



## Report of the Chief Auditor

Audit Committee – 8 October 2019

### Annual Report of School Audits 2018/19

<b>Purpose:</b>	This report provides a summary of the school audits undertaken by the Internal Audit Section during 2018/2019 and identifies some common issues found during the audits.
<b>Policy Framework:</b>	None
<b>Consultation:</b>	Legal, Finance and Access to Services
<b>Recommendation(s):</b>	It is recommended that Committee review and discuss the key findings arising from the school audits undertaken during 2018/2019.
<b>Report Author:</b>	Nick Davies
<b>Finance Officer:</b>	Simon Cockings
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Rhian Millar

#### 1. Introduction

- 1.2 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 A report summarising the school audits undertaken each year has been prepared for the Director of Education. The report also identifies the common themes, which have been highlighted during the audits.

## **2. Annual Report of School Audits 2018/2019**

2.2 The Annual Report of School Audits 2018/2019 is attached in Appendix A.

## **3. Equality and Engagement Implications**

3.1 The Council is subject to the Public Sector Equality Duty (Wales) and must, in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Our Equality Impact Assessment process ensures that we have paid due regard to the above.

3.2 There are no equality and engagement implications associated with this report.

## **4. Financial Implications**

4.2 There are no financial implications associated with this report.

## **5. Legal Implications**

5.2 There are no legal implications associated with this report.

**Background Papers:** Internal Audit Plan 2018/19

**Appendices:** Appendix A - Annual Report of Schools Audits 2018/19

## Report of the Chief Auditor

### Annual Report of School Audits 2018/19

#### 1. Introduction

- 1.1 Each year a significant amount of audit resource is dedicated to school audits and this service is paid for by schools from their allocated budget. Note that from April 2019, the requirement for schools to opt in to a Service Level Agreement (SLA) for the provision of internal audit services has ceased. As agreed by the schools, the budget for the provision of audit services has been retained centrally, thus schools therefore no longer need to sign up to the SLA individually. The Internal Audit Section reviews all Swansea Council primary, special and secondary schools.
- 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, special and secondary schools are currently audited every three years.
- 1.3 The scope for school audits during the 2018/2019 financial year included the following areas:
- Governance
  - Management of Delegated Resources
  - Budget Preparation and Monitoring
  - Lettings
  - After School / Breakfast Clubs
  - Banking Procedures
  - Recording of Key Income
  - School Unofficial Funds
  - School Meals Income
  - Bank Reconciliations
  - Purchasing of Goods and Services (Including Multi-Pay Cards)
  - Employees
  - Health & Safety
  - Inventories
  - School Mini Bus / Vehicles
  - 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 an 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 Funding and Information Unit request minutes of the Governing Body meetings in order to confirm that the audit report has been presented and discussed. Of the 25 primary schools, and 4 secondary schools that were audited and finalised in 2018/2019, the School Support Unit had received minutes confirming that the audit report had been presented for 20 primary schools and all 4 secondary 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 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 2018/2019.

## **2. Summary of Findings**

- 2.1 Of the 25 primary schools audited and finalised in year, 6 achieved a high level of assurance, 18 achieved a substantial level of assurance and 1 school was awarded a moderate level of assurance which is a relatively positive result. This is generally comparable to the level of assurance awarded to those schools audited in 2017/18.
- 2.2 Of the 4 secondary schools audited and finalised in year, 1 received a high level of assurance, 2 received a substantial level of assurance and 1 received a moderate level of assurance. Again, this is generally comparable to the levels of assurance awarded in 2017/2018.
- 2.3 No special schools were audited in 2018/2019.
- 2.4 It is pleasing to note that this year, the majority of schools audited and finalised achieved a substantial or high level of assurance. This continues to demonstrate the fact that the schools in question are 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 2018/2019. As seen in tables 3.6 and 4.4 later in the report, 32% of all recommendations made for primary & secondary 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 local authority in an attempt to improve schools awareness of their responsibilities in this area.
- 2.6 Periodic financial training is provided to all 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 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 had 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.
- 2.8 For 2018/2019, 22 Primary Schools had opted out of the Procurement SLA compared to 7 Schools in 2017/2018. In addition, 2 secondary schools and 1 special school also opted out of the SLA. The areas covered by the SLA are detailed in Appendix 5.
- 2.9 It was confirmed that for 2019/20, all schools have decided to opt out of the Procurement SLA as they felt it was not fit for purpose. There is however, still an option for schools to 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 now complete and Procurement have confirmed that the updated CPR's are due to be approved ready for officer sign-off. 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 2018/2019.

### 3. Primary Schools

3.1 Twenty five primary school audits were finalised by Internal Audit during 2018/2019. 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 have been awarded.

<b>Level of Assurance</b>	<b>Schools 2017/18</b>	<b>Schools 2018/19</b>
High	5	6
Substantial	29	18
Moderate	0	1
Limited	0	0
<b>Total</b>	<b>34</b>	<b>25</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 but one of the primary schools audited in year were rated as providing either a High, or Substantial level of assurance.

3.4 A total of 250 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 99.6% of the recommendations made.

3.5 It should be noted that there is not a direct correlation between the number of recommendations made at each school and the overall level of assurance awarded. 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 & Expenditure, as has been the case in previous years. Please also see Appendix 3, which details the main areas reported on within each category below.

<b>Primary Schools</b>				
<b>Audit Area</b>	<b>Total Rec's 2017/18 based on 34 Schools</b>	<b>2017/18 %</b>	<b>Total Rec's 2018/19 based on 25 Schools</b>	<b>2018/19 %</b>
Governance	10	3%	4	2%
Management of Delegated Resources	16	5%	7	3%
Income & Bankings (inc Lettings)	52	15%	30	12%
School Funds	46	13%	41	16%
School Meals (including banking)	21	6%	15	6%
Procurement / Expenditure	107	30%	83	33%
Multi-Pay Cards	14	4%	21	8%
Health & Safety / Premises Security	14	4%	1	0%
Inventory	35	10%	22	9%
IT	29	8%	19	8%
Other	7	2%	7	3%
<b>TOTAL</b>	<b>351</b>	<b>100%</b>	<b>250</b>	<b>100%</b>

- 3.7 Procurement / Expenditure was again, identified as the main issue in the majority of Schools, with the percentage of recommendations accounting for 33% of the total made. As always, 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 issues they may have.
- 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.
  - The use of suppliers that do not have a corporate contract with the local 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.
  - Insurance arrangements not being in place for persons / companies used by the school to provide services which have not been arranged via a Corporate Contract.
- 3.9 The average number of recommendations made per school has remained the same as last year i.e. 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 previous reports, 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.
  - Income, Bankings & Lettings – Primarily in relation to bank reconciliations not being undertaken in a timely manner, Lettings documentation not being in place and / or up to date, and monies being held on site which exceed insurance limits.
  - Inventories – Records not up to date, Disposal forms not being completed, annual inventory checks not being undertaken and new purchases not being added to the records.
- 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. Secondary Schools

4.1 Four secondary schools were visited by Internal Audit during 2018/19. The level of assurance awarded for each of the schools can be seen in Appendix 2.

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

<b>Level of Assurance</b>	<b>Schools 2017/18</b>	<b>Schools 2018/19</b>
High	5	1
Substantial	1	2
Moderate	0	1
Limited	0	0
<b>Total</b>	<b>6</b>	<b>4</b>

4.3 A total of 63 recommendations were made, which represents an average of 16 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:-

<b>Secondary Schools</b>				
<b>Audit Area</b>	<b>Total Rec's 2017/18 based on 6 Schools</b>	<b>2017/18 %</b>	<b>Total Rec's 2018/19 based on 4 Schools</b>	<b>2018/19 %</b>
Governance	0	0%	2	3%
Management of Delegated Resources	2	4%	3	5%
Income & Bankings (inc Lettings)	11	24%	12	19%
School Funds	1	2%	3	5%
School Meals (including banking)	0	0%	0	0%
Procurement / Expenditure	17	37%	17	27%
Multi-Pay Cards	2	4%	8	13%
Health & Safety / Premises Security	4	9%	0	0%
Inventory	4	9%	6	10%
IT	5	11%	4	6%
Other	0	0%	8	12%
<b>TOTAL</b>	<b>46</b>	<b>100%</b>	<b>63</b>	<b>100%</b>

4.5 As with primary schools, procurement has been identified as the main area where issues have arisen and 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 increased when compared to the 2017/18 figures. Please see below for further details:

- Multi-Pay Cards – Has increased from 4% to 13%, mainly due to reconciliations not being carried out in a timely manner, VAT receipts not being obtained / retained and in some cases, no division of duties being in existence when reconciling spend.
- Other – Increasing from 0% in 17/18 to 12% in 18/19. This increase relates to some Petty Cash issues such as not retaining VAT receipts and the authorisation of reimbursement claims also utility invoices not being checked to meter readings.



## **5. Special Schools**

5.1 No special schools were visited by Internal Audit during 2018/19.

## **6. Developments & Other Work Undertaken in 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 Directorate.

6.3 Internal Audit have attended and provided information to a number of admin forums giving training to school office staff and Headteachers on the main reported areas highlighted during routine audits. Training for staff will continue via this forum.

6.4 There is a corporate project underway seeking to identify if there are benefits from schools using a central system instead of their separate SIMS/cheque book system, with the initial view being that this may improve procurement controls.

6.5 Two follow up visits were undertaken in year. One primary school and one secondary school were listed as receiving a moderate assurance rating in 2018/2019. Therefore both schools were re-visited, the secondary school in February 2019, and the primary school in March 2019 in order to determine whether appropriate action had been taken to implement the recommendations that were made. In both cases, it was confirmed that significant progress had been made, and the vast majority of recommendations had been addressed. There were however a small number of good practice and low risk recommendations that were partly implemented and therefore these areas will be re-tested when the next full school audit is undertaken.

6.6 General school programme updates to ensure the audit scope and questionnaire was up to date and relevant.

## **7. School Self-Assessment Questionnaires**

7.1 One of the key targets over the last number of 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 audit resources and to balance the annual audit plan. The questionnaire was finalised and the new audit approach was rolled out to schools in 2016/2017. To date over 88% of schools have now gone through this process.

7.2 Each year since the questionnaire was introduced, 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 2019/2020.

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 continue to react 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 2018/19 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 2018/19 was 98%.
- 8.5 The response rate to our QCQ surveys over the last two years are as follows:

	<b>2017-18</b>			<b>2018-19</b>		
	<b><i>QCQ's issued</i></b>	<b><i>No. of Responses</i></b>	<b><i>Response %</i></b>	<b><i>QCQ's issued</i></b>	<b><i>No. of Responses</i></b>	<b><i>Response %</i></b>
Primary	34	32	94%	25	25	100%
Secondary	6	5	83%	4	4	100%
Special	1	1	100%	0	0	0
<b>Overall</b>	<b>41</b>	<b>38</b>	<b>93%</b>	<b>29</b>	<b>29</b>	<b>100%</b>

- 8.6 Historically, return rates on QCQ issued have been low (2016/2017 = 22%). As you can see from the table above, over the last two years we have made a concerted effort to ensure that where possible, feedback from Headteachers in relation to the service provided is returned, by following up those schools that have not submitted their QCQs. The table above shows that this year results have improved again, and we achieved a 100% return rate, which is an improvement on last year, and significant improvement on previous years.
- 8.7 It should also be noted, that for those QCQ's received for both primary and secondary 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 2018/19, 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 the last number of years these areas 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 2018/19

School	Date Report Finalised	Level of Assurance
Pontlliw Primary	03/07/2018	High Assurance
Newton Primary	13/09/2018	High Assurance
St. Helen's Primary	23/10/2018	High Assurance
Cila Primary	08/11/2018	High Assurance
Talycopa Primary	28/11/2018	High Assurance
Trallwn Primary	14/12/2018	High Assurance
Y.G.G. Llwynderw	12/06/2018	Substantial Assurance
Mayals Primary	29/06/2018	Substantial Assurance
Danygraig Primary	09/07/2018	Substantial Assurance
Y.G.G. Y Login Fach	09/07/2018	Substantial Assurance
Brynhyfryd Primary	20/07/2018	Substantial Assurance
Townhill Primary	11/09/2018	Substantial Assurance
Hendrefoilan Primary	27/09/2018	Substantial Assurance
Sketty Primary	27/09/2018	Substantial Assurance
Burlais Primary	02/10/2018	Substantial Assurance
Dunvant Primary	10/10/2018	Substantial Assurance
Knelston Primary	15/10/2018	Substantial Assurance
Gors Community Primary	18/10/2018	Substantial Assurance
Y.G.G. Bryniago	30/10/2018	Substantial Assurance
Gowerton Primary	26/11/2018	Substantial Assurance
Y.G.G. Bryn-y-Mor	10/12/2018	Substantial Assurance
Christchurch Church in Wales	02/01/2019	Substantial Assurance
Penclawdd Primary	05/02/2019	Substantial Assurance
Terrace Road Primary	31/03/2019	Substantial Assurance
Portmead Primary	04/12/2018	Moderate Assurance

## SECONDARY SCHOOLS AUDITED AND FINALISED 2018/19

School	Date Report Finalised	Level of Assurance
Birchgrove Secondary School	18/01/2019	High Assurance
Gowerton Secondary School	10/07/2018	Substantial Assurance
Dylan Thomas Secondary School	25/07/2018	Substantial Assurance
Bishop Gore Secondary School	11/10/2018	Moderate Assurance

## AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING 2018/19

AUDIT AREA	MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA
<b>Governance</b>	Roles and Responsibilities of Governors, Committees and Staff Policies and Committees Governors Involvement in Setting the School Development Plan Finance, Administration and DBS
<b>Management of Delegated Resources</b>	Budget Setting and Approval Authorised Signatories Delegated Powers
<b>Budget Monitoring</b>	Budget Monitoring Reports sent to the Governing Body Any Capital Expenditure Any Loans / Overdrafts / Leases
<b>Lettings</b>	Governing Body Approval Lettings Applications & Insurances
<b>After School / Breakfast Clubs</b>	Charges Governing Body Approval Income & Expenditure
<b>Banking Procedures</b>	Safety of Monies Holding Limits
<b>Recording of Income</b>	Types of Income Record Accuracy & Retention Segregation of Duties
<b>School Unofficial Funds</b>	School Fund Signatories Audit and Presentation of the School Fund Fund Transactions & Reconciliations Fund Constitutions & Management Committees
<b>School Meals</b>	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
<b>Bank Reconciliation</b>	Undertaken / Frequency Independently Reviewed
<b>Expenditure &amp; Procurement</b>	Official Orders Raised and Authorised Payment Procedures Governing Body Approval of Payments more than £5k Compliance with Contract Procedure Rules Cheque Stock Records Insurance Arrangements for Non-Authority 'Approved' Suppliers.

<b>Multi-pay Cards</b>	Card Security
	Segregation of Duties
	Reconciliations
<b>Employees</b>	Staff References
	Travel & Subsistence Payments
	Overtime Payments
<b>Health &amp; Safety/ Fire/ Premises</b>	Health and Safety Inspections
	Fire Risk Assessments and Portable Appliance Testing
	Self-review of Security Issues
<b>Inventory</b>	Format and Security of the School Inventory
	Keeping the Inventory up-to-date including Disposal Procedures
	Physical Checks & Annual Reconciliation / Authorisation
<b>School Mini Bus / Vehicles</b>	Vehicle Logs Maintained
	Driver Licence Checks
	Security of Vehicles
	Insurance, MOT, Serviced
<b>Computer Security &amp; Data Protection</b>	Password Protection
	Regular Password Changes
	Audit Trails
	Data Protection Register

**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
<b>AUDIT PLANNING</b> Appropriateness of scope and objectives of audit				
Usefulness of initial discussions with auditor(s)				
Timing of audit				
<b>CONDUCT OF AUDIT</b> Duration of audit				
General helpfulness of auditors				
Consultation on findings				
<b>AUDIT REPORT</b> Fair presentation of findings				
Importance of findings				
Usefulness of recommendations				
Consultation on findings and recommendations				
The value and practicality of the recommendations				
<b>OVERALL</b> 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.***



## **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.