

**CITY AND COUNTY OF SWANSEA  
MANAGEMENT ACTION PLAN  
EDUCATION: YSGOL PEN Y BRYN 2019/20**

| REPORT REF                               | RECOMMENDATION  | CLASS (HR; MR; LR; GP) | AGREED ACTION/ COMMENTS  | RESPONSIBILITY FOR IMPLEMENTATION | Monitoring Visit feedback Jan 2020   |
|--|---|------------------------|--|-----------------------------------|--|
| <b>Management of Delegated Resources</b> |   |                        |  |                                   |  |
| 2.1.2                                    | The extent of delegation of powers to the Headteacher should comply with the amount set out in the Accounting Instructions for Schools.   | LR                     | Limit to be amended to £5000 in Governor AGM<br><br>Amended by governors December 2019   | SH                                | Evidence of minutes given to auditor - completed   |
| <b>Unofficial Funds</b>                  |   |                        |  |                                   |  |
| 2.3.1                                    | A replacement passbook should be obtained for the Flexible Saver Account which should be held securely.   | MR                     | Replacement passbook received from bank in October 2019  | SH                                | Account has been closed. Auditor given new passbook and copy of letter closing account – was happy no activity on account since 2012       |
| 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.<br><br><i>(Previous audit recommendation.)</i> | MR                     | We intend to close this account and transfer the funds into the main school fund account.<br><br>Account closed January 2020                         | SH                                | Auditor was happy that this was not required as she could see the account was closing and there had been no activity on account since 2012 |
| 2.3.2                                    | The Unofficial School Fund Constitution set out in Accounting Instruction No 11 should be used.   | GP                     | Please provide a copy of accounting instruction No 11 for governors to review<br>Constitution accepted and actioned by Governing body February 2020. | CR                                | Agenda item for February governing meeting   |

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| 2.3.4 a)                    | The unofficial funds should be used for the benefit of the pupils.  | LR                     | Unofficial funds are used for the benefit of pupils.   |                                   |   |
| 2.3.4 b)                    | All purchases should be supported by a receipt or invoice. These should be retained with the School Fund documentation.                           | LR                     | This is current procedure however, one instance had been found this when was not the case.   | SH                                | All purchases are supported by receipts.                              |
| 2.3.4 c)                    | Income from the After School Club should be paid into budget to offset the overtime and additional costs incurred for running the club.           | LR                     | Income will be banked into delegated budget this point forward<br><br>Implemented October 2019                                     | SH                                | Income been paid into delegated account since audit recommendation    |
| 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. | MR                     | Reconciliation template to be established and signed off by Headteacher<br><br>Monthly reconciliation in place since January 2020. | SH                                | Reconciliation has not yet taken place but will be done monthly.      |
| 2.3.5                       | The Business Manager should be removed from the bank mandate to ensure division of duties.  | LR                     | The Business Manager will remain a signatory and cheques will be authorised and counter signed by other members of SLT             |                                   |   |
| <b>Bank Reconciliations</b> |   |                        |  |                                   |   |
| 2.5.1                       | Bank reconciliation should be carried out monthly.  | LR                     | This is usual practice however work load issues meant statements had been left.<br>AGREED<br><br>Implemented October 2020.         | SH                                | Bank reconciliation evidence was viewed by auditor who was happy with |

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|                    |   |                        |  |                                   | frequency of reconciliation.  |
| 2.5.2              | The outstanding item on the bank reconciliation report should be dealt with.  | GP                     | Cheque cancelled and invoice re-issued and paid<br><br>Implemented October 2019                            | SH                                | Auditor witnessed this had been done  |
| 2.5.3              | The HSBC cheques should be destroyed and details of the cheques entered on the Cheque Stock record.   | LR                     | Cheques had been destroyed some time ago. This should not be a recommendation.<br>Implemented October 2019 | n/a                               | Have been destroyed on system- auditor checked and confirmed.   |
| <b>Expenditure</b> |   |                        |  |                                   |   |
| 2.6.1 a) & 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.<br><br><i>(Previous Audit Recommendation.)</i> | MR                     | Recommendation agreed  |                                   | Discussion had with auditor – majority of time this occurs however there are issues.<br>Auditor suggests putting on order for an estimated amount then changing it. |
| 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.   | MR                     | Delegated budget is not spent on anything that does not directly relate to provision of education          |                                   |   |

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| 2.6.3         | The Cheque Stock Record should be signed by an authorised signatory.<br><i>(Previous Recommendation.)</i> <b>Audit</b>   | LR                     | Cheque stock record to be signed on a half termly basis<br><br>Implemented October 2019   | KH                                | Cheque stock records are being signed.  |
| 2.6.4 a) & b) | Quotations should be obtained, or Single Supplier Waiver forms completed and Governing Body approval sought for all expenditure over £5,000 including cumulative spend, with an individual supplier within the financial year.   | LR                     | Cumulative spend needs to be monitored more closely by business manager to identify potential cumulative spend over £5000 pa<br><br>Implemented October 2019 and discussed with Governors finance committee but to date not required. | SH                                | Auditor questioned this on return but no spend over £5000 had occurred since audit. |
| 2.6.5         | It should be ensured that proper insurance arrangements are in place and have been checked for any persons / companies used by the school to provide services / consultancy advice which have not been arranged via the Corporate Contract.<br>E.g. <ul style="list-style-type: none"> <li>• 3<sup>rd</sup> party insurance for all.</li> <li>• Professional indemnity for Consultants</li> <li>• Employers Liability for all where the Contractor employs anyone</li> </ul> | LR                     | Recommendation agreed<br><br>Implemented October 2019   | SH/GS                             | Ongoing   |

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|            | <p>regardless of number or if they are full time.</p> <ul style="list-style-type: none"> <li>Contractors 'All risk' for Building related services. Copies of insurance certificates and other relevant documentation should be retained as confirmation.</li> </ul> |                        |   |                                   |   |
| 2.6.6      | <p>HMRC form IR35 should be completed.<br/>(<a href="https://www.gov.uk/guidance/check-employment-status-for-tax">https://www.gov.uk/guidance/check-employment-status-for-tax</a>)</p>  | LR                     | <p>IR35 form to be completed for A Henderson and any new individuals contracted by school</p> <p>Implemented October 2019</p> | SH                                | Auditor given evidence that IR35 form had been completed for A Henderson.       |
| 2.6.7 a)   | The Governing Body should approve a pre-defined authorisation limit for the Multi-pay card.   | LR                     | <p>Item to be discussed in next Governors Finance Panel meeting</p> <p>Approved by Governing body February 2020.</p>          | SH                                | Agenda item for February GB Meeting   |
| 2.6.7 b)   | The Multi-pay card should be held securely in the safe.   | LR                     | <p>Multi pay card to be held in safe</p> <p>Implemented October 2019</p>  | SH                                | Multi pay card is held in school safe – auditor happy with verbal confirmation. |
| 2.6.7 c)   | 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.   | MR                     | <p>Pro forma completed and counter signed by HT each month</p> <p>Implemented October 2019</p>                                | SH/GS                             | Pro forma has been counter signed by HT since audit                             |

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| 2.6.7 d) & e)     | Receipts should be available for all purchases and VAT should only be reclaimed where a valid VAT receipt is held.  | LR                     | Recommendation agreed<br><br>Implemented October 2019  | SH                                | Auditor checked receipts since November and noted proper VAT receipts in place.      |
| <b>Inventory</b>  |   |                        |  |                                   |  |
| 2.8.1             | Appropriate inventories should be maintained in accordance with Accounting Instruction No. 9. It should be ensured that: <ul style="list-style-type: none"> <li>• Full descriptions are recorded including make, model &amp; serial number where item has not been centrally recorded with an asset reference number.</li> <li>• Entries are made upon receipt of items.</li> </ul> | LR                     | ICT co-ordinator to be trained in inventory management to take over role<br><br>Fully Implemented February 2020.   | SH/PJ                             | Training of ICT co-ordinator completed and he has started to streamline system.      |
| 2.8.3             | A Disposal Form should be completed and authorised by the Headteacher for all items disposed of during the year.  | LR                     | Staff emailed to ensure inform ICT co-ordinator or business manager of any disposals and they will ensure disposal form is completed<br>Implemented October 2019 (not yet required). | PJ                                | No items disposed since audit – training of ICT co-ordinator showed where forms were |
| <b>Mini Buses</b> |   |                        |  |                                   |  |
| 2.9.1             | A regular review of the vehicle logs should take place.   | LR                     | Logs will be checked periodically by business manager going forward<br>Implemented October 2019  | SH                                | Vehicle logs being reviewed.   |

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| <b>Computer Security</b> |   |                        |  |                                   |                                    |
| 2.10.1                   | Passwords for the FMS system should be changed annually.<br><i>(Previous Recommendation)</i> <b>Audit</b> | GP                     | Passwords changed annually.<br>Can't check system however User2 assures me they had changed their password<br>Implemented October 2019 | SH                                | Password changed since audit       |

**Colour Coding Key**

**Fully Implemented**

**Partially Implemented**

