

## Report of the Chief Auditor

Audit Committee – 20 October 2015

### ANNUAL REPORT OF SCHOOL AUDITS 2014/15

|                                    |   |
|------------------------------------|---|
| <b>Purpose:</b>                    | This report provides a summary of the school audits undertaken by the Internal Audit Section during 2014/15 and identifies some common issues found during the audits |
| <b>Policy Framework:</b>           | None  |
| <b>Reason for Decision:</b>        | To allow the Audit Committee to discuss and review the school audits undertaken during 2014/15 and any common themes identified.                                      |
| <b>Consultation:</b>               | Legal, Finance and Access to Services   |
| <b>Recommendation(s):</b>          | It is recommended that Committee review and discuss the school audits undertaken during 2014/15   |
| <b>Report Author:</b>              | Simon Cockings  |
| <b>Finance Officer:</b>            | Paul Beynon   |
| <b>Legal Officer:</b>              | Sharon Heys   |
| <b>Access to Services Officer:</b> | Sherill Hopkins   |

#### 1. Introduction

- 1.1 An audit of each primary, secondary and special school in Swansea is undertaken every 3 years. A standard audit programme exists for each school sector.
- 1.2 For a number of years, a report summarising the school audits undertaken each year has been prepared for the Chief Education Officer. The report also identifies the common themes which have been found during the audits.

#### 2. School Audits Annual Report 2014/15

- 2.1 The School Audits Annual Report 2014/15 is attached in Appendix 1.

**3. Equality and Engagement Implications**

3.1 There are no equality and engagement implications associated with this report

**4. Financial Implications**

4.1 There are no financial implications associated with this report.

**5. Legal Implications**

5.1 There are no legal implications associated with this report.

**Background Papers:** Internal Audit Plan 2014/15

**Appendices:** Appendix 1 Annual Report of Schools Audits 2014/15

**CITY & COUNTY OF SWANSEA  
INTERNAL AUDIT REPORT  
EDUCATION: ANNUAL REPORT OF SCHOOL AUDITS  
2014/15**

**1. INTRODUCTION**

- 1.1 Each year a significant amount of audit resource is spent on School audits. The Internal Audit Section reviews all Primary, Special and Secondary Schools within the City and County of Swansea.
- 1.2 For routine audits, a risk assessment is carried out at individual School level. Based on this, a rolling programme of schools audits is undertaken with all schools currently due to be audited every 3 years.
- 1.3 The audit scope for Schools during for 2014/15 included the following areas:
- Governance
  - Health and Safety / Fire / Premises Security Assessments
  - Management of Delegated Resources
  - Collection of Income and Bankings (including dinner monies)
  - Authorisation of Free School Meals
  - Petty Cash
  - Budget Preparation and Monitoring
  - Purchasing of Goods and Services
  - Payment of Creditors
  - School Inventory
  - Verification of PLASC to Budget Share
  - Verification of Employees
  - School Fund (audit and presentation to Governing Body)
  - Computer Security and Data Protection
- 1.4 There are slight variations between the work undertaken at Primary cheque book, Primary non-cheque book and Secondary Schools. However the scope of the audit remains more or less the same for all three sectors.
- 1.5 In addition to the Internal Audit review, Schools are also subject to review by Estyn within a six year cycle. A revised inspection framework was introduced from September 2010.
- 1.6 Following the audit, a formal level of assurance is provided for the overall financial management and certain other areas within the School as

defined above. The assurance levels vary across four categories, namely High, Substantial, Moderate and Limited assurance.

- 1.7 Recommendations are contained within a Management Action Plan and are prioritised according to perceived risk. Therefore, the Headteacher has an indication of Internal Audit's view of the level of risk that the School could be exposed to if the recommendation is not implemented.
- 1.8 Once the Action Plan has been finalised with the Headteacher, a copy of the final Audit Report and Action Plan is forwarded to the Chair of the School's Governing Body and the Chief Education Officer for information. Agreed actions are followed up in accordance with the Management Action Plan implementation timetable to ensure that they have been satisfactorily implemented. On distribution of the report it is requested that the Chair of the Governing Body ensures the final report is presented at the next full Governing Body meeting. We also ask that the Chair ensures that all actions have been implemented within the timescales stipulated in the Management Action Plan.
- 1.9 As the operation of local bank accounts remains a key area for examination during audits, Primary cheque book Schools audits last 4.5 days and non-cheque book Schools 4 days. The budgeted time for Secondary School audits is 10 days.
- 1.10 The remainder of this Annual Report provides information on the various developments that have occurred during the year and also School audits undertaken during 2014/15.

## **2. SUMMARY OF FINDINGS**

- 2.1 Of the 14 Primary Schools audited in year, 11 achieved a substantial level of assurance and 3 achieved a high level of assurance. This is an improvement on last year where two schools were received a moderate level of assurance.
- 2.2 Similarly, of the 5 Comprehensive Schools audited in year, 3 received a substantial level of assurance and 2 received a high level of assurance.
- 2.3 One Special School was audited in year and it received a substantial level of assurance.
- 2.4 It is pleasing to note that all of the schools audited in year achieved a substantial or high level of assurance. This illustrates the fact that the schools in question were being managed and operating effectively.
- 2.5 However, as has been the case for a number of years, procurement has been the main source of the recommendations made across all Schools in 2014/15. As seen in tables in paragraphs 3.6 and 4.4 later, 37% and 35% of all recommendations made for primary schools and secondary

schools respectively were in relation to procurement. It may be noted that due to the delegated nature of school budgets, there will inevitably always be issues in this area. However, significant efforts have been made by the Authority in an attempt to improve awareness of School's responsibilities in this area.

- 2.6 Periodic financial training is provided to all Primary Headteachers by the School Funding & Information Unit which clearly communicates the procedures that should be followed by Schools in relation to ordering and procurement. However, it should be noted that attendance at such training is not compulsory.
- 2.7 In addition, it was noted in the last year's report that Contract Procedure Rules were amended from April 2014. The amendments resulted in changes to the required process for obtaining quotations and the retention of evidence, primarily for 'Band A' purchases (which increased from below £1k to below £5k) and also for the 'Single Tender Application' process. It was envisaged that these amendments would simplify the procurement and record keeping process. Despite this, on occasion schools are still failing to seek the relevant number of quotations even though the threshold has been increased.
- 2.8 A dedicated Senior Procurement Officer for Education was appointed in July 2013 in order to deal solely with education procurement issues and to act as a point of contact for all schools for all procurement related queries and issuing procurement guidance to schools when necessary. However, it should be noted that the Senior Procurement Officer's responsibilities were changed to cover other services as well as schools and as a result schools were no longer prepared to continue paying for a post that was doing other corporate work.
- 2.9 Since April there has been a considerable change in the Schools Procurement Service Level Agreement (SLA) at the request of the Schools through the Joint Finance Group. Schools have now opted for a basic SLA with 9 Primary Schools opting out of the SLA completely. As a result, the SLA no longer funds a dedicated Schools Procurement Officer. The areas covered by the new SLA are detailed in Appendix 5.
- 2.10 Despite all of the measures noted above, procurement is consistently noted as one of the main issues encountered during School audits. It should also be noted that at the time of compiling this report, the Corporate Contract Procedure Rules (CPR's) were in the process of being updated. Once this process has been completed, it is proposed that school specific CPR's and guidance will be produced detailing how the amended CPR's should be interpreted specifically for Schools. Via additional training and debriefing it is hoped that improvements are seen in schools in this area going forward.
- 2.11 The sections that follow provide more detailed information in relation to the findings of our audits across the Schools in Swansea for 2014/15.

### **3 PRIMARY SCHOOLS**

3.1 14 Primary Schools were visited by Internal Audit during 2014/15, all of which operated their own bank account. The Audit assurance rating for each of the Schools is shown in Appendix 1.

3.2 The level of assurance on the financial management and internal controls operating at the Schools were as follows:

| <i>Level of Assurance</i> | <i>Schools 2013/14</i> | <i>Schools 2014/15</i> |
|---------------------------|------------------------|------------------------|
| High                      | 0                      | 3                      |
| Substantial               | 14                     | 11                     |
| Moderate                  | 2                      | 0                      |
| Limited                   | 0                      | 0                      |
| <b>Total</b>              | <b>16</b>              | <b>14</b>              |

3.3 The level of assurance awarded confirms the view that Primary Schools in Swansea are generally well run with sound internal controls and financial management in the majority of cases. It is pleasing to note that all of the Primary Schools audited in year were rated as providing either a High or Substantial level of Assurance.

3.4 A total of 87 recommendations were made as a result of the audit process, representing an average of roughly 6 recommendations per School. Some Schools had more recommendations than the average – others less so. All audit reports have been finalised with agreement reached with Headteachers to implement all of the recommendations made where relevant.

3.5 It should be noted that a direct correlation between the number of recommendations identified at each School and the overall level of assurance cannot always be made. This is due to differences in the significance of the individual recommendations made at each audit. Therefore, the number of recommendations made for each school has not been reported, instead the overall level of assurance provided for each School has been reported. .

3.6 However, an analysis of the areas where audit recommendations have been made is summarised below. As can be seen from this analysis, the main areas identified during 2014/15 were in relation to Procurement, as was also the case in 2013/14. However, Procurement does cover a number of areas. Inventory recordkeeping was the next highest followed by School Meal Administration. Appendix 3 details the main categories reported upon within each audit area.

| <b>Primary Schools</b>                                   |  |                  |  |                  |
|--|--|------------------|--|------------------|
| <b>Audit Area</b>  | <b>Total Recommendations 2013/14 based on 16 Schools</b> | <b>2013/14 %</b> | <b>Total Recommendations 2014/15 based on 14 Schools</b> | <b>2014/15 %</b> |
| Governance   | 0  | 0%               | 4  | 5%               |
| Health and Safety / Fire / Premises Security assessments | 14   | 10%              | 5  | 6%               |
| Management of the School                                 | 14   | 10%              | 0  | 0%               |
| Procurement  | 52   | 35%              | 32   | 37%              |
| Bank   | 5  | 3%               | 2  | 2%               |
| Income   | 10   | 7%               | 5  | 6%               |
| School Meals inc banking                                 | 18   | 12%              | 10   | 11%              |
| School Funds   | 8  | 5%               | 7  | 8%               |
| Inventory  | 6  | 4%               | 14   | 16%              |
| IT   | 15   | 10%              | 2  | 2%               |
| Other  | 6  | 4%               | 6  | 7%               |
| <b>TOTAL</b>   | <b>148</b>   | <b>100%</b>      | <b>87</b>  | <b>100%</b>      |

- 3.7 Procurement is again identified as the main issue in a number of Schools. Headteachers are reminded of the requirement to comply with the Scheme for the Financing of Schools, Contract Procedure Rules (CPR's), Financial Regulations and Accounting Instructions. Also, the Strategic Procurement Unit and their Procurement Guide are available to assist Schools with any procurement issues. Headteachers and Admin Staff are also invited to attend regular Financial Training sessions arranged by the School Funding and Information Unit, but attendance is not compulsory.
- 3.8 The main areas where problems have arisen regarding procurement are highlighted below:-
- Not obtaining the relevant number of quotations where expected. This was mainly noted where services were procured or accumulated annual spend for a particular 'item' exceeded £5k per year.
  - Not raising authorised purchase orders at the point of committal or at all. This is also important as it allows for effective budget monitoring and proper certification procedures. It is also a record of what has been ordered, helps to minimise disputes and to facilitate matching to the invoice both in terms of price and quantity.
  - Not obtaining the relevant dispensation, waiver etc. where CPR's were not followed. (For procurement of unique items available from single suppliers for example).
  - The use of suppliers that do not have a corporate contract with the Authority without undertaking any form of tendering exercise. Note that due to delegation, the use of contracted suppliers by Schools is

not compulsory. However, should they opt to use such suppliers schools must undertake their own tendering exercise to ensure best value is obtained.

3.9 It should however be noted that the average number of recommendations made per School has decreased in year from 9 to 6. Whilst generally, the percentage of recommendations made across the various areas has remained fairly static year on year, some additional detail in relation to some of the more notable changes may be seen below:

- Governance – primarily in relation to lack of review of key documents by the Headteacher, lack of monitoring for DBS and lack of documentation/evidence of Governing Body approval of the limit of delegation of the Headteacher.
- Procurement – failure to follow Contract Procedure Rules in relation to obtaining quotations or the relevant dispensation. Also the failure to undertake employment status confirmations for payments made to self-employed individuals, increased amount of staff reimbursement for purchases, and an increase in the lack of official orders being placed on the SIMS system.
- School Fund – failure to present audited accounts of any unofficial funds to the Governing Body.
- Inventory – primarily in relation to not keeping inventory lists up to date and the failure to produce an annual inventory certificate.

3.10 Whilst we report on non-compliance in these areas, what the above summary figures do not reflect is the number of instances of non-compliance per school i.e. we would include a recommendation regardless of the number of instances of non-compliance, with the extent and significance of the issue being highlighted in the School report.

#### **4. SECONDARY SCHOOLS**

4.1 A total of 5 Secondary Schools were visited by Internal Audit during 2014/15. The level of assurance at each of the Schools can be seen in Appendix 2.

4.2 The level of assurance on the financial management and internal controls operating at these Schools were as follows:

| <b><i>Level of Assurance</i></b> | <b><i>Schools 2013/14</i></b> | <b><i>Schools 2014/15</i></b> |
|----------------------------------|-------------------------------|-------------------------------|
| High                             | 0                             | 2                             |
| Substantial                      | 4                             | 3                             |
| Moderate                         | 0                             | 0                             |
| Limited                          | 0                             | 0                             |
| <b>Total</b>                     | <b>4</b>                      | <b>5</b>                      |



- 4.3 A total of 51 recommendations were made, which represents an average of approximately 10 recommendations per School. All of the audit reports have been finalised with agreement reached with Headteachers to implement all of the recommendations made.
- 4.4 An analysis of findings to identify areas for improvement is shown in the following table which has again highlighted Procurement as the main issue.

| <b>Secondary Schools</b>                                 |   |                  |   |                  |
|--|---|------------------|---|------------------|
| <b>Audit Area</b>  | <b>Total Recommendations 2013/14 based on 4 Schools</b> | <b>2013/14 %</b> | <b>Total Recommendations 2014/15 based on 5 Schools</b> | <b>2014/15 %</b> |
| Governance   | 0   | 0%               | 3   | 6%               |
| Health and Safety / Fire / Premises Security assessments | 4   | 10%              | 3   | 6%               |
| Management of the School                                 | 4   | 10%              | 0   | 0%               |
| Procurement  | 16  | 39%              | 18  | 35%              |
| Bank   | 2   | 5%               | 4   | 8%               |
| Income   | 5   | 12%              | 8   | 16%              |
| School Funds   | 2   | 5%               | 3   | 6%               |
| Inventory  | 3   | 7%               | 9   | 17%              |
| IT   | 4   | 10%              | 1   | 2%               |
| Other  | 1   | 2%               | 2   | 4%               |
| <b>TOTAL</b>   | <b>41</b>   | <b>100%</b>      | <b>51</b>   | <b>100%</b>      |

- 4.5 The figures show that the number of recommendations made per School remained broadly the same since the previous year.
- 4.6 As with Primary Schools, procurement is identified as the main area for concern. The same comments as noted in 3.7 to 3.9 apply here.
- 4.7 It is also noted that the average number of recommendations made per School has remain consistent with the 2013/14 figures. However, as may be seen in the table above, the recommendations made in some areas have increased. Please see below for further details:
- Governance – primarily in relation to lack of review of key documents by the Headteacher, lack of monitoring for DBS and lack of documentation/evidence of Governing Body approval of the limit of delegation of the Headteacher.

- Bank – failure to complete bank reconciliations periodically, banking monies infrequently and not ensuring bank signatory lists are up to date to reflect changes in staffing within the School.
- Income – not completing collection and deposit information for submission to Audit and inadequate collection processes for debtors.
- School Fund – accounts not being audited and/or audit certificates not being prepared and presented to the Governing Body.
- Inventory - primarily in relation to not keeping inventory lists up to date and the failure to produce an annual inventory certificate.

## **5. SPECIAL SCHOOLS**

5.1 One Special School was audited in 2014/15. Ysgol Crug Glas received a Substantial level of assurance with 13 recommendations being made, with the 5 relating to Procurement.

5.2 No Special Schools were audited in 2013/14.

## **6 DEVELOPMENTS / OTHER WORK UNDERTAKEN DURING THE YEAR**

6.1 During the year, in addition to the School audits covered as part of our cyclical review, other work was also undertaken as noted below:-

6.2 Ad-hoc work covering a range of areas as and when they arise, at the request of Schools or the Education Department.

6.3 In addition, audit follow up procedures require a follow up visit for any audits where the overall level of assurance is less than 'Substantial'.

6.4 During 2014/15, 2 Primary Schools and 1 Secondary School were followed up to ensure that the recommendations previously raised had been implemented. It was noted that the Schools had made significant progress in addressing the majority of the recommendations made but had not fully implemented a small number of recommendations. Over the three Schools, the recommendations that had not been fully implemented related primarily to the lack of ordering through the SIMS system, the frequency of banking school monies and the monitoring of school meal arrears.

6.5 With regards to other ad-hoc work, Internal Audit were again involved with the Procurement Section to address areas of non-compliance within Schools in relation to procurement.

6.6 Following the successful roll out of self-assessment questionnaires in Social Services audits, it was decided that a similar approach should be adopted for Primary Schools in an attempt to more effectively focus reduced resources. This is currently a work in progress and we are in the process of compiling a questionnaire to trial at some pilot schools later in the current year.

## 7. QUALITY MEASURES

- 7.1 At the end of each audit, Headteachers are provided with a Quality Control Questionnaire (QCQ) which allows them to comment on the quality of the audit service provided. A copy of the Questionnaire is attached at Appendix 4.
- 7.2 Each completed questionnaire is reviewed and comments are taken into account in planning future audits, where appropriate.
- 7.3 QCQ results are fed into a Performance Indicator which shows the percentage of clients expressing 'at least satisfaction' with the conduct of audit assignments undertaken by Internal Audit. For this exercise, this relates to the QCQ's issued for audits finalised in 2014/15 as at the time of writing this report.
- 7.4 The Performance Target for Schools at least satisfied with the quality of audit service for 2014/15 was 98%. The QCQ's returned to date for 2014/15 audits have exceed this threshold at 99%.
- 7.5 The response rate to our QCQ survey was as follows:

|                   | <b><i>QCQ's issued</i></b> | <b><i>Response</i></b> | <b><i>Response %</i></b> |
|-------------------|----------------------------|------------------------|--------------------------|
| Primary Schools   | 14                         | 5                      | 36%                      |
| Secondary Schools | 5                          | 3                      | 60%                      |
| Special Schools   | 1                          | 0                      | 0%                       |
| <b>Overall</b>    | <b>20</b>                  | <b>8</b>               | <b>40%</b>               |

## 8. CONCLUSIONS

- 8.1 This annual report provides information on School audits undertaken during 2014/15 and identifies the main areas for improvement in relation to the financial management and other areas for Schools.
- 8.2 It is pleasing to note that all 20 schools audited during 2014/15 received a positive level of assurance i.e. either high or substantial and that a good working relationship exists between Schools and the Internal Audit Section, with Headteachers generally responding positively to audit recommendations. .
- 8.3 However as in previous years, procurement is still the largest issue as noted in the main body of the report and attention should be guided to this area. It is concerning that despite having raised issues in relation to procurement at schools repeatedly for a number of years and Schools accepting audit recommendations in this area, the primary area of concern continues to be in relation to procurement despite a significant amount of effort on the part of both Internal Audit and the Procurement Section.

8.4 It is again the opinion of the Internal Audit Section that financial management systems established in Schools continue to operate effectively, subject to the procurement compliance issues as noted above.

**Appendices: - PRIMARY SCHOOLS AUDITED 2014/15**

## APPENDIX 1

### PRIMARY SCHOOLS AUDITED 2014/15

| School                               | CB/NCB | Level of Assurance |
|--------------------------------------|--------|--------------------|
| Dunvant Primary School               | CB     | High               |
| Llanrhidian Primary School           | CB     | High               |
| Pontlliw Primary School              | CB     | High               |
| Brynhyfryd Infants School            | CB     | Substantial        |
| Brynhyfryd Junior School             | CB     | Substantial        |
| YGG Bryn-y-Mor                       | CB     | Substantial        |
| Burlais Primary School               | CB     | Substantial        |
| Christchurch Church in Wales Primary | CB     | Substantial        |
| Glyncollen Primary School            | CB     | Substantial        |
| YGG Lon Las                          | CB     | Substantial        |
| Mayals Primary School                | CB     | Substantial        |
| Oystermouth Primary School           | CB     | Substantial        |
| Penllergaer Primary School           | CB     | Substantial        |
| Terrace Road Primary School          | CB     | Substantial        |

**CB = Cheque Book ; NCB = Non Cheque Book.**

**APPENDIX 2****SECONDARY SCHOOLS AUDITED 2014/15**

| <b>School</b>                      | <b>Level of Assurance</b> |
|------------------------------------|---------------------------|
| Gowerton Comprehensive School      | High                      |
| Penyrheol Comprehensive School     | High                      |
| Cefn Hengoed Community School      | Substantial               |
| Pontarddulais Comprehensive School | Substantial               |
| Ysgol Gyfun Bryn Tawe              | Substantial               |

**SPECIAL SCHOOLS AUDITED 2014/15**

| <b>School</b>   | <b>Level of Assurance</b> |
|-----------------|---------------------------|
| Ysgol Crug Glas | Substantial               |

**APPENDIX 3**

**AREAS REVIEWED AT PRIMARY/SECONDARY SCHOOLS DURING  
2014/15**

| <b>AUDIT AREA</b>                          | <b>MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA</b>             |
|--|--|
|  |  |
| <b>Governance</b>                          | Role and responsibilities of Governors, Committees and staff   |
|  | Policies and Committees  |
|  | Governors involvement in setting the School Development Plan   |
|  | Finance, Administration and DBS                                |
|  |  |
| <b>Health &amp; Safety/ Fire/ Premises</b> | Health and Safety inspections                                  |
|  | Fire Risk Assessments and Portable Appliance Testing           |
|  | Self-review of security issues                                 |
|  |  |
| <b>Procurement</b>                         | Ordering procedures (Non orders)                               |
|  | Payment procedures   |
|  | Authorisation of orders / invoices                             |
|  | Governing Body approval of payments more than £5k              |
|  | Compliance with Contract Procedure Rules                       |
|  | Insurance arrangements for non-Authority 'approved' suppliers. |
|  | Cheque stock records   |
|  |  |
| <b>School Funds</b>                        | School fund signatories  |
|  | Audit and presentation of the School Fund accounts             |
|  | Distribution of School savings                                 |
|  | Other  |
|  |  |
| <b>Management of the School</b>            | Budget setting, approval and monitoring                        |
|  | Authorised signatories   |
|  | Register of Business Interests                                 |
|  | Delegated powers   |
|  |  |
| <b>Inventory</b>                           | Format and security of the School inventory                    |
|  | Keeping the inventory up-to-date including disposal procedures |
|  | Physical checks  |
|  | Other  |
|  |  |
| <b>School Meals</b>                        | Dinner money arrears   |
|  | Certification of CS3's by Headteacher                          |
|  | CS3 meals served to PM2 meals reconciliations                  |
|  | Weekly banking of Dinner monies (PM2 reconciliations)          |
|  | Entitlement to Free School Meals                               |
|  |  |
| <b>Bank</b>                                | Cheque signatories   |

|               |  |
|---------------|--|
|               | Bank reconciliations   |
|               |  |
| <b>Income</b> | Banking and security of income held on site.   |
|               | C&D Senior Management review   |
|               | Letting applications   |
|               | Other income   |
|               | Raising and monitoring of invoices   |
|               |  |
| <b>IT</b>     | Computer-based records to be password-protected/ backed up/passwords to be changed regularly |
|               | Users no longer employed to be deleted by the system manager                                 |
|               | Data Protection  |
|               |  |
| <b>Other</b>  | Self-employment status   |
|               | Verification of employees and payment of travel expenses                                     |
|               | Leases   |
|               |  |
| <b>PLASC</b>  | Verification PLASC return to Budget share  |



**CITY AND COUNTY OF SWANSEA**  
**DINAS A SIR ABERTAWE**

**QUALITY CONTROL QUESTIONNAIRE**

**INTERNAL AUDIT SECTION**

We are keen to monitor and, where possible, improve the quality of our work. We have adopted a number of performance indicators that we report on monthly, quarterly or annually. One of these is your view of the overall quality etc. of our work.

For this reason please complete the questions below indicating your level of satisfaction with various aspects of our audit. Any additional comments you may have should also be included, particularly if you are less than satisfied with any aspect of the audit.

AUDIT: \_\_\_\_\_ DATE OF ISSUE: \_\_\_\_\_

AUDIT FILE REF. NO: \_\_\_\_\_ AUDITOR(S): \_\_\_\_\_

| ASPECT OF AUDIT   | VERY SATISFIED | SATISFIED | DIS-SATISFIED | VERY DIS SATISFIED |
|---|----------------|-----------|---------------|--------------------|
| <b>AUDIT PLANNING</b><br>Appropriateness of scope and objectives of audit |                |           |               |                    |
| Usefulness of initial discussions with auditor(s)                         |                |           |               |                    |
| Timing of audit   |                |           |               |                    |
| <b>CONDUCT OF AUDIT</b><br>Duration of audit                              |                |           |               |                    |
| General helpfulness of auditors   |                |           |               |                    |
| Consultation on findings  |                |           |               |                    |
| <b>AUDIT REPORT</b><br>Fair presentation of findings                      |                |           |               |                    |
| Importance of findings  |                |           |               |                    |
| Usefulness of recommendations   |                |           |               |                    |
| Consultation on findings and recommendations                              |                |           |               |                    |
| <b>OVERALL</b><br>How would you rate the overall usefulness of the audit? |                |           |               |                    |

**OTHER COMMENTS:**

SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_

DESIGNATION/POST TITLE: \_\_\_\_\_

***Please return to the Chief Internal Auditor, Room 3.3.13, Civic Centre or by email.***

**Basic Procurement SLA from April 2015**

The SLA no longer funds a specific Schools Procurement Officer, but covers the following:-

- Access to the Council's corporate, regional and national contracts and framework agreements held for an extensive range of goods and services that can be fully utilised by Schools throughout the City and County of Swansea. Contracts including but not limited to:-
  - (i) Electricity, Gas and Oil.
  - (ii) Window cleaning
  - (iii) Stationery
  - (iv) Washroom equipment & sanitary disposal
  - (v) MFDs
  - (vi) Catering and Cleaning materials
- Monitor corporate contracted suppliers with regard to adherence to contract specifications and prices.
- Provide a dedicated telephone helpline between 9am and 4.30pm, Monday to Friday, excluding Bank Holidays offering :-
  - (i) Procurement advice and guidance on all procurement matters, including product specifications, supplier sourcing and procedures.
  - (ii) Provide advice on the relevant documentation and for Schools to conduct background checks on potential suppliers when procuring individual School contracts (e.g. Health & Safety, Insurances, DBS)
- Updating and reviewing Contracting Procedure Rules for Schools when required by changes to legislation, policy or procedures.