

Annual Audit of Schools – related extract from Audit Committee Minutes on 8 October 2019

Audit Committee Minutes:

Nick Davies, Principal Auditor presented a report which provided a summary of the school audits undertaken by the Internal Audit Section during 2018/19 and identified some common issues found during the audits. Kelly Small, Head of Funding and Information Unit provided responses on behalf of the Director of Education.

It was outlined that an audit of each primary, secondary and special school in Swansea was undertaken every 3 years. A standard audit programme existed for each school sector.

For a number of years, a report summarising the school audits undertaken each year had been prepared for the Director of Education and Audit Committee. The report also identified the common themes which had been found during the audits.

The School Audits Annual Report 2018/19 was attached at Appendix 1.

The Committee asked a number of questions of the Principal Auditor and Head of Funding and Information Unit, who responded accordingly. Discussions centred around the following: -

- Evidence in Governing Body Minutes that audit reports had been presented and discussed by Governing Bodies and the follow up process undertaken by the School Funding and Information Unit;
- Confirmation whether all Governing Bodies had been presented with and considered their audit reports during 2017/18;
- The difficulties encountered by schools in the tendering process, i.e. obtaining 3 quotations and obtaining a breakdown of costs from Corporate Building Services which was resulting in schools dropping out of Service Level Agreements (SLA);
- All schools opting out of the Procurement SLA as they felt it was not fit for purpose;
- Review of Contract Procedure Rules;
- The Authority providing a catalogue for schools to purchase supplies;
- Further work being undertaken regarding schools tendering for services and approaching it as a whole job not just a specific job;
- Director of Education obtaining a full list of contracts from Corporate Building and circulating to all Clerks to Governing Bodies;
- School budgets - particularly 85% being spent on staff salaries and 15% on the remainder and setting the appropriate level to justify the risk / time spend on auditing this amount as it is only a small proportion of the budget;
- Quality Control Questionnaire – Internal Audit Section.