

APPENDIX D: Limited Assurance Statement

AUDIT:	Playground Inspections	DATE:	March 2013
--------	------------------------	-------	------------

Control Objective:

Limited Assurance Statement within audit opinion of report	Supplementary information relating to limited assurance statement
<p>The majority of playgrounds have been subject to regular inspections. A review of the inspection regime has identified a number of areas for improvement and for a combination of reasons has resulted in a limited assurance opinion being given. The following was identified:</p> <ul style="list-style-type: none"> • There is no documentary evidence that risk assessments have been recorded. The undertaking of risk assessments is a Royal Society for the Prevention of Accidents (RoSPA) good practice recommendation. • No historic documentation has been retained in relation to warranties, manufacturer's equipment specifications and their associated maintenance requirements. 	<p>There is limited assurance in respect of the accuracy of the internal inspections and the information provided on the inspection sheets in that:-</p> <ul style="list-style-type: none"> - a comparison with defects identified on 3 engineering inspections found that 91% of defects had not been reported internally; - equipment has not been included on the inspection sheets; - equipment is misrepresented on the inspection sheets as fencing; and - the sheets do not also provide a checklist on equipment, however, this has been commissioned as part of the RoSPA inspections. <p>With regard to defects reported, no assessment of the risks associated with the defects is performed. This is necessary in order to demonstrate the mitigating actions required to make the area safe in both the short term and long term. In respect of the rectification of defects the following issues were identified:-</p> <ul style="list-style-type: none"> - no process has been put in place to rectify issues identified from the engineering inspections undertaken in 2011 and 2012; - there is assurance that works for defects recorded through the internal inspections have been commissioned. However, there is no documented check on works carried out and there are some discrepancies in completion dates from contractors and the internal inspection reports which would indicate the works had not been completed prior to the invoices being receipted; - there is no documented process in relation to the rectification of defects carried out internally;

E= Essential – Due to statutory obligation, legal requirement, Council policy or major risk of loss or damage to Council assets, information or reputation. Where possible it should be addressed as a matter of urgency.

N= Necessary - Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist and should be pursued in the short term, ideally within 6 months.

APPENDIX D: Limited Assurance Statement

AUDIT:	Playground Inspections	DATE:	March 2013
--------	------------------------	-------	------------

<ul style="list-style-type: none"> • The quality of the inspections undertaken. On an annual basis playgrounds are subject to an independent engineering inspection carried out on behalf of the Council's insurers. A review of these inspection records compared to the internal inspections carried out at the same time identified defects that had not been picked up through the internal inspection. • There is no clear audit trail to confirm that defects identified either by the internal or external inspections have been resolved, by whom, when etc. • The inspection template should be updated to ensure consistency when recording inspections. For example, the regularity of inspections, date and signature of inspecting Officer and, in particular, all playground equipment should be identified on the inspection form. • Refresher training should be provided to inspecting Officers. The last training records are dated 2000. 	<ul style="list-style-type: none"> - the playground inspections for the Finches, Winchcombe were not documented and this playground did not appear on the TBC engineering insurance schedule together with the Rollerblade Park in Oldfield – both these playgrounds have now been appended to the insurance policy; - documentation needs to be retained which demonstrates that the play equipment and surfacing has been risk assessed and also complies to EU standards. Absence of this information has delayed the transfer of certain play areas to Parishes and restricts the evidence available to protect against potential insurance claims; and - documentation concerning warranties and manufacturer maintenance schedules should be retained, these are necessary in order to ensure that equipment is maintained in accordance with manufacturer guidelines and warranty conditions.
---	---

E= Essential – Due to statutory obligation, legal requirement, Council policy or major risk of loss or damage to Council assets, information or reputation. Where possible it should be addressed as a matter of urgency.

N= Necessary - Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist and should be pursued in the short term, ideally within 6 months.

APPENDIX D: Limited Assurance Statement

AUDIT:	Playground Inspections	DATE:	March 2013
--------	------------------------	-------	------------

<ul style="list-style-type: none">• Informal inspections only are being undertaken at the Finches, Winchcombe – no inspections have been documented.• The Finches playground and the Rollerblade Park, Link Road have not been included on the Council's engineering insurance policy. Therefore, they never been subject to the annual independent inspection by the Council's insurers.	
--	--

E= Essential – Due to statutory obligation, legal requirement, Council policy or major risk of loss or damage to Council assets, information or reputation. Where possible it should be addressed as a matter of urgency.

N= Necessary - Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist and should be pursued in the short term, ideally within 6 months.