

FINDINGS SUMMARY

Follow-Up Audit:- Museum & Gallery Services

Ref	Original Recommendations	Priority	Follow Up Audit Findings	Client Agreed	Audit Comments	Target Date
R1	A review of the management structure for the Wirral Transport Museum should be completed to ensure the roles and responsibilities are clearly defined.	Medium	An independent review of the Cultural Services Division is to be undertaken by external consultants which will include the management structure. In the short term, the Key Issues Exchange and Team Briefing processes have been used to reaffirm the roles and responsibilities of the officers at the Wirral Transport Museum.	Yes	Implementation of this recommendation is on going. Further audit review required.	03/08
R2	The IT System at the Wirral Transport Museum should be reviewed to ensure the arrangements conform to Corporate and Departmental IT Policies.	High	The IT arrangements at the Wirral Transport Museum have been reviewed by WITS and new equipment is to be installed and connected to the corporate network.	Yes	Implementation of this recommendation is on going. Further audit review required.	03/08
R3	Advice should be sought from Tourism and Marketing as to the appropriateness and content of the Wirral Transport Museum website.	High	The relevant Wirral Transport Museum website has been created by, and is maintained by, enthusiasts independent of the Authority. It is useful in providing a level of information that is currently unavailable on the Authority's website. It is believed that Tourism & Marketing are reviewing the Authority's web presence and a higher profile for the Museum & Art Gallery Services is planned which would remove the need for any external websites. However, in the meantime, the Curator has agreed to monitor the independent website to ensure it does not claim to be an official WBC site and that it is not critical of or advocates views inconsistent with those of the Authority.	Yes	Implemented.	N/A

Appendix 1

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R4	A detailed analysis and revaluation of the Museums & Art Gallery Services collection should be completed and used to ensure that the insurance arrangements are adequate.	High	The Curator has stated that additional resources are required to undertake a full analysis and revaluation of the collection. Therefore, he is examining and costing alternative methods to achieve the objective, (i.e. external valuers, web resources) and will produce a management report for consideration.	Yes	Implementation of this recommendation is on going. Further audit review required.	09/07
R5	The cash holding arrangements and frequency of bankings should be reviewed at all Museum sites to ensure the insurance limits are not exceeded.	Medium	A new safe has been installed at the Wirral Transport Museum and ordered for the Wirral Museum. The Administrative Officer will monitor the levels of cash held at each site and bankings will be undertaken to ensure the insurance limits are not exceeded.	Yes	Implementation of this recommendation is on going. Further audit review required.	ASAP
R6	An independent and fully documented health & safety risk assessment should be undertaken at each Museum site to ensure all risks have been identified and that current insurance arrangements are adequate.	Medium	The Curator is to formally request the relevant departmental officer to undertake a Health & Safety risk assessment at each site.	Yes	Implementation of this recommendation is on going. Further audit review required.	09/07
R7	An appropriate attendance record should be maintained for each of the Museum sites and the details periodically verified to the payroll documentation maintained at the Williamson Art Gallery.	Medium	The Curator considers his staff to be trustworthy and there would be no additional benefit from the extra administrative procedures. The Curator has agreed to accept the risk from not implementing the recommendation in full but will undertake periodic spot checks on staff attendance which will be documented.	No	Service management has agreed to accept the risk of not fully implementing the recommendation. Audit agree that the additional checks are adequate. Accepted	N/A

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R8	The Accessions Books should be updated with the details of items not currently entered and then updated promptly when new items are acquired.	High	The Curator has stated that additional resources are required to update the Accessions Book. Therefore, he is examining and costing alternative methods to achieve the objective and will produce a management report for consideration.	Yes	Implementation of this recommendation is on going. Further audit review required.	03/08
R9	The record of items loaned to and from the Museum & Art Gallery Services should be maintained up to date and periodically verified.	Medium	At the time of the Audit the last entry in the Loans Registers was 5/8/2005 but the Curator stated they have been kept up to date. They will be periodically verified and endorsed by the Curator. The Curator has been informed that the Audit should not be considered as part of the verification process.	N/A	Original recommendation was accepted. It was later disputed by service management. Accepted.	N/A
R10	The cash holding arrangements at the Wirral Transport Museum should be reviewed to ensure access is restricted to authorised officers.	Medium	A new safe has been installed at the Wirral Transport Museum and access is restricted to authorised officers	Yes	Implemented.	N/A
R11	The security arrangements for all Museum sites should be formalised into a documented Security Policy, with the roles and responsibilities clearly defined.	Medium	A generalised Building Complex Security Policy for the Cultural Services Division has been circulated and the Curator is to utilise this document to produce a Security Policy specific to the Museums & Art Gallery.	Yes	Implementation of this recommendation is on going. Further audit review required.	03/08
R12	The documented procedures for the collection and banking of income should be updated to reflect the systems at each relevant museum site.	Medium	The Administrative Assistant is to revise the procedures documented in the QA Manual to reflect the variations at each Museum site.	Yes	Implementation of this recommendation is on going. Further audit review required.	03/08

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R13	An official receipt should only be issued to acknowledge income collected for banking to the WBC account.	Medium	A non-official duplicate receipt book has been purchased and will be stamped 'Williamson Art Gallery'. These receipts will be used to acknowledge income from exhibitor sales.	Yes	Implemented	N/A
R14	Stock reconciliations to calculate income due at the Williamson Art Gallery and Wirral Museum should be undertaken regularly and any discrepancies investigated promptly.	Medium	The Curator & Administrative Assistant considers that the current levels of income do not warrant an increase in the frequency of stock reconciliations and income calculations. This recommendation will be reconsidered if serious discrepancies in the income reconciliation are identified.	No	Service management has agreed to accept the risk of not fully implementing the recommendation. This is mainly a resource issue. Management are to monitor the level of income.	N/A
R15	Consideration should be given to recording the details of income generated from the sale of goods in a daily register at the Williamson Art Gallery and Wirral Museum. The income register should then be used to perform the income reconciliation.	Medium	The Curator & Administrative Assistant considers that the current levels of income do not warrant maintaining additional income records. This recommendation will be reconsidered if serious discrepancies in the income reconciliation are identified.	No	See recommendation 14.	N/A
R16	A formal agreement document for the payment of 20% commission on the sale of exhibition items at the Williamson Art Gallery should be completed by the exhibitor.	Medium	The Curator is to amend the standard letter on exhibitions so that it includes details of the commission payable on the sale of exhibition items. The exhibitor will be requested to sign and return a copy of the letter to the Museum.	Yes	Implementation of this recommendation is on going. Further audit review is required.	ASAP

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R17	<p>A comprehensive review of the Departmental Charge Policy and each Museum's Charge Policy should be undertaken to ensure;</p> <p>a) all items are included on the Departmental Charge Policy.</p> <p>b) the correct rates are detailed.</p> <p>c) all increases have been applied in accordance with Committee approval.</p> <p>d) all items are included within the relevant Museum Charge Policy</p>	High	The Cultural Services charges for 2007/8 was approved by Cabinet on 15 th March 2007. The Administrative Assistant is to ensure that the approved charges are detailed in the relevant Museum documentation and are correctly applied.	Yes	Implementation of this recommendation is on going. Further audit review is required.	ASAP
R18	<p>The charges applied to the hire of facilities at the Williamson Art Gallery and Wirral Museum should be;</p> <p>a) fully detailed on the invoice request form.</p> <p>b) signed as verified by another officer.</p>	Medium	The Administrative Assistant uses the relevant diary to record detailed information on the hire of facilities at the Museums and full details of the applied charges are endorsed on the invoice request document. The applied charges are to be sample checked by the Curator or Senior Keeper and the diary endorsed accordingly.	Yes	Implementation of this recommendation is on going. Further audit review is required.	ASAP
R19	All bookings of facilities at the Museums should be paid for in advance or on the day of the room hire.	Medium	All invoices are sent out before the event whenever possible with the main exception being for late bookings. The Curator is currently considering additional clerical support to assist the Administrative Assistant.	Yes	Implementation of this recommendation is on going. Further audit review is required.	ASAP

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R20	The Curator should undertake a periodic check of income to banking. The relevant income and banking records should be endorsed with a signature and date to evidence the check.	Medium	The Curator / Senior Keeper are to undertake periodic checks of the income to bankings and endorse the records accordingly.	Yes	Implemented.	N/A
R21	All records relating to the Museum being audited should be readily available for examination at the time of the audit.	Medium	The Curator / Administrative Assistant have confirmed that all documentation will be retained in accordance with Guidelines for Financial Systems and will be available for audit as required.	Yes	Implemented.	N/A
R22	A separate cash float should be maintained at the Museum, and all income collected paid into the Authority's bank account, promptly and in full.	Medium	The Curator is to review the current cash float level at the Wirral Transport Museum and arrange for an increase to cover for busy periods.	Yes	Implementation of this recommendation is on going. Further audit review is required.	N/A