

<b>Title of Report:</b>	<b>Play Parks Internal Audit 2021 – 2022</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>8<sup>th</sup> December 2021</b>
<b>For Decision or For Information</b>	<b>For Information</b>

<b>Linkage to Council Strategy (2019-23)</b>	
<b>Strategic Theme</b>	Improvement and Innovation
<b>Outcome</b>	Satisfactory
<b>Lead Officer</b>	Audit, Risk & Governance Manager
<b>Cost: (If applicable)</b>	n/a

<b>Budgetary Considerations</b>	
Cost of Proposal	n/a
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue
Code	n/a
Staffing Costs	Internal Staffing Cost to Complete

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/No	Date:

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## Executive Summary

This internal audit was completed in accordance with the approved annual Internal Audit Plan for 2021/22. This report summarises the findings arising from a review of Parks and Play Areas Management which was allocated 8 days. The area of Parks Management was previously audited in 2017/18 receiving an overall level of assurance of satisfactory.

Throughout audit we found the following examples of good practice:

- Council use a computer-aided facilities management software system called Tabs CAFM. The platform provides an ideal platform for managing multiple properties from a single dashboard.

A number of areas have been highlighted in this report where controls could be enhanced. The following table summarises the total number of recommendations from our audit (all recommendations being accepted by management):

Risk	Number of recommendations & Priority rating		
	1	2	3
Council may have inadequate Health and Safety arrangements in place.	-	2	-
Play equipment and play areas may be unsafe, not well maintained or free, as far as is reasonably practicable, from hazards.	-	1	-
<b>Total recommendations made</b>	-	<b>3</b>	-

Based on our audit testing we are able to provide the following overall level of assurance:

### Satisfactory

Overall, there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

The weaknesses identified during the course of our audit have been brought to the attention of Management. The weaknesses outlined are those, which have come to our attention during the normal audit work and are not necessarily all the weaknesses, which may exist. The content of this report has been discussed with the Chief Officer to confirm factual accuracy. The assistance and cooperation received during the course of our review is gratefully acknowledged.

## Objective

The main objective of the audit was to review the key systems and controls in relation to the management of parks, equipment and open spaces that are maintained by the Council.

*This report has been prepared for the Members of Causeway Coast and Glens Borough Council and should not be disclosed to any third party, quoted or referred to without prior written consent of the author.*

## Background

There are at present 99 fixed play areas parks located within the Causeway Coast and Glens Borough Council area. The majority of play areas (97) are classified as Local Equipped Areas of Play (LEAP's). LEAP's are open spaces which have been specially designed and laid out with features and equipment aimed at children who are beginning to go out and play independently close to where they live.

There are two Neighbourhood Equipped Areas for Play (NEAP's) also known as destination play sites which are located at Flowerfield's in Portstewart and Megaw Park in Ballymoney. Flowerfield's has been designed as an inclusive play area, offering fixed play opportunities for children with a range of disabilities.

There are various inspections carried out at parks to ensure that they are safe and well maintained. Council's in-house inspection team perform weekly inspections. Issues identified are recorded and uploaded to the computerised maintenance system (TABS). Depending on the seriousness these are given a priority rating and issued to the appropriate Supervisor for action.

In-depth annual inspections are carried out by Play Services Ireland. Any issues identified are following up and reported to the Assets Officer. For larger issues, where parks and repairs are need, the equipment is made safe until the repair can be completed. Completed inspection sheets and confirmation that repairs have been completed are filled out and kept by the Assets officer.

## Risks

The risks identified relating to the audit of the park management and agreed with management are as follows:

- Council may have inadequate Health and Safety arrangements in place.
- Play equipment and play areas may be unsafe, not well maintained or free, as far as is reasonably practicable, from hazards.

## Audit Approach

Our audit fieldwork comprised:

- Documenting the systems via discussions with key staff
- Consideration of the key risks within each audit area
- Examining relevant documentation
- Carrying out a preliminary evaluation of the arrangements and controls in operation generally within the Council
- Testing the key arrangements and controls
- Testing the completeness and accuracy of records.

The table below shows the staff consulted with and we would like to thank them for their assistance and co-operation.

Job title
Director of Leisure and Development
Director of Environment Services
Head of Sport & Wellbeing
Head of Estates
Assets Officer

## Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations.

### 6.1

#### Issue 1 – Play Strategy and Operational Plan for park maintenance

**a) Observation-**

Council in conjunction with Playboard Northern Ireland, developed a Play Investment Strategy. The document itself is quite detailed and contains a number of sections in relation to the consultation and engagement that was undertaken in this area, standards for design and maintenance of fixed play areas and non-fixed approaches to meeting play need. In 2022, the document will be 5 years old, and a number of standards and best practices may have moved on.

Due to Covid-19 which has meant restrictions on services delivery, coupled with budget constraints over a number of years has resulted in the Council not having an operational plan for maintenance. Council currently functions in a reactive way as opposed to a proactive plan for maintenance on parks and open spaces.

The intention as Council returns to normal operations would be to agree an annual upkeep and repair plan between Estates and Sports & Well Being which can be presented on an annual basis to Council for consideration and resourcing.

**b) Implication-**

There is a risk that play strategy may not reflect current standards and best practice thinking in the management of Play Areas. In the absence of an operational plan for play equipment maintenance current play equipment may not satisfy sufficiently health and safety standards.

<b>c) Priority Rating-</b> 2
<b>d) Recommendation-</b> It is recommended that the Play Investment Strategy be updated within the 2022 financial year to ensure that it reflects current thinking and best practice for the development and maintenance of Play parks within the Borough.  An annual operational maintenance plan be developed for the Borough in conjunction with the Estates team to ensure that both reactive and proactive maintenance is planned and budgeted for to ensure that standards for health and safety of Play Equipment is maintained to a satisfactory standard.
<b>e) Management Response-</b> The audit was carried out in 2017 and would be due for review in 2022. SWB Management Team will be including recommendations for progressing this work in its 2022/23 Business Plan. Officers are due to meet with Estates Team to plan a 3yr upkeep and repair programme for all play parks commencing 2022/23, taking account of the original audit recommendations and any new evidence of need from the 5yr review. Cost of maintenance programme to be considered as part of the Lifecycle Capital fund controlled by Estates section where appropriate.
<b>Responsible Officer &amp; Implementation Date-</b> Head of Health & Well Being & April 2022

## 6.2

Issue 2 – Service Level Agreement	
<b>a) Observation-</b> Maintenance arrangements in relation to the maintenance of parks and play areas rests with Estates. Estates performs this work on behalf of Sports and Well Being Section. A Service Level Agreement or Memorandum of Understanding for this service is not in place to document or indicate the expected inputs/outputs and outcomes  A Services Level Agreement would define the commitment between the Estates and Sports and Well Being section in relation to specific aspects of the service, quality, responsibilities, and timing of responses.	
<b>b) Implication-</b> They may be a lack of effective management over the maintenance of Council facilities.	
<b>c) Priority Rating-</b> 2	
<b>d) Recommendation-</b> The purpose and agreed approach should be documented and supported by a Service Level Agreement to clarify the level of service expected and the responsibilities of all parties.	

The Services Level Agreement can be used to monitor the performance of the Estates maintenance team to ensure that play equipment is fixed within a reasonable timeframe for the users of the park.

**e) Management Response-**

Officers from Sport & Wellbeing and Estates to develop and agree a Service Level agreement for the maintenance of Play Parks to complement the proposed 3 year maintenance program.

**Responsible Officer & Implementation Date-**

Estates Asset Officer & S&WB Officer & 28 February 2022

## 6.3

### Issue 3 – Utilising the Tabs Maintenance System

**a) Observation-**

Council use a computer-aided facilities management software system called Tabs CAFM. The platform provides an ideal platform for managing multiple properties from a single dashboard. It offers a central location that lets Council keep an eye on every structure the Council must manage. Tabs contains a number of modules to manage the Estates activity including maintenance, health & safety, finance and resource booking. Tabs is always connected to the Internet which allows officers to receive immediate alerts even if the officers are not convenient to the offices/depots.

During the audit for play parks Internal Audit noted that the system is being used primarily for the maintenance element only. In addition, it was noted that were it is being used separate inspection sheets completed by officers are not always attached to the relevant asset.

**b) Implication-**

There is a risk that the system is not been fully utilised. Incomplete records may be held for some park inspections.

**c) Priority Rating-**

2

**d) Recommendation-**

Audit recommend that the budget holder for the Tabs system consider the full implementation of the software system and develop a strategy as to how this platform can be fully utilised by the Council. This should include the requirement for officers to fully complete inspection reports and upload them to the system at the earliest opportunity.

**e) Management Response-**

The TABS system allows for the recording of inspections but requires manual logging of repairs as a separate step. Some initial work has taken place with the GIS team to determine the most efficient way to log play area reports and repairs.

**Responsible Officer & Implementation Date-**

Estates Asset officer & 28 February 2021

## Conclusion

The internal control environment, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include but are not limited to the possibility of poor judgement in decision – making, human error, control processes being deliberately circumvented by employees and others, management overriding of controls and unforeseen circumstances arising.

The risk associated with the management of parks is considered to be low. However, it is important that a clear and concise parks management policy is in place and made available to all staff to ensure a consistent approach is adopted.

As a result of the audit, senior management have been reminded of their statutory obligations in relation to the management of parks. Internal Audit has made four recommendations, one at high, two medium and one low. The recommendations have been accepted by management and procedures put in place to address the issues.

## **Appendix I: Definition of Assurance Ratings and Hierarchy of Findings**

### **Satisfactory Assurance**

Evaluation opinion: Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

### **Limited Assurance**

Evaluation opinion: There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

### **Unacceptable Assurance**

Evaluation opinion: The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

## **Hierarchy of Findings**

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

**Priority 1:** Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.

**Priority 2:** Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.

**Priority 3:** Failure to implement the recommendation could lead to an increased risk exposure.

## **Appendix II: Limitations and responsibilities**

### **Limitations inherent to the internal auditor's work**

We have undertaken this review subject to the limitations outlined below:

#### **Internal control**

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

#### **Future Periods**

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- The design of controls may become inadequate; or
- The degree of compliance with policies and procedures may deteriorate.

### **Responsibilities of management and internal auditors**

It is management's responsibility to develop and maintain sound systems of risk management, internal control, and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.

## Appendix III: Prior Year Recommendations

### Issue – Health & Safety Arrangements

**a) Observation-**

Overall, appropriate policy and procedures are in place in relation to parks and play areas and relate to regulatory standards of health and safety. However, it was noted during the audit that Council does not have a Parks and Play Strategic Plan in place.

**b) Implication-**

A medium range planning document that will provide direction for managing and developing parks and play facilities, programs, infrastructure, resources, and investment over the next three-year period is not yet in place.

**c) Update-**

Council adopted the Play Strategy in October 2020. Based on survey work carried out by Play Board NI the Strategy contains a 5year investment plan covering potential new play provision, enhancement of existing play parks, renewal, and alternate provision options. The total potential investment required in the action plan is circa £4.1million.

The strategy also included audit of all 99 fixed play areas and recommended maintenance and repair with an anticipated £0.5million budget to protect and reinstate play value. The audit was carried out in 2017 and would be due for review in 2022.

### Issue – Maintenance of Play Equipment and Play Areas

**a) Observation-**

It was noted that Ballycastle and Limavady inspectors use a manual system for recording inspections whereas Coleraine and Ballymoney inspectors use an iPad with TABS software installed. The TABS system captures inspection records which can be emailed directly to management to facilitate reactive and planned maintenance.

**b) Implication-**

Manual Inspection records may not be fully completed and retained to assist the Council to appropriately defend against any legal action together with failure to report defects to ensure corrective action has taken place.

**c) Update-**

There are TABS job sheets raised for all play park inspections in all areas. These are completed and signed off every week on TABS using tablets. We use a supplementary inspection sheet which some complete manually and some electronically. We are working on ways to improve storage of these inspection sheets in one place.

## Appendix IV: Summary of Key Controls Reviewed

Risk	Control issues
<p>Council may have inadequate Health and Safety arrangements in place.</p>	<ul style="list-style-type: none"> <li>• A Parks and Play Strategic Plan is in place.</li> <li>• A list of all parks and play areas is maintained for health and safety purposes.</li> <li>• Appropriate policy and procedures are in place in relation to parks and play areas and relate to regulatory standards of health and safety.</li> <li>• Inspectors have received suitable health and safety training and records are retained as proof.</li> <li>• Appropriate risk assessments are carried out for each park/play area.</li> <li>• Parks/Play equipment within the Borough remains safe to use.</li> </ul>
<p>Play equipment and play areas may be unsafe, not well maintained or free, as far as is reasonably practicable, from hazards.</p>	<ul style="list-style-type: none"> <li>• An appropriate inspection schedule is established and maintained for each playground.</li> <li>• Engineers are informed in a timely manner of the required playgrounds and playground equipment to be inspected and maintained.</li> <li>• Inspectors are suitably qualified and trained to complete playground inspections providing a measurable degree of competency.</li> <li>• Inspection records are fully completed and retained to assist the Council to appropriately defend against any legal action and comply with investigations carried out by the Health and Safety Executive NI and/or RQIA.</li> <li>• Ensure any corrective action or planned maintenance has been established, is actioned and appropriately monitored.</li> <li>• An annual inspection of all play areas is carried out by a reputable safety organisation such as RoSPA.</li> </ul>