
REPORT TO:	AUDIT SUB COMMITTEE	AGENDA ITEM: 6
DATE OF MEETING:	29th September 2010	CATEGORY: RECOMMENDED
REPORT FROM:	DIRECTOR OF CORPORATE SERVICES	OPEN
MEMBERS' CONTACT POINT:	TONY STAMPER (595706)	DOC:
SUBJECT:	New Etwall Leisure Centre - Assessment of Internal Control	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE:

1.0 Recommendations

1.1 The Committee are asked to consider the Etwall Leisure Centre Internal Audit Report and to make recommendations to Finance and Management Committee.

2.0 Purpose of Report

2.1 Under minute No. AS/6 of the June 2010 meeting, the Committee discussed Internal Audit's review of the Centre. It was agreed that this would be reported to the September Committee.

3.0 Detail

3.1 Each year an audit is undertaken on the financial administration of the Centre as part of the Responsible Finance Officer's section 151 requirements and that of Treasurer to the Joint Management Committee.

3.2 A new Centre was opened in 2009 replacing the existing swimming pool. This facility, now being a leisure complex, offers a much wider and enhanced range of activities including a fitness suite and a large sports hall. Improvements also include a foyer and a cafeteria area.

3.3 The Centre has been built on a new site on the opposite side of the school and includes improved access and parking. The facility has developed from a small swimming pool and squash courts to a purpose-built leisure centre.

3.4 Operationally this has seen a change in both the scale and complexity of both the administrative and financial control requirements. New computer systems have been implemented to manage bookings and payments along with software to control the environmental aspects of the centre.

3.5 Initially problems were experienced with the payment system and banking requirements. Internal Audit along with Accountancy and Income Management staff undertook work on these areas.

- 3.6 The Director of Corporate Services requested Internal Audit to undertake a full system review of the Centre beyond the annual probity audit.
- 3.7 A system review has been undertaken to determine the level of internal control operating within the function.
- 3.8 An audit report has been produced and has been discussed with management
- 3.9 The report is a standard audit report as used for system audits. A copy is attached at Appendix 1

4.0 Financial Implications

- 4.1 None stemming directly from this report.

5.0 Corporate Implications

- 5.1 Communicating the work of Internal Audit supports the Council's governance and control environment.

6.0 Community Implications

- 6.1 Etwall Leisure Centre provides the community with healthy lifestyle facilities. Internal Audit undertakes regular reviews to determine that adequate internal control exists thereby supporting the effective management of the Centre.

7.0 Conclusions

- 7.1 Internal Audit reporting is a key process in ensuring the Council's internal control framework has effective systems to safeguard both the services and finances of the Council.

8.0 Background Papers

- 8.1 None