

RECOMMENDATION TRACKING REPORT Q1 2020/21 - REC'S NOT IMPLEMENTED

Audit Title	Date Final Issued	Date of Follow up Completed	Assurance Rating	Recommendations Not Implemented				
				Report Ref	Risk Rating	Agreed Imp. Date	Recommendation	Reason / Comments
Road Safety incl. School Crossing Patrols	02/12/2020	09/06/20	High Assurance	2.5.2	LR	Nov-19	It should be ensured that Accounting Instruction No.9 is adhered to. (An Inventory Certificate should be completed on an annual basis).	Inventory certificates are usually completed at the end of the financial year. Comments from the Road Safety Officer: At this moment in time due to Covid 19, I am unable to give a date when the said recommendation will be actioned, as staff are currently working from home and have been since March 18th. When details emerge from senior management regarding returning back to the office, I will then be in a position to provide a further update.
Ysgol Gyfun Gwyr Comprehensive School	18/12/19	09/06/20	Substantial Assurance	2.9.1 & 2.9.3	LR	Mar-20	Appropriate inventories should be maintained in accordance with Accounting Instruction No. 9. It should be ensured that: i) Full descriptions are recorded including make, model & serial number. ii) Items should be added to the inventory upon receipt.	Comments from the Headteacher: I can confirm that we have indeed actioned all the recommendations. However, the work on the inventories is a work in progress and although we have not had a great deal of time to work on these before school closure due to the Coronavirus I hope we will have completed this work before the end of the summer term.
Pentrechwyth Primary	18/12/19	29/06/20	High Assurance	2.1.2	LR	Jan-20	The extent of delegation of powers to the Headteacher should comply with the amount set out in the Accounting Instructions for Schools.	Comments from the Headteacher: The school agreed to revisit this for inclusion at the next Full Governing Body meeting, which was scheduled to take place at the end of March 2020. However, the school went in to lock down prior to the GB date that had been scheduled and has not met as a GB since. All communication during lock down has been done via e-mail.
				2.7.1	LR	Jan-20	Appropriate inventories should be maintained in accordance with Accounting Instruction No. 9. It should be ensured that items recorded in Inventory Books are physically verified periodically and at least once a year. To ensure that an adequate division of duties exists, it is desirable that the officer who carries out the inventory check is not involved in the day to day maintenance of the Inventory.	This has not yet been able to be actioned for the following reasons: i) 3rd February – ESTYN Inspection – 3 weeks prior to this all staff were involved in preparation work for their visit. ii) End of financial year was brought forward due to school closure on 20th March 2020. iii) Since 20th March, staff have followed a strict Risk Assessment in terms of the frequency they are to come in to school and have had to be on site with a very limited number of staff and pupils in at any one time. As soon as staff return to work and school returns to normal, staff will be released to carry out a review of the Inventory and it will be completed with the correct division of responsibilities.