



FINAL

Internal audit report 2017/18

Visit 6 of 6

SWANAGE TOWN COUNCIL

Date: 22nd May 2018

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Introduction

This report contains a note of the audit recommendations made to Swanage Town Council following the carrying out of internal audit testing on site on the 18th and 21st May 2018.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide'.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

The internal audit for 2017/18 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

Based on the sample testing carried out at this final audit visit and during the year, all of the Council's current financial controls appear to be operating effectively.

Please include a copy of the five reports issued for 2017/18 with the annual return sent to your external auditor.

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	0
Low	2
Info	0
TOTAL	2

The number of recommendations made in total during this audit year is as follows:

Rating	Number					
	Visit 1	Visit 2	Visit 3 & 4	Visit 5	Visit 6	TOTAL
High	1	0	2	0	0	3
Medium	2	4	1	0	2	9
Low	3	6	4	4	0	17
Information	0	0	0	0	0	0
TOTAL	6	10	7	4	2	29

I would like to thank Martin Ayres, Town Clerk; Alison Spencer, Finance Manager; Culvin Milmer, Visitor Services Manager; and Katherine Watson (Visitor Service Assistant (Sports Park)) for their assistance during this audit.

Darkin Miller ~ Chartered Accountants
2017/18 INTERNAL AUDIT OF SWANAGE TOWN COUNCIL
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Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
13.2 – PLU numbers for new stock	<p>I checked the cash held by the Beach Gardens kiosk. I found that the total held in the till agreed to the level of float plus the 'X' reading (takings for the day). The Beach Gardens supervisor identified two additional small bags of monies taken in relation to new items of stock sold, which had not yet been entered onto the till system (and could not be processed). The PLU numbers for the new items were due to be added imminently in order that the takings could be processed.</p> <p>I recommend that the PLU numbers for new stock items are added before the stock is offered for sale, and that the Beach Gardens supervisor is trained on the till system in order that she may also update the PLU numbers.</p>	L	Agreed	VSM	31 May 2018
14.2 – Boat Park signs	<p>The Council's Boat Park is due to re-open on Wednesday 23 May 2018. At the audit date (Monday 21st) the enforcement signs were not yet in place (which note that customers should pay at the TIC if an attendant is not present; and that there are regular visits by enforcement officers), although they have been ordered.</p> <p>I recommend that the signs are put up as soon as possible, and customers instructed to display permits visibly, in order that the Council can monitor and enforce the avoidance of charges.</p>	L	Agreed	VSM	31 May 2018

