



INTERNAL AUDIT REPORT - MUSEUMS

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Distribution: Audit Committee
Chief Executive
Director of Performance
Director of Leisure and Development
Head of Community and Culture
Cultural Services Manager
Museums Services Development Manager

June 2017

All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

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1. Executive Summary

This internal audit was completed in accordance with the approved annual Internal Audit Plan for 2017/18. This report summarises the findings arising from a review of the Museums which was allocated 7 days.

Through our audit we found the following examples of good practice:

- Detailed procedures have been documented.
- The procedures used by Council's museums are in line with recognised, national Spectrum Museum Standards.
- Care is taken to monitor the security and conditions of the Museum collections.
- Adequate environmental inspections of the museum areas is carried out.
- Statutory inspections are in place for all museums.
- There is a process in place for the maintenance and repairs when required.

One area (Priority 3) where controls could be enhanced were noted during this review.

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
Museum assets may not be held securely, leading to a risk of damage to or theft of the asset, loss of cultural heritage for the Borough and financial penalties to the Council.	-	-	1
The Museums may not be adequately maintained causing a deterioration in the fabric of the buildings resulting in risk to the public and damage to the museum collection and possible relocation of the Museum if the building is deemed inadequate.	-	-	-
The Museum collection and assets may not be adequately inventoried and there is a lack of control over incoming and outgoing loan items leading to uncertainty as to the asset location, possible loss of the item and under or overstatement of the assets held.	-	-	-
Total recommendations made	-	-	1

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.

Points for the attention of Management

In addition to the recommendations noted above we have identified a number of system enhancements during the course of the audit which do not form part of our formal findings, but may help enhance the existing controls. These are detailed at Appendix II.

2. Objectives

The scope of the audit was agreed with the Head of Community and Culture and the Cultural Services Manager. The agreed audit objectives were to ensure that:

- Heritage assets are appropriately acquired, inventoried and disposed of enabling the Council to keep tract of assets held and to maximise participation and access for residents and visitors to the cultural heritage.
- Heritage assets are held securely, both on display and in storage, and appropriately stored and protected.

3. Background

Across the Causeway Coast and Glens area Council operates and supports five accredited museums that together provide visitors with a glimpse of the rich history of the area. One of the key strengths of the Museums Service is its geographical spread, Coleraine Museum at Coleraine Town Hall, Limavady Museum at Roe Valley Arts and Cultural Centre, Green Lane Museum at Roe Valley, Ballymoney Museum and Ballycastle Museum. The collections feature early archaeology, enigmatic objects from Iron Age and Medieval times, civic material that's been in use for over 400 years, items representing trade and industry, famous people and places along with histories of conflicts as well as artworks and photographs.

Coleraine Town Hall, built in 1859, is Coleraine Museum's accredited exhibition venue. Coleraine museum has 13,977 accessioned items and approximately 15,000 non accessioned items within their collection which are stored in Cloonavin, Coleraine with some items exhibited in Coleraine Town Hall.

The Roe Valley Arts and Cultural Centre/Ionad Ealaíon agus Cultúir Ghleann na Ró opened in October 2010. Limavady museum has 2990 accessioned items and 352 non accessioned items. Their collection is stored and displayed within the Arts Centre which is based on the ground floor of the building. Green Lane Museum is Limavady Museum's seasonal venue. Green Lane Museum is located at the Roe Valley Country Park in Limavady and has 270 accessioned items and 6 non accessioned items.

Ballymoney Museum was established in 1860. The museum has 4945 accessioned items and approximately 1779 non accessioned items. The Museum's stores are located at the rear of the temporary gallery, accessed through a separate entrance.

Ballycastle museum is housed in the 18th century courthouse and market building. The museum has 2319 accessioned items in total and c.200 unaccessioned items.

4. Risks

The risks identified relating to museums and agreed with management are as follows:

1. Museum assets may not be held securely, leading to a risk of damage to or theft of the asset, loss of cultural heritage for the Borough and financial penalties to the Council.
2. The Museums may not be adequately maintained causing a deterioration in the fabric of the buildings resulting in risk to the public and damage to the museum collection and possible relocation of the Museum if the building is deemed in adequate.
3. The Museum collection and assets may not be adequately inventoried and there is a lack of control over incoming and outgoing loan items leading to uncertainty as to the asset location, possible loss of the item and under or overstatement of the assets held.

5. 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
Cultural Services Manager
Museums Services Development Manager
Collections Access Officers

6. Findings and Recommendations

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

6.1 Risk 1 – Security of Museum Assets

Environmental control for Coleraine Museum stored assets

a) Observation-

Overall, the physical security is generally adequate to safeguard the collections.

Environmental monitoring to alert about potentially damaging environmental conditions is carried out, to ensure that collections are not at risk of damage from unsuitable environmental conditions, provision of suitable building conditions to ensure the building contributes toward providing appropriate environmental conditions for the different elements of the collection.

During the audit it was noted that environmental conditions for the collection in Coleraine Museum may present a high level of risk: The Coleraine Museum collection is currently stored in the basement of Cloonavin in a crowded storage cage, which is insufficient for the movement of staff, equipment and objects without hindrances. The collection is stored under heating pipes that could potentially burst or leak and cause damage. However, the Museums Services Development Manager has advised that Council are currently trying to relocate the exhibits to another building that is suitably secure and environmentally stable.

b) Implication-

Coleraine Museum assets stored in the basement of Cloonavin may be at risk of damage from burst pipes or accidental damage due to lack of space when staff are in the area.

c) Priority Rating-

3

d) Recommendation-

Audit recommends that Coleraine Museum collection is removed from the basement in Cloonavin to a dedicated secure space which is designed to meet standards and requirements for the preservation, protection, and accessibility of the collection.

e) Management Response-

Any potential venue must meet Museum Standard of Accreditation. A Collections store should be environmentally stable (maintaining agreed range for temperature, humidity and lux levels), secure, watertight, clean, pest free, able to take the loads and accessible.

Responsible Officer & Implementation Date - Cultural Services Manager/
Museums Services Development Manager – September 2017

6.2 Risk 2 – Museum Maintenance

Audit has no findings or recommendations to make in relation to this risk area.

6.3 Risk 3 – Recording of Museum Assets

Audit has no findings or recommendations to make in relation to this risk area.

7. 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.

8. Appendix II: Points for the Attention of Management

Inventory Management
<p>Overall, audit found that inventory controls are in place. However, it was noted that one out of a sample of ten items selected as part of the testing for Ballymoney museum could not be located.</p> <p>Management should ensure that location records for museum assets are kept up-to-date and consider undertaking periodic spot checks of assets.</p>
<p>Management Response-</p> <p>A review of Ballymoney Documentation is currently being carried out by new staff to ensure location records are up to date.</p>
Procedures
<p>It was noted that Coleraine Museum has c.15,000 items yet to be accessioned. However, an Documentation plan is in place to address these issues</p> <p>It was also noted that some of the entry and loans documentation in Ballymoney Museum is incomplete.</p> <p>Management should ensure that the procedures detailed in the documentation plan are followed and complete.</p>
<p>Management Response-</p> <p>Coleraine Museum has a Documentation Plan in place to address all backlogs. Progress against agreed Accreditation targets is on target. The impending move of the collection will introduce new backlogs in location records which will be addressed in a revised Documentation Plan for Accreditation Return October 2017</p> <p>Ballymoney Museum: Staff are currently reviewing the existing Documentation Plan to ensure all backlogs are captured in a revised Plan for Accreditation Return October 2017</p>