



Report of the Chief Auditor

Audit Committee – 9 October 2018

Annual Report of School Audits 2017/18

Purpose:	This report provides a summary of the school audits undertaken by the Internal Audit Section during 2017/18 and identifies some common issues found during the audits.
Policy Framework:	None
Consultation:	Legal, Finance and Access to Services
Recommendation(s):	It is recommended that Committee review and discuss the school audits undertaken during 2017/18.
Report Author:	Nick Davies
Finance Officer:	Simon Cockings
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar

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 2017/18

- 2.1 The School Audits Annual Report 2017/18 is attached in Appendix A.

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 2017/18

Appendices: Appendix A - Annual Report of Schools Audits 2017/18

**CITY & COUNTY OF SWANSEA
FINAL INTERNAL AUDIT REPORT
EDUCATION: ANNUAL REPORT OF SCHOOL AUDITS 2017/18**

1.0 INTRODUCTION

- 1.1 Each year a significant amount of audit resource is spent on School audits. This service is paid for by schools from their delegated budget under the current Service Level Agreement in place. 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 and based on this a rolling programme of School audits is undertaken. Primary Schools and Secondary Schools are currently audited every three years.
- 1.3 The scope for School audits during the 2017/18 financial year included the following areas:
- Governance
 - Health and Safety / Fire / Premises Security Assessments
 - Management of Delegated Resources
 - Collection and Recording of Income and Banking's
 - Authorisation of Free School Meals
 - Petty Cash
 - Lettings
 - Budget Preparation and Monitoring
 - Purchasing of Goods and Services (inc. Multi-pay Cards)
 - 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 Schools and Secondary Schools. However, the scope of the audit remains more or less the same for both sectors.
- 1.5 In addition to the Internal Audit review, Schools are also subject to audit inspection by Estyn. From September 2016, the period of inspection has changed from a six to a seven-year cycle. Inspections are based on the common inspection framework that was revised in September 2017.
- 1.6 At the routine audit, a formal level of assurance is provided for the overall financial management and 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 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 that 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 part of their monitoring procedures, the School Support Unit request minutes of the Governing Body meetings in order to confirm that the audit report has been presented and discussed. Of the 34 Primary Schools, 6 Comprehensive Schools and 1 Special School that were audited and finalised in 2017/18, the School Support Unit had received minutes confirming that the audit report had been presented for 23 Primary Schools and 4 Comprehensive Schools. The Unit has requested minutes from those Schools that have not forwarded them to date and this continues to be followed up on an ongoing basis.
- 1.10 As the operation of local bank accounts remains a key area for examination during audits, Primary cheque book School audits last three days. The budgeted time for Secondary School audits is ten days.
- 1.11 The remainder of this Annual Report provides information on the various developments that have occurred during the year and provides further details of the results of the School audits undertaken and finalised during 2017/18.

2.0 SUMMARY OF FINDINGS

- 2.1 Of the 34 Primary Schools audited and finalised in year, 29 achieved a substantial level of assurance, 5 achieved a high level of assurance and no schools were awarded a moderate or limited level of assurance which is a positive result. This is generally comparable to the level of assurance awarded to those Schools audited in 2016/17.
- 2.2 Of the 6 Comprehensive Schools audited and finalised in year, 5 received a high level of assurance and 1 received a substantial level of assurance. This is a much-improved picture when compared to the levels of assurance awarded in 2016/17.
- 2.3 One Special School was audited in 2017/18, which achieved a substantial level of assurance. The only Special School audited in 2016/17, also achieved a substantial level of assurance.
- 2.4 It is pleasing to note that this year, all of the Schools audited and finalised achieved a substantial or high level of assurance. This continues to illustrate the fact that the Schools in question were being managed appropriately and were operating effectively.
- 2.5 As has historically been the case, procurement was the main source of the recommendations made across all Schools in 2017/18. As seen in tables 3.6, 4.4 & 5.4 later in the report, 31% of all recommendations made for Primary, Secondary and Special Schools were in relation to procurement. It should be noted that due to the delegated nature of School budgets, there would inevitably always be some issues in this area. However, considerable efforts have been made by the Authority in an attempt to improve Schools awareness of their responsibilities in this area.

- 2.6 Periodic financial training is provided to all Primary School Headteachers by the School Funding & Information Unit, which clearly communicates the procedures that should be followed by Schools in relation to ordering and procurement. In addition to this, the unit now also offers newly appointed Headteachers a bespoke finance session and monitors attendance reminding them to attend refresher sessions every three years. However, it should be noted that attendance at such training is not compulsory.
- 2.7 It was noted in previous Annual Reports that the Authority's Contract Procedure Rules were amended in April 2014. The amendments resulted in changes to the required process for obtaining quotations and the retention of evidence, primarily for 'Band A' purchases (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, as reported in previous years some Schools are still failing to seek the relevant number of quotations even though the threshold has been increased to a level that remains lower than considered appropriate in discussions with Headteacher representatives.
- 2.8 Since April 2015, 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 opted for a basic SLA, which no longer funds a dedicated Schools Procurement Officer. Understandably, because of the ongoing budgetary pressures and consideration of value for money, a number of Schools have chosen to opt out of the Procurement SLA.
- 2.9 For 2017/18, 7 Primary Schools had opted out of the Procurement SLA compared to 16 Schools in 2016/17. All Comprehensive and Special Schools have opted into the SLA. The areas covered by the current SLA are detailed in Appendix 5. From April 2016, Procurement also introduced a new facility whereby those Schools that have opted out of the SLA may take advantage of Procurement's services for an hourly rate.
- 2.10 It was noted in the previous two reports that Contract Procedure Rules (CPR's) were in the process of being reviewed and updated. This process is still ongoing and Procurement have indicated that the updated CPR's are due to be finalised shortly. Once this process has been completed, it is proposed that School specific CPR's and associated guidance notes will be produced detailing how the amended CPR's should be interpreted specifically for Schools.
- 2.11 The sections that follow provide a more detailed examination in relation to the findings of our audits across the Schools in Swansea for 2017/18.

3.0 PRIMARY SCHOOLS

3.1 Thirty Four Primary School audits were finalised by Internal Audit during 2017/18, all of which operated their own bank account. The assurance rating that was awarded to each of the Schools is shown in Appendix 1.

3.2 The table below shows the total number of Primary Schools audited within the last two financial years and the assurance levels that had been awarded.

Level of Assurance	Schools 2016/17	Schools 2017/18
High	4	5
Substantial	13	29
Moderate	1	0
Limited	0	0
Total	18	34

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 352 recommendations were made as a result of the audit process, representing an average of 10 recommendations per School. All of the audit reports have been finalised at the date of this report, with agreement reached with Headteachers to implement all but one of the recommendations made.

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 rating of the individual recommendations i.e. High/Medium/Low Risk or Good Practice. Therefore, the number of recommendations made for each School has not been reported.

3.6 An analysis of the areas where recommendations have been made is summarised in the table below. As can be seen, the main area where issues were identified are in relation to Procurement, as has been the case in previous years. Please also see Appendix 3, which details the main areas reported on within each category below.

Primary Schools				
Audit Area	Total Rec's 2016/17 based on 18 Schools	2016/17 %	Total Rec's 2017/18 based on 34 Schools	2017/18 %
Governance	8	5%	10	3%
Health & Safety / Premises Security	7	4%	14	4%
Procurement	55	34%	107	30%
Multi-Pay Cards	N/A	N/A	14	4%
School Funds	10	6%	46	13%
Management of Delegated Resources	1	1%	16	5%
School Meals (including banking)	19	12%	21	6%
Inventory	20	13%	35	10%
Income (including Lettings)	20	13%	52	15%
IT	16	10%	29	8%
Other	4	2%	7	2%
TOTAL	160	100%	351	100%

- 3.7 Procurement was again identified as the main issue in a number of Schools, although it must be noted that the percentage of recommendations has dropped from 34% in 16/17 to 30% last year. Headteachers are continually 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 Procurement Section and their Procurement Guide are available to assist Schools with any procurement issues.
- 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 goods or services were procured or accumulated annual spend for a particular 'item' exceeded £5k per year.
 - Not raising authorised purchase orders at the point of commitment 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 a single supplier 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 alternative suppliers, Schools must undertake their own tendering exercise to ensure best value is obtained.
- 3.9 The average number of recommendations made per School has increased in year from 9 to 10. 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:
- Schools Funds – As stated in last year's report, we have increased our testing in this area and the issues encountered were in relation to the following. Accounts not properly being audited and reconciled regularly, bank mandates for the accounts not being up to date, the lack of any fund constitutions (or terms of reference) or evidence of management committees in place.
 - Management of Delegated Resources – Primarily in relation to approved Headteachers delegated limits being higher than the recommended limit, copies of governing body of minutes not being forwarded to audit for inspection and no evidence of annual budgets being formally approved by the governing body.
- 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 body of the report.

4.0 SECONDARY SCHOOLS

4.1 Six Secondary Schools were visited by Internal Audit during 2017/18. The level of assurance awarded for each of the Schools can be seen in Appendix 2.

4.2 The table that follows, shows the total number of Secondary Schools audited within the last two financial years, together with the assurance levels that have been awarded.

Level of Assurance	Schools 2016/17	Schools 2017/18
High	1	5
Substantial	3	1
Moderate	0	0
Limited	0	0
Total	4	6

4.3 A total of 47 recommendations were made, which represents an average of 8 recommendations per School. All of the audit reports have been finalised at the date of this report, with agreements reached with Headteachers to implement all of the recommendations made.

4.4 An analysis of findings to identify areas for improvement is shown below:-

Secondary Schools				
Audit Area	Total Rec's 2016/17 (based on 4 Schools)	2016/17 %	Total Rec's 2017/18 (based on 6 Schools)	2017/18 %
Governance	0	0%	0	0%
Health & Safety / Premises Security	0	0%	4	9%
Procurement	14	33%	17	37%
Multi-Pay Cards	N/A	N/A	2	4%
School Funds	4	10%	1	2%
Management of Delegated Resources	0	0%	2	4%
School Meals (including banking)	0	0%	0	0%
Inventory	8	19%	4	9%
Income (including Lettings)	10	24%	11	24%
IT	5	12%	5	11%
Other	1	2%	0	0%
TOTAL	42	100%	46	100%

4.5 As with Primary Schools, procurement has been identified as the main area where issues have arisen. The same comments as noted in 3.7 and 3.8 apply here.

4.6 It is also noted that the average number of recommendations made per School has decreased in relation to 2016/17 figures. Please see below for further details:

- Inventory – Has decreased from 19% to 9% highlighting that records in general were up to date and in good order.
- School Funds – Falling from 10% in 16/17 to 2% in 17/18. The only recommendation relating to governing body minutes not being forwarded to audit for review.

- Health & Safety – This area did increase in risk slightly as there were four recommendations reported compared to none the previous year, i.e. safe keys being held on site, fire risk assessments not being completed along with PAT tests.

5.0 SPECIAL SCHOOLS

- 5.1 One Special School was visited by Internal Audit during 2017/18. The level of assurance awarded can be seen in Appendix 2.
- 5.2 The table that follows shows the total number of Special Schools audited within the last two years, together with the assurance levels that have been awarded.

<i>Level of Assurance</i>	<i>Schools 2016/17</i>	<i>Schools 2017/18</i>
High	0	0
Substantial	1	1
Moderate	0	0
Limited	0	0
Total	1	1

- 5.3 A total of 5 recommendations were made and the audit report has been finalised at the date of this report, with agreement reached with Headteacher to implement all of the recommendations made.
- 5.4 An analysis of findings to identify areas for improvement is shown below:-

Special Schools				
<i>Audit Area</i>	<i>Total Rec's 2016/17 (based on 1 School)</i>	<i>2016/17 %</i>	<i>Total Rec's 2017/18 (based on 1 School)</i>	<i>2017/18 %</i>
Governance	0	0%	0	0%
Health & Safety / Premises Security	0	0%	0	0%
Procurement	1	10%	2	40%
Multi-Pay Cards	N/A	N/A	0	0%
School Funds	1	10%	0	0%
Management of Delegated Resources	0	0%	0	0%
School Meals (including banking)	1	10%	0	0%
Inventory	2	20%	1	20%
Income (including Lettings)	2	20%	0	0%
IT	2	20%	1	20%
Other	1	10%	1	20%
TOTAL	10	100%	5	100%

- 5.5 For this particular School, generally there were some issues surrounding procurement, inventory records and IT.

6.0 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 Internal Audit have attended a number of admin forums giving training to school office staff and Headteachers on the main reported areas highlighted during routine audits. Training to staff will continue via this forum.
- 6.4 There is a corporate project underway seeking to identify if there are benefits from schools using the central Oracle system instead of their separate SIMS/cheque book system, with the initial view being that this may improve procurement controls.
- 6.5 No follow up visits were required to be undertaken during the year as all reported ratings were either substantial or high levels of assurance. Please note that these schools are still subject to the standard follow up process, however would not have been revisited for detailed testing.
- 6.6 School programme updates to contain further areas of testing in relation to the introduction of sQuid, an online payment system for parents to pay for dinner money and school trips.

7.0 SCHOOL SELF-ASSESSMENT QUESTIONNAIRES

- 7.1 One of the key targets over the last few years was to introduce a self-assessment questionnaire for schools. As reported previously, it was decided that this approach should be adopted for Primary and Special Schools in an attempt to more effectively utilise reduced resources and to balance the annual audit plan. The questionnaire was finalised and the new audit approach was rolled out to schools in 2016/17.
- 7.2 Each year since the introduction, we review the questionnaire to ensure resources are being focused on key areas that are relevant in the modern School environment.
- 7.3 At the time of writing this report, the next phase of questionnaires have been issued to those Schools that are due to be audited in 2018/19.
- 7.4 The overall reaction to the questionnaire continues to be very good, with encouraging feedback being received from all of the Schools that have contacted the Audit Team. Consultation with the Primary Support Officers has also indicated that the Schools have reacted positively to this audit approach.

8. QUALITY MEASURES

- 8.1 At the end of each audit, Headteachers are provided with a Quality Control Questionnaire (QCQ) that allows them to comment on the quality of the audit service provided. A copy of the Questionnaire is attached, see Appendix 4.
- 8.2 Each completed questionnaire is reviewed and comments are taken into account when planning future audits, where appropriate.
- 8.3 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 2017/18 as at the time of writing this report.
- 8.4 The Performance Target for Schools, at least satisfied with the quality of audit service for 2017/18 was 98%.
- 8.5 The response rate to our QCQ surveys over the last two years are as follows:

	2016-17			2017-18		
	QCQ's issued	No. of Responses	Response %	QCQ's issued	No. of Responses	Response %
Primary	18	3	17%	34	32	94%
Secondary	4	2	50%	6	5	83%
Special	1	0	0%	1	1	100%
Overall	23	5	22%	41	38	93%

- 8.6 Historically, return rates on Quality Control Questionnaires (QCQ's) issued have been low – See above table for 2016/17 results. Since the previous schools report, we have been making a concerted effort to ensure that where possible, comments from our Headteachers in relation to the service provided are returned, by following up those Schools that have not submitted their questionnaire returns. As you can see from the results in 2017/18, we have had a 93% return rate, which is a significant improvement on recent years.
- 8.7 It should be noted, that for those QCQ's received for both Primary, Secondary and Special Schools, 98% were at least satisfied with the overall usefulness of the audit which is in line with our internal performance target of 98%.

9. CONCLUSION

- 9.1 This annual report provides information on School audits undertaken and finalised during 2017/18, and identifies the main areas for improvement in relation to the financial management and procurement of goods and services for schools..
- 9.2 A good working relationship continues to exist between Schools and the Internal Audit Section, with Headteachers generally responding positively to audit recommendations. However, as highlighted in previous years the raising of orders and compliance with Contract Procedure Rules does remain an issue and in many instances these have been repeatedly re-reported.
- 9.3 As noted in previous reports, procurement is still the biggest issue arising from School audits. However, the issues highlighted should be considered in the context of the overall School budget. The significant majority of any School's delegated budget is spent on staff salaries (85%) which, given the ever increasing budgetary pressures being felt by Schools, leaves a relatively small amount of money for the School's other procurement activities.
- 9.4 It is again the opinion of the Internal Audit Section that financial management systems established in Schools continue to provide a generally high level of assurance, subject to the procurement compliance issues as noted above.

PRIMARY SCHOOLS AUDITED AND FINALISED 2017/18

School	Date Report Finalised	Level of Assurance
Bishopston Primary	28/04/2017	High Assurance
Pengelli Primary	10/05/2017	High Assurance
Birchgrove Primary	08/09/2017	High Assurance
Glais Primary	18/12/2017	High Assurance
Craigcefnparc Primary	19/12/2017	High Assurance
St. Thomas' Primary	10/04/2017	Substantial Assurance
Casllwchwr Primary	30/05/2017	Substantial Assurance
Wauanarwydd Primary	30/05/2017	Substantial Assurance
St. Joseph's Cathedral Primary	14/06/2017	Substantial Assurance
Y.G.G. Gellionnen	19/06/2017	Substantial Assurance
Gendros Primary	17/10/2017	Substantial Assurance
Llangyfelach Primary	17/10/2017	Substantial Assurance
Brynmill Primary	24/10/2017	Substantial Assurance
Clase Primary	27/10/2017	Substantial Assurance
Plasmarl Primary	20/11/2017	Substantial Assurance
Parkland Primary	23/11/2017	Substantial Assurance
Craigfelen Primary	04/12/2017	Substantial Assurance
Gorseinon Primary	07/12/2017	Substantial Assurance
Penllergaer Primary	11/12/2017	Substantial Assurance
Y.G.G. Tan-y-Lan Primary	14/12/2017	Substantial Assurance
Ynystawe Primary	19/12/2017	Substantial Assurance
St. Illtyd's R.C. Primary	24/01/2018	Substantial Assurance
Llanrhidian Primary	29/01/2018	Substantial Assurance
Pentre'r Graig Primary	29/01/2018	Substantial Assurance
Oystermouth Primary	30/01/2018	Substantial Assurance
Whitestone Primary	09/02/2018	Substantial Assurance
Tre Uchaf Primary	09/02/2018	Substantial Assurance
Y.G.G. Lon Las Primary	16/02/2018	Substantial Assurance
Clydach Primary	19/02/2018	Substantial Assurance
Blaenymaes Primary	06/03/2018	Substantial Assurance
Ysgol Gymraeg y Cwm Primary	12/03/2018	Substantial Assurance
Pontybrenin Primary	13/03/2018	Substantial Assurance
Y.G.G. Tirdeunaw	20/03/2018	Substantial Assurance
Cwmrhydyceirw Primary	23/03/2018	Substantial Assurance

SECONDARY SCHOOLS AUDITED AND FINALISED 2017/18

School	Date Report Finalised	Level of Assurance
Pentrehafod Comprehensive	03/07/2017	High Assurance
Pontarddulais Comprehensive	01/02/2018	High Assurance
YGG Bryn Tawe Comprehensive	14/03/2018	High Assurance
Cefn Hengoed Comprehensive	15/03/2018	High Assurance
Penyrheol Comprehensive	21/03/2018	High Assurance
Bishopston Comprehensive	21/09/2017	Substantial Assurance

SPECIAL SCHOOLS AUDITED AND FINALISED 2017/18

School	Date Report Finalised	Level of Assurance
Ysgol Crug Glas	24/01/18	Substantial

**AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING
2017/18**

AUDIT AREA	MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA
Governance	Role and responsibilities of Governors, Committees and staff Policies and Committees Governors involvement in setting the School Development Plan Finance, Administration and CRB
Health & Safety/ Fire/ Premises	Health and safety inspections Fire Risk assessments and Portable Appliance Testing Self-review of security issues
Procurement	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
Multi-pay Cards	Card Security Segregation of duties Reconciliations
School Funds	School fund signatories Audit and presentation of the School fund Distribution of School savings Fund Constitutions & Management Committees
Management of the School	Budget setting, approval and monitoring Authorised signatories Register of Business Interests Delegated powers
Inventory	Format and security of the School inventory Keeping the inventory up-to-date inc disposal procedures Physical checks
School Meals	Dinner money arrears Certification of CS3's by Headteachers CS3 meals served to sQuid records Weekly banking of Dinner monies (if applicable) Entitlement to Free School Meals The implementation and management of sQuid
Bank	Cheque signatories Bank reconciliations

Income	Banking and security of income held on site.
	C&D Senior Management review
	Letting applications
	Other income
	Raising and monitoring of invoices
IT	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
Other	Self-employment status
	Verification of employees and payment of travel expenses
	Leases
PLASC	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 & 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.

AUDIT: _____ DATE OF ISSUE: _____

AUDIT FILE REF. NO: _____ AUDITOR(S): _____

ASPECT OF AUDIT	VERY SATISFIED	SATISFIED	DIS-SATISFIED	VERY DIS SATISFIED
AUDIT PLANNING Appropriateness of scope and objectives of audit				
Usefulness of initial discussions with auditor(s)				
Timing of audit				
CONDUCT OF AUDIT Duration of audit				
General helpfulness of auditors				
Consultation on findings				
AUDIT REPORT Fair presentation of findings				
Importance of findings				
Usefulness of recommendations				
Consultation on findings and recommendations				
OVERALL 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 102, The Guildhall or by email.

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.