



## Report of the Director of Education

Special Audit Committee – 10 March 2020

### Ysgol Pen y Bryn Audit Report Update 2019/20

<b>Purpose:</b>	To provide an update on the audit report for Ysgol Pen-y-Bryn for the above period
<b>Report Author:</b>	Sian Hodge (Business Manager) & Gethin Sutton (Headteacher)
<b>Finance Officer:</b>	Ben Smith
<b>Legal Officer:</b>	Debbie Smith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### Internal Audit on Ysgol Pen-y-Bryn – Update March 2020

##### 1. Introduction

- 1.1 An internal audit of Ysgol Pen-y-Bryn was undertaken in late September 2019. The final audit report was issued in November 2019 and an assurance level of moderate was given.
- 1.2 An action plan was developed to address the issues identified and appropriate implementation steps put in place.
- 1.3 This report highlights the five Medium Risk items only, there being no High Risk actions to address. All items can be found within the management action plan (Appendix A), which details all recommendations, Medium Risk (MR), Low Risk (LR) and recommended Good Practice (GP) as well as the associated actions taken to remove them.
- 1.4 A follow up visit in January noted that good progress had been made although 7 of the 25 recommendations had not been fully implemented (2 x MR, 4 x LR and 1 x GP)

1.5 All recommendations have now been fully implemented apart from one MR recommendation which has been partially implemented with the risk being fully addressed

1.6 This action plan addresses the following Medium Risk (MR) items:

- **Unofficial Funds**

**(2.3.1)** A replacement passbook should be obtained for the Flexible Saver Account which should be held securely.

**Progress to Date/Agreed and updated actions** – *With immediate effect, a new passbook was obtained from the bank.*

**(2.3.1)** The Flexible Saver Account should be subject to an annual audit and the Audit Certificate should be presented to the Governing Body.

**Progress to Date/Agreed and updated actions** – *The Flexible Saver Account has now been closed and funds transferred to our school fund. At the follow up visit in January 2020 the auditor confirmed that there had been no activity (excepting accrual of interest) on the account since 2012.*

**(2.3.5)** The monthly reconciliation of School Fund should be printed and reviewed by an independent person and evidence of the review should be recorded.

**Progress to Date/Agreed and updated actions** - *School fund statements are now reconciled on a monthly basis witnessed and signed off on the bank statement and reconciliation template by the Headteacher.*

- **Expenditure**

**(2.6.1a & 2.6.2)** An official order should be raised in advance for all expenditure to ensure that the expenditure is duly authorised and committed promptly to the cost centre. Non-order payments should be restricted to utilities/teaching supply invoices only.

**Progress to date/Agreed and updated actions** - *We endeavour to do this for all expenditure other than utilities and supply*

**(2.6.1 b)** The delegated budget should not be spent on anything that does not directly relate to the provision of statutory education of its pupils as per Para 1.3 of the Scheme for the Financing of Schools.

**Progress to date/Agreed and updated actions** - *The delegated budget is not spent on anything that is not directly related to the*

*provision of statutory education of our pupils as per Para 1.3 of the Scheme for the Financing of Schools. The recommendation relates to the senior leadership team's annual school improvement planning conference which entails a high intensity two days offsite working sessions to draw up our improvement priorities for the forthcoming year. We have agreed with the Director that this will now cease.*

**(2.6.7)** There should be at least two individuals involved in the processing of Multi pay card statements and associated cashbook journals. Pro-forma should be authorised by a signatory other than the cardholder.

**Progress to date/Agreed and updated actions** - *Implemented with immediate effect. Multi pay card statements and associated cashbook journals are processed by two people and the pro-forma is authorised and signed off by the Headteacher.*

## **2. Equality and Engagement Implications**

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

## **3. Financial Implications**

3.1 There are no financial implications other than those set out in the body of the report.

## **4. Legal Implications**

4.1 There are no legal implications other than those set out in the body of the report.

**Background Papers:** None.

### **Appendices:**

**Appendix A** Ysgol Pen-y-Bryn – Management Action Plan (Includes audit follow up findings, actions to date at 24.02.2020 and completion colour coding).