

Subsidy to Greenwich Leisure Limited for the Waterworld Leisure Centre City of York Council Internal Audit Memo

Service Area: Communities, Culture and Public Realm

Responsible Officer: Assistant Director (Communities, Culture and Public Realm)

Date Issued: 06/03/2014

1.0 Introduction and scope

- 1.1 Greenwich Leisure Limited (GLL) ran the Waterworld leisure centre on behalf of the council before it was demolished as part of the larger project to build a new community stadium. Each month GLL submitted monthly accounts which showed both the income and expenditure for Waterworld with the council re-imbursing GLL for the losses incurred during the month. This agreement lasted between April and November 2014 until Waterworld closed.
- The purpose of the audit was to confirm the council is paying the correct amount of money to GLL although there were no concerns that the figures paid to GLL were not representative of the costs of providing Waterworld. The audit reviewed the following areas:
 - A sample of large value invoices in order to confirm that expenditure related to Waterworld, the period in question, the amount was correct and the invoice had been authorised.
 - The cashing up process in order to confirm that all income was banked in full.
 - The monthly transaction sheets sent by GLL to support the subsidy payments made by the council were accurate, complete and had been reviewed by staff at the council.

2.0 Initial findings/conclusions

Expenditure relating to Waterworld

Cashing up process

Subsidy calculations

3.0 Recommendations and further work