



**Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Sports Centres
Final Report – FU06-23/24**

14 June 2024

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
SPORTS CENTRES**

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SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared for the Comhairle's Audit and Scrutiny Committee. The original report advised of 19 recommendations made in the Sport Centres (Slainte Mhath) report which was issued on 21 September 2023. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2023/24.

Internal Audit Objective

- 1.2 Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.
- 1.3 In accordance with the remit detailed in the operational annual internal audit plan for 2023/24, our internal audit work was designed to obtain assurance that the original recommendations have been implemented. We obtained this assurance through internal audit testing and undertaking discussions with key personnel.
- 1.4 The main recommendations in the original report were:
- Consideration to be given to address issues identified at the sports centres when budgets and resources permit; and
 - Where staffing shortages have been identified this should be addressed in order to prevent the facilities having days when they are completely shut down.

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Detailed Findings

1.5 The current status of progress against the original recommendations can be summarised as follows:

Key to Status



Fully implemented;














Partly implemented, although further work is required to meet the objective of the recommendation; or



Insufficient progress to date

Recommendations	Action to Date	Status
The Chief Officer Assets and Infrastructure considers this as part of the ongoing capital programme and advises when a condition report will be provided.	Partly Implemented	
The SDSM to urgently address the staffing issues identified and in addition consider the need for the compilation of a bank of staff to cover for sickness and absences.	Partly Implemented	
Arrangements to be put in place to address the IT issues that have been reported at Castlebay, Lionacleit and Harris Sports Centre.	Partly Implemented	
The appointing officer at each site ensures that new staff are issued with a corporate induction date at job offer stage and enrolled on the next available corporate induction.	Fully Implemented	
The Chief Office Education and Children's Services to address the issues concerning the flexi hours being forfeited by the members of staff.	Partly Implemented	
Opportunity for management and all staff to have input in the new structure that is in progress in order for the facilities to run to the best advantage of the Comhairle.	Fully Implemented	
Management should analyse if the membership costs being charged for sporting activities are realistic given the unprecedented rise in utilities and in comparison to other like councils.	Partly Implemented	
Management to consider if there are any opportunities to maximise income given that two swimming pools are not in use for a considerable time prior to opening times over the school holiday period.	Fully Implemented	

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Recommendations	Action to Date	Status
Management consider looking at ways to retain membership at gym facilities given the surge in private gym clubs setting up.	Fully Implemented	
The SDSM to review and refresh the risk assessments to bring them up to date	Partly Implemented	
The SDSM to delegate the refreshing and updating of all Normal Operating Procedural (NOP) documents for each sports facility	Partly Implemented	
The SDSM to update and refresh the Emergency Action Plans (EAP) at all facilities.	Partly Implemented	
The SDSM to update and refresh the COSHH guidelines at the facility where this has not been updated.	Partly Implemented	
The SDSM makes arrangements to authorise the officers at these locations to undertake all purchasing requirements for their specific area and ensure all the required pre-requisite arrangements are in place.	Partly Implemented	
The SDSM ensures that the Intranet/Internet is kept up to date at all times to ensure the public have the correct information at all times.	Fully Implemented	
Spot checks to be undertaken at regular periods to confirm that we hold a fully completed gym induction form for each customer using the facility.	Fully Implemented	
Health Screening Forms to be refreshed and updated to reflect any changes to clientele health.	Partly Implemented	
IT to arrange the card reader systems in Harris, Lionacleit and Castlebay that have not been functional for some time to allow for photographs to be uploaded to the service users' accounts.	Partly Implemented	
The SDSM to organise that the Sports & Health server be purged and reorganised for easier navigation and to archive any data not required. Consideration be given to any information that must be retained under the Retention Policy.	Fully Implemented	

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Concluding Remarks

- 1.6 From our follow up testing, we note that out of the 19 follow up recommendations made in the original 7 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by December 2024.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

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14 June 2024

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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
The Chief Officer Assets and Infrastructure considers this as part of the ongoing capital programme and advises when a condition report will be provided.	Chief Officer Assets and Infrastructure	Departmental investment requirements are discussed regularly with the Chief Officer, Education and Children’s Services. Currently condition assessments are undertaken at a desktop level, a more detailed assessment would be undertaken when prioritised by the Chief Officers. A priority list is currently being developed for all service department assets for consideration at the Asset Investment Team. The priority list will be shared with Service Managers.	Priority list to be developed and assessed.

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
The SDSM to urgently address the staffing issues identified and in addition consider the need for the compilation of a bank of staff to cover for sickness and absences.	Sports Development Services Manager	Lifeguard courses have been held at Castlebay, Linciate and at Stornoway and adverts for relief posts released. More courses are planned for Stornoway and Harris facilities. There have been a number of challenges maintaining opening hours due to retirement, sickness, maternity and students not being available. We have reduced the minimum age for recruitment to 16. This is the minimum age for qualifying as a lifeguard and allows us to recruit and retain students for longer. Working directive is followed for young adults.	Some issues remain with recruitment as there is an increasing challenge recruiting to posts due to unsociable hours (weekends/evenings). Because of this many prefer not to commit to permanent hours, which works for and against us. Recruitment in more rural areas is increasingly difficult. Discussions with Spornis are at an advanced stage with a view to them taking over the operation of the pool at Lionel.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
Arrangements to be put in place to address the IT issues that have been reported at Castlebay, Lionacleit and Harris Sports Centre.	IT Manager	Awaiting updated list of issues that affect each site. Each issue will be addressed once information is received.	Awaiting list.

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
The appointing officer at each site ensures that new staff are issued with a corporate induction date at job offer stage and enrolled on the next available corporate induction.	Sports Development Services Manager	All managers have been reminded to follow policy and ensure that new staff are enrolled on earliest available inductions.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.5			
The Chief Office Education and Children's Services to address the issues concerning the flexi hours being forfeited by the members of staff.	Chief Officer- Education and Children's Services	Implementation of the new structure will alleviate the pressures on the Sports Development Services Manager.	New Structure to be implemented

Action Recommended	Action By	Progress to Date	Action Outstanding
2.6			
Opportunity for management and all staff to have input in the new structure that is in progress in order for the facilities to run to the best advantage of the Comhairle.	Chief Officer- Education and Children's Services	Discussions have taken place with senior staff. All staff have been given the opportunity to view the proposed new structure.	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.7			
Management should analyse if the membership costs being charged for sporting activities are realistic given the unprecedented rise in utilities and in comparison to other like councils.	Chief Officer- Education and Children’s Services	Prices were increased as of 1 st April 2024 – Slainte Mhath by 10% and “Pay As You Go” prices by 5%.	A further review of pricing is being considered along with the potential for developing chargeable specialist activities.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.8			
Management to consider if there are any opportunities to maximise income given that two swimming pools are not in use for a considerable time prior to opening times over the school holiday period.	Chief Officer- Education and Children’s Services	We are working to the maximum staffing capacity with required levels of experienced and suitably qualified staff. Any increase in hours will require increased budget and expensive staff training. Any additional income will need to come from use by non Slainte Mhath Members.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.9			
Management consider looking at ways to retain membership at gym facilities given the surge in private gym clubs setting up.	Chief Officer- Education and Children’s Services	Retain low-cost membership. Maintain high level of equipment catering for a range of gym users. Introduce one-to one fitness instructor sessions (chargeable).	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.10			
The SDSM to review and refresh the risk assessments to bring them up to date.	Sports Development Services Manager	Most of our risk assessments were lost in the Cyber attack and time has been spent in compiling and updating RA's. Castlebay and Liniclate are now up to date.	Continue work on updating RA's at all centres.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.11			
The SDSM to delegate the refreshing and updating of all Normal Operating Procedural (NOP) documents for each sports facility.	Sports Development Services Manager	Duty Officers and Sports Facilities Development Manager (U&B) are updating NOP's following the cyber-attack. A full review of ISL NOP's was near completion but 95% of documents were lost in the cyber attack.	Work is ongoing on updating NOP's at all centres.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.12			
The SDSM to update and refresh the Emergency Action Plans (EAP) at all facilities.	Sports Development Services Manager	Duty Officers and Sports Facilities Development Manager (U&B) are updating EAP's following the cyber-attack. A full review of ISL EAP's was near completion but documents were lost in the cyber-attack.	Work is ongoing on updating EAP's at all centres.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.13			
The SDSM to update and refresh the COSHH guidelines at the facility where this has not been updated.	Sports Development Services Manager	Duty Officers and Sports Facilities Development Manager (U&B) reviewing COSHH guidelines.	Work on checking and updating COSHH guidelines is almost complete.

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.14			
The SDSM makes arrangements to authorise the officers at these locations to undertake all purchasing requirements for their specific area and ensure all the required pre-requisite arrangements are in place.	Sports Development Services Manager	The process was postponed following the cyber-attack and the ongoing changes to procedures. Discussions have been had with staff and we are keen to put this process in place as soon as possible.	Complete the processes involved in authorising relevant officers

Action Recommended	Action By	Progress to Date	Action Outstanding
2.15			
The SDSM ensures that the Intranet/Internet is kept up to date at all times to ensure the public have the correct information at all times.	Sports Development Services Manager	Staff have been supported to improve their confidence in using individual sports centre apps and social media to update the public on opening times and any temporary alterations.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.16			
Spot checks to be undertaken at regular periods to confirm that we hold a fully completed gym induction form for each customer using the facility.	Sports Development Services Manager	Spot checking of input of induction forms is in place with periodic alerts in calendars.	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.17			
Health Screening Forms to be refreshed and updated to reflect any changes to clientele health.	Sports Development Services Manager	Working with software provider to put alerts in place to have screening forms checked periodically.	Put system in place as soon as possible.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.18			
IT to arrange the card reader systems in Harris, Lionacleit and Castlebay that have not been functional for some time to allow for photographs to be uploaded to the service users' accounts.	IT Manager	Card Readers are functional but there are intermittent issues. IT Support team to look at each site and ensure every user profile works with the Card reader. Web Camera used for Gladstone Mugshot Client also to be checked and tested.	Ongoing

Action Recommended	Action By	Progress to Date	Action Outstanding
2.19			
The SDSM to organise that the Sports & Health server be purged and reorganised for easier navigation and to archive any data not required. Consideration be given to any information that must be retained under the Retention Policy.	Sports Development Services Manager	Due to the cyber attack of November 2023 all files on servers are currently inaccessible and may not be retrieved. Going forward the servers will be monitored and purged in line with data retention policies.	None

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.