

## **Internal Audit reports identifying significant risk or 'of concern' –**

### **Car Parking**

#### **AUDIT COMMITTEE**

Date: 22<sup>nd</sup> September 2009

**Author: Head of Internal Audit**

**Wards Affected: None**

#### **Purpose**

Members requested that at least one individual audit report be presented to each meeting of the Committee. This report should be one that has been classified as being of 'significant risk' or 'of concern', if one had been issued since the previous meeting of the Committee. If not, then a report would be selected in liaison with the Chair of the Audit Committee.

#### **Recommendation**

- It is recommended that the contents of the report be noted.

### **1 Reasons**

- 1.1 The Council's Audit Committee has a strategic role to ensure that the Council's assurance framework is operating effectively. To this end it should seek assurance that key areas that contribute to this framework are operating properly.
- 1.2 Internal Audit's terms of reference require that at least one individual audit report be submitted to each meeting of the Committee.
- 1.3 Audit Committee requested, at an earlier meeting that the report on Car Parking be brought to the next committee meeting along with an updated management response.

### **2 Detail**

- 2.1 A copy of the report on the internal audit review of Car Parking procedures is attached as Appendix 1. The report was finalised back in May 2008 and an overall risk assessment of 'Significant' was given.
- 2.2 The key recommendations made in the report to achieve the improvements required include:
  - set, monitor and manage service performance and outcomes i.e. from Capita, CSS and Environment and Regeneration Finance to demonstrate ownership, accountability and action planning to address issues effectively. This should embrace compliance with Financial Regulations and best practice i.e. benchmarking for

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continued improvement and driving efficiencies and effectiveness in overall service performance.

- implement the recommendations from this audit to provide effective anti-corruption and anti-fraud controls operated for the service.
- establish a clear management trail for Car Parking services and for all those parties that facilitate delivery of the service. A guidance and procedural manual should be developed clearly setting out roles and responsibilities, hand over requirements, effective and timely reporting, monitoring and decision-making.
- a Car Parking asset register should be updated and subject to periodic review to identify all assets, including lease arrangements and in-house managed Car Parking.

2.3 An update on the current position regarding the implementation of the agreed recommendations has been provided by the client department and is attached as Appendix 2.

2.4 The above audit report and management update are submitted for Members consideration. The Head of Street Smart will be at the Audit Committee to answer any questions Members may have.

#### Alternative Options

Not Applicable

#### **Risk Management**

##### *Financial and Procurement Implications*

There are no direct financial implications arising from this report however the detailed audit report address the suitability of internal controls within the systems examined.

##### *Legal/Human Rights Implications*

Internal Audit is a statutory requirement of the Accounts and Audit Regulations 2006. The Internal Audit service also provides assurance to the Director of Finance regarding the requirements of Section 151 of the Local Government Act 1972.

##### *Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)*

Internal Control, Audit Committee and the Statement on Internal Control all feature significantly in the CPA Use of Resources Assessment. Effective systems of internal control within the Council will help to ensure that the objectives set out in the Corporate Plan and Swindon 2010 are achieved.

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**Consultees**

The Director of Finance (Section 151 Officer) and the Director of Law and Democratic Services (Monitoring Officer) are consulted on all reports.

Head of Street Smart

Group Leader Parking Services

**Appendices / Background papers**

Appendix 1 – Internal Audit Report: Car Parking

Appendix 2 – Management Update

**Key Decision/Decision in Forward Plan**

Not Applicable