.

STORIEL, BANGOR – UNANNOUNCED VISIT ECONOMY AND COMMUNITY

1. Background

1.1 STORIEL is the new name for the museum and Gwynedd Gallery. There you will gain access to collections from Bangor University, STORIEL and Plas yr Esgob. Following recent investment there are many new facilities available at STORIEL.

- Craft Gallery and Museum Exhibitions.
- Space for Community Exhibitions
- Shop and Cafe
- Learning Room and Meeting Rooms for hire.

2. Purpose and Scope of the Audit

2.1 The purpose of the audit was an unannounced visit to confirm that the cash in the till reconciled with the till totals. Additionally, checks were made to confirm that the artists received correct sums of money following the sale of their products, and that the commission of 30% on each sale payable to Storiel was claimed and accounted for correctly in the Council's Financial ledger. Storiel was visited on the afternoon of the 8 November 2017.

3. Main Findings

3.1 It was found that on the day of the audit the till was over by £12.60. This was a sum that had been carried over daily since the 31/10/2017, the day following the return to work of the receptionist after her sickness absence. No explanation was available for the discrepancy. Normal procedure is that the receptionist advises the Museum and Volunteer Co-ordinator of any discrepancies, but in this instance she had not been made aware. It is believed likely that the discrepancy was due to cash being received from a customer but not processed correctly through the till. This discrepancy will now be investigated by checking the sales records for the days preceding the discrepancy (all sales are noted in a diary which is kept in reception).

3.2 A record of all artist sales are kept on specific sheets at STORIEL. These are sent on a monthly basis to officers who work at the council's Archives department to action e.g. to pay the correct sum to the artist and to claim the 30% commission correctly in the Financial ledger. The income collected originally is coded to SD999 SD51 or 81 (holding account) in the ledger, which is amended monthly to the correct revenue code. A sample of 17 sheets were checked and it was confirmed that the artist were paid the correct sums and that the 30% commission and VAT had been accounted for correctly in the Financial accounts.

4. Audit Opinion

(B) Partial assurance can be expressed of propriety in the financial arrangements at STORIEL, as controls have been established, but there are aspects where some arrangements can be tightened. The Museum and Volunteer Co-ordinator has committed to implement the following steps to mitigate the risks highlighted :

- Investigate the reason why the till was over and make the necessary adjustment.

BRO FFESTINIOG SWIMMING POOL ECONOMY AND COMMUNITY

1. Background

1.1 Gwynedd Council's Leisure Centres and Swimming Pools are part of the Healthy Communities Service, within the Economy and Community Department. There are 4 Area Managers responsible for managing the Centres that are controlled by the Authority.

2. Purpose and Scope of the Audit

2.1 The purpose of the audit was to ensure that robust arrangements are in place at the Swimming Pool in order to properly manage and mitigate risks, and to ensure compliance with the Council's internal procedures and other relevant laws.

2.2 The audit encompassed visiting a sample of 4 Leisure Centres or Swimming Pool without warning to ensure that appropriate arrangements were in place for managing various risks that might exist in the areas of income collection, budgetary control, procurement and storage of goods and health and safety.

3. Main Findings

3.1 It was generally found that there are appropriate internal controls at Bro Ffestiniog Swimming Pool, but the following aspects need to be tightened to mitigate the risks highlighted.

3.1.1 The surplus/deficit account is used when the money presented to the bank does not correspond with the till readings. One example included a significant difference of £76 on TR34cc (credit cards), and there was also an incorrect use of the income codes. This seems to be a mistake but the Deputy Manager agreed that it would be beneficial to discuss and reinforce the procedure with staff.

3.1.2 A locked cabinet in the Reception contains a number of different administrative documents. However, only the Deputy Manager and one of the Duty Managers have a key to the cabinet, but they are not present at the pool on a daily basis.

3.1.3 The Swimming Pool creates a number of reports from the Gladstone system daily. These include POS, 'Cancelled', 'Refund' and 'Log in Log Out' reports together with the TR34 banking sheets, TR34cc and Ham 9.2/Ham9.3 for the day. For the period selected in the sample, all reports in each 'day pack' were found to be signed and dated. Creating each report on a daily basis can be unnecessary administrative work, but it can also be misleading. That is to say, parameters inserted into the system when creating a report are limited to that day, so there will be no e.g. 'Unpaid booking' from that day appearing on the following day's report, and there is a risk of the debt being forgotten. However, the Deputy Manager explained that monthly reports were also being created to highlight relevant cases and the details will be shared with staff.

3.1.4 A sample of 3 invoices raised by the Swimming Pool were selected. One invoice seems to have been miscoded (an income of over £2k has been coded to the Swimming Pool rather than the Glaslyn Leisure Centre code). It was agreed to move this money to the correct income code.

- 3.1.5 It was explained that direct debit packages were kept in a locked cabinet before being sent to the Business Support Officer. However, a folder was kept under the reception desk that included copies of direct debit application forms and customers' personal details.
- 3.1.6 The only stock for sale at the Swimming Pool are swimming goods. The goods are placed on the wall at reception, but due to the shape of the room, it is not easy for staff to see. The stock records of the goods were checked but only storage records were kept, where the amount of goods that's moved to reception were recorded and the amount remaining left in the store. There is no reconciliation between goods sold and stock levels in reception which means that there is a risk of losing goods by stealing, and it is not easy to identify any such loss.
- 3.1.7 No record is kept of any assets worth less than a value of £100. The information in the IMS is misleading as it indicates that only a record of assets up to a value of £100 needs to be retained.
- 3.1.8 There was no record of the building evacuation exercises in the Blue Box during the visit. The Deputy Manager explained that the exercises were held but not recorded. In addition, the emergency lights have not been tested for over a year. The Deputy Manager has raised concerns regarding the emergency lighting and pool lighting with the Property Unit but has not received a response.
- 3.1.9 During the visit it was seen that there were surplus Polyaluminium Chloride (CAP) chemicals in storage that needed to be disposed of or transferred.
- 3.1.10 All Council staff are expected to accept the Safeguarding Children and Adults Policy in the Policy Centre, and complete the 'Child Protection and Safeguarding', 'Safeguarding Adults' and 'Prevent' modules on the e-learning portal. The 'Domestic Abuse' module has also been added recently to the required list. A list of staff who have completed the modules was received from the Learning and Development team and it was found that not all contracted staff have completed all the modules. There was no Safeguarding poster at the Swimming Pool office, but one was provided by the Auditors on the day of the visit.

4. Audit Opinion

(B) Partial assurance can be expressed on the propriety of Bro Ffestiniog Swimming Pool as there are controls in place, but there are aspects where some arrangements could be tightened. The Swimming Pool has committed to implement the following steps to mitigate the risks highlighted

- Discuss the income administration procedures with Pool staff.
- Transfer the income from invoice D0025842 to the income code of Glaslyn Leisure Centre.
- Keep direct debit information under lock and key.
- Incorporate the goods that are for sale at reception in the stock recordings.
- Modify the IMS by stating the need to keep a record of any assets over £100.
- Record all the building evacuation exercises, and keep them in the blue box.
- Arrange to dispose the surplus Polyaluminium Chloride (PAC) chemicals kept in the store or transfer them to another Swimming Pool.
- Display the Safeguarding poster received on the day of the audit visit.
- Arrange for all contracted staff to complete 'Safeguarding', 'Prevent' and 'Domestic Abuse' modules on the e-learning portal

GARDEN WASTE COLLECTION HIGHWAYS AND MUNICIPAL

1. Background

1.1 In accordance with the Council's Waste Strategy 2010 - 2025, the Council's garden waste collection arrangements were reviewed in order to achieve savings of £750,000 in the 2017/18 financial year, by introducing a fee for the provision. The fee of £33 has been payable since January 2017, with 8,000 collections being held weekly.

2. Purpose and Scope of the Audit

2.1 The purpose of the audit was to ensure that appropriate internal controls were in place in the management and administration of the Council's garden waste collection service. In order to achieve this the audit included discovering what information is available to the public, reviewing service requests, financial transactions, monitoring targets, as well as training records.

3. Main Findings

3.1 It was generally found that there were appropriate internal controls in place for the management and administration of the Council's garden waste collection service, but the following aspects needed to be tightened to mitigate the risks highlighted.

3.1.1 There is a lack of consistency in the information available to the public. Originally, the intention was to offer up to 3 brown bins to customers. However, unexpectedly, two customers paid for 4 bins, so it was decided to modify the original arrangements. Although several sources of information have been modified to reflect this, the 'Terms and Conditions' continue to state 3 bins. The Service was aware of this, and in the process of rectifying it.

3.1.2 "Receipts and Banking" TR34 forms are sent late to the Income Unit, mainly from Siopau Gwynedd Dolgellau and Pwllheli. 1 TR34 out of a sample of 25 took 26 days to arrive. Although this does not interfere with the Service given to the customer, (as their applications are processed when receiving a payment), it means that the income is late arriving at the ledger. The Customer Contact and Registration Service confirmed that it will inform Siopau Gwynedd to send the TR34 forms to the Income Unit on a weekly basis from now on.

3.1.3 It was found that the correct price was not charged to customers in all cases. Currently, CAPITA (credit/debit card payment system) is not integrated with FFOS (Highways system). Although FFOS confirms the fee payable when applying, it is the responsibility of the staff to enter the correct amount in CAPITA. There were examples where the wrong fee had been inputted, resulting in a financial loss to the Council. As a result, the income figure generated by FFOS was found to be different from what is reported in the ledger. Confirmation was received that the technological work had already been done to integrate the two systems, and the solution will be released shortly.

3.1.4 Brown bin stock checks are not carried out regularly. The Waste and Commissioning Service confirmed that a stock count had recently been made. They would be recorded on a simple spreadsheet for the time being, but it is hoped to work with IT in the future to try to do this through FFOS.

- 3.1.5 At present, there is no charge to customers where it can be proven that they have damaged their bin. The Service confirmed that this matter was included in a report that is due to be submitted to the Communities Scrutiny Committee in due course.
- 3.1.6 Waste collectors do not sign to declare that they have read the Council's policy on bribery. Currently, only the team leaders read the Policy, conveying the message verbally to the workforce. The Service intends to produce a simple Policy for circulation to the workforce.
- 3.1.7 Not all staff have received Lifting and Handling training, and 37 staff training had expired. However, confirmation was received that training had been arranged for November 2017.
- 3.1.8 Drivers are required to complete an annual declaration that confirms compliance with the Council's policies and controls, but the Service does not monitor when the statements expire. Several statements have expired due to lack of monitoring. Confirmation was received that annual declaration dates are now being recorded on the Fleet self-service system, which provides a list of drivers and their annual declaration dates to the relevant Area Managers for monitoring.
- 3.1.9 Not all service requests are completed within the expected 5 days. Whilst auditing a sample of applications, it was seen that 1 had taken up to 35 days to process. Applications are occasionally flagged as unsuccessful due to time restrictions within FFOS, which means that applications that aren't completed quickly enough are not sent to the Administration Team in Ciblyn for processing. Effort is made to check the new applications for unsuccessful ones, but some fall through the net. It is hoped that the Service could work with IT in the near future to arrange that FFOS could send an email identifying unsuccessful applications. Confirmation was received that this issue was on the agenda of the Project Group after November.
- 3.1.10 Drivers are required to complete a daily vehicle checklist before driving any vehicle. However, it has been found that these are not completed correctly in the Meirionnydd area.

4. Audit Opinion

(B) Partial assurance can be expressed on the propriety of the management and administration arrangements of the Council's garden waste collection service as there are controls in place, but there are aspects where some arrangements could be tightened. The relevant officers have committed to implement the following steps to mitigate the risks highlighted:

- Adjust the Terms and Conditions to confirm that up to 4 brown bins collections could be ordered.
- Ensure that Siopau Gwynedd Pwllheli and Dolgellau send Receipts and Banking TR34 forms to the Income Unit on a weekly basis.
- Continue to work with IT in order to integrate FFOS and CAPITA systems so that the fee payable does not need to be entered by hand.
- Confirm that stock checks are carried out on a regular basis and any inconsistencies are investigated.
- Ensure that all staff receive guidance on bribery.
- Continue to work with IT to get FFOS to highlight any unsuccessful applications.
- Ensure that the required checks are completed and recorded accurately on the daily vehicle checklist.