



**Amenity Funds 2014-15**  
**City of York Council**  
**Internal Audit Report**

Business Unit: Adult Social Care  
Responsible Officer: Assistant Director – Adult Social Care  
Service Manager: Group Manager  
Date Issued: 03/12/2014  
Status: Final  
Reference: 11750/003

# Summary and Overall Conclusions

## Introduction

Amenity Funds are operated by EPH staff on the behalf of residents. Income is collected from donations and fund raising activities with the purpose of providing extra facilities, equipment and comforts, etc. as determined by the residents.

The funds at all council operated EPHs are reviewed by internal audit on a regular basis. This year the amenity funds at Willow House and Grove House were audited on the 24th and 25th June. Willow House has approximately 32 residents and a balance on the fund at the time of the audit of £637.77. Grove House has approximately 29 residents and a balance of £2013.35.

## Objectives and Scope of the Audit

The main purpose of the audit was to review a selection of Amenity Funds within the council's Elderly Persons Homes to ensure that adequate controls are in place to safeguard residents' money from loss or misuse. The review of the funds covered the following areas:

- Bank account and bank reconciliations
- Income
- Expenditure

## Findings

At both establishments:

- A cash float system is not in operation. Income is added to the cash tin instead of being banked intact.
- Cash income and expenditure items are not authorised by two members of the EPH staff to confirm that the amount recorded is correct.
- Reconciliations of the fund are not performed and recorded on a monthly basis by an appropriate member of staff.
- Staff members responsible for the fund were unaware that there are guidance documents detailing procedures for management of the fund. Therefore, the operation of the fund at both sites is inconsistent with policy.
- Amenity Fund guidance documents have not been revised since 2001 and they do not contain a procedure for transferral of signatory authority upon the cessation of a staff member's employment with the EPH or council.



## Annex 1

Agreed Action	Responsible Officer	Timescale
A decision will be taken as to an appropriate level of the float for amenity funds at EPHs which will take into account the risk of too much money being stored in the safe against the need to pay for items of expenditure from the fund. The recommended level of the float will be included in the updated guidelines.	Group Manager	Completed
The guidance document for amenity funds dated 2001 will be reviewed and updated. This will then be agreed by the Directorate Management Team and issued to all EPHs.	Group Manager	Completed. Document completed and DMT paper prepared
In future all income will be witnessed by two members of staff counting the money and signing the income book. All income will then be banked intact rather than being added to the float.	Group Manager Operational staff	Completed. Requirement included in guidance document
Monthly reconciliations of the fund will be performed and recorded by an appropriate member of staff.	Service managers	Completed. Ongoing from November 2014