



CITY AND COUNTY OF SWANSEA
DINAS A SIR ABERTAWE

2 March 2016

Mr Stuart Davies
Head of Highways and Transportation
City & County of Swansea
Clydach Depot
Players Industrial Estate
Clydach
Swansea SA6 5BJ

Dear Mr Davies

Audit Committee – Car Parks Audit

At the last meeting of the Audit Committee, the Chief Auditor presented a report showing the audits which had been finalised during the third quarter of 2015/16. The report highlighted any audits which had received a 'moderate' or 'limited' level of assurance and also identified the reasons why the audits received the negative level of assurance.

The Committee noted that Car Parks had received a moderate level of assurance and it was reported that at the previous audit the service also received a moderate level of assurance.

The main issues which led to Car Parks receiving a moderate level of assurance were:

- It was not always evident that 2 officers were involved in counting cash
- Explanations were not always provided for under and over bankings
- No warning message is produced when the trigger point for car park machine collections is reached
- Emergency barrier exit tickets issued by Deputy Manager are not recorded
- Some insurance issues identified
- Some errors in monthly VAT calculation
- No records kept of requests for replacement season tickets
- Season tickets are pre-numbered but no stock record maintained

The Committee were concerned that there appeared to be no improvement in the controls operating over Car Parks since the previous audit in 2013/14 and asked me to write to you to say that the Committee expected to see a significant improvement in internal control as a result of the recent audit.

CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO
ALAN THOMAS

C/O GUILDHALL, SWANSEA, SA1 4PE
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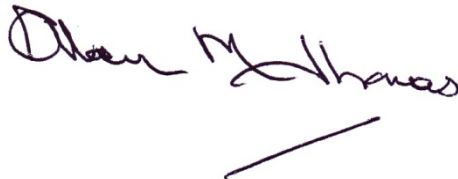
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I understand that a follow up audit will be undertaken by the Internal Audit Section after Easter to check that the agreed recommendations had been implemented within the agreed timescale. The results of the follow up audit will be reported to the Audit Committee in August 2016 where it is expected that substantial progress will have been made implementing the recommendations.

In the meantime, I would appreciate the opportunity to meet with you to discuss the issues arising from the recent audit ahead of the follow up visit. Please could you suggest an appropriate time to meet? My e-mail address is shown below or alternatively, please liaise with Paul Beynon (Chief Auditor) who can contact me to agree a date.

Yours sincerely



Mr Alan Thomas
Chair of Audit Committee

If you require this or any other information in another format e.g. Braille, audio tape or a different language, please contact me

**CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO
ALAN THOMAS**

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