



## Report of the Chief Auditor

Governance and Audit Committee – 13 July 2021

### Annual Report of School Audits 2020/21

<b>Purpose:</b>	This report provides a summary of the school audits and thematic reviews undertaken by the Internal Audit Section during 2020/21 and identifies some common issues found during the testing.
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<b>For Information</b>	

#### 1. Introduction

- 1.1 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 audit reviews.

#### 2. Annual Report of School Audits 2020/21

- 2.1 The Annual Report of School Audits 2020/21 is attached in Appendix A.

## Report of the Chief Auditor

### Annual Report of School Audits 2020/21

#### 1. Introduction

- 1.1 Each year audit resources are dedicated to school audits. As agreed by the schools, the budget for the provision of audit services has been retained centrally and therefore schools no longer need to sign up to an 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 roughly every three years.
- 1.3 The scope for school audits during the 2020/21 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 This year was particularly difficult when trying to arrange and carry out school audits across the authority due to the coronavirus pandemic and the restrictions in place in relation to physical site visits. It must be acknowledged that the measures introduced across the Council have inevitably had an impact on the team's ability to initiate and progress individual school audits.

- 1.6 Whilst we were unable to complete the majority of the primary, special and comprehensive school audits, we were however able to undertake thematic reviews covering the previously reported key risk areas of Procurement and School Funds to provide assurance across this population.
- 1.7 During the financial year, we successfully completed three thematic audit reviews covering procurement activities across the primary, special and comprehensive schools that were due to be audited in the year. We also completed an audit of unofficial funds, managed by the primary schools and one scheduled special school.
- 1.8 Furthermore, it should be noted that the Team were also able to successfully complete eight individual primary school audits remotely during the year.
- 1.9 In addition to the Internal Audit reviews, schools are ordinarily subject to an audit inspection by Estyn. The period of inspection is currently a seven-year cycle and based on the common inspection framework. However due to the rapidly changing and challenging period facing schools and other education and training providers as a result of the pandemic, the Chief Inspector decided, following discussions with Welsh Government, to suspend all Estyn's inspection and other related activities from March 2020 until further notice.
- 1.10 On completion of the audit review, 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.
- 1.11 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.
- 1.12 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 Director of Education 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 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.
- 1.13 In relation to our thematic reviews, all findings and recommendations have been reported directly to Education and Commercial Services management for them to be aware of the general issues across the population and these findings will be communicated to schools via the various forums available and followed up in due course. With regards to the thematic audits for unofficial funds, individual memos were also issued to schools informing them of the outcomes of their review.
- 1.14 As part of their monitoring procedures, the School Support Team request minutes of the Governing Body meetings in order to confirm that the audit report has been presented and discussed. Of the 8 primary schools that were audited remotely in 2020/21, the School Support Team had received minutes confirming that the audit report had been presented for 6 primary schools. The Team has requested minutes from those schools that have not forwarded them to date.

- 1.15 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, and for this year's thematic reviews fifteen days each.
- 1.16 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 during 2020/21.

## **2. Summary of Findings**

- 2.1 Of the 27 primary schools scheduled to be audited in the year, 8 were reviewed remotely with 1 achieving a high level of assurance, and 7 achieving a substantial level of assurance which is a positive result for those schools.
- 2.2 The other 19 schools were included in two thematic reviews covering the previously reported key risk areas of procurement and unofficial funds.
- 2.3 Of the 4 secondary schools scheduled to be audited, all 4 were deferred to the 2021-22 financial year, as site visits will be required to complete all testing. However as stated in 1.7, we were able to complete a thematic review covering the procurement activities for this sector.
- 2.4 The one special school scheduled to be audited was included in both thematic reviews.
- 2.5 It is pleasing to note that this year, all of the schools audited remotely achieved a substantial or high level of assurance and all three thematic reviews received a substantial assurance rating. This continues to demonstrate the fact that the schools in question are being managed appropriately and were operating effectively.
- 2.6 For the schools that were audited remotely, the areas of procurement / expenditure and school funds were the main source of the recommendations in 2020/21. As seen in table 3.6 later in the report, 39% of all recommendations made for those Primary Schools were in relation to these areas. It should be noted that due to the delegated nature of school budgets, and the increased testing in relation to school funds that has been introduced since the schools in question were last audited, there would inevitably always be some findings in these areas. Considerable efforts have been made by the Authority in an attempt to improve schools awareness of their responsibilities when it comes to procuring goods and services and managing school funds effectively.
- 2.7 Periodic financial training continues to be provided to all Headteachers by the School Funding & Information Team, which clearly communicates the procedures that should be followed by schools in relation to ordering and procurement. In addition to this, the Team continues to offer 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.
- 2.8 As reported over the last few years, all schools have now decided to opt out of the Procurement SLA as they felt it was not fit for purpose. However, the Procurement Section are still available to give general advice to schools on any compliance related queries they may have, and meet the Authority's statutory and regulatory duties.

- 2.9 It was noted in previous reports that Contract Procedure Rules (CPRs) were in the process of being reviewed and updated. This process is now complete and Procurement have confirmed that the updated CPRs have been approved and received officer sign-off. Now this process has been completed, school specific guidance notes are in the process of being finalised detailing how the Council CPRs should be interpreted specifically for schools.
- 2.10 The sections that follow provide a more detailed examination in relation to the findings of our audits across the individual school audits completed in Swansea for 2020/21.

### 3. Primary Schools

- 3.1 Eight primary school audits were undertaken and finalised remotely by Internal Audit during 2020/21. 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.

<i>Level of Assurance</i>	<i>Schools 2019/20</i>	<i>Schools 2020/21 (Remotely)</i>
High	4	1
Substantial	19	7
Moderate	2	0
Limited	0	0
<b>Total</b>	<b>25</b>	<b>8</b>

- 3.3 The level of assurance awarded confirms the view that the primary schools in Swansea which were audited remotely were generally well run, with sound internal controls and financial management. It is pleasing to note that all eight primary schools audited remotely in year were rated as providing either a High or a Substantial level of assurance.
- 3.4 A total of 84 recommendations were made as a result of the remote audit process, representing an average of 11 recommendations per school. All of the audit reports have been finalised at the date of this report, with agreement reached with Headteachers to implement 100% 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. Please also see Appendix 3, which details the main areas reported on within each category.

<b>Primary Schools</b>				
<b>Audit Area</b>	<b>Total Rec's 2019/20 based on 25 Schools</b>	<b>2019/20 %</b>	<b>Total Rec's 2020/21 based on 8 Schools</b>	<b>2020/21 %</b>
Governance	6	2%	1	1%
Management of Delegated Resources	7	3%	3	4%
Income & Bankings (inc Lettings)	31	11%	9	11%
School Funds	47	17%	15	18%
School Meals	29	11%	11	13%
Bank Reconciliations	8	3%	2	2%
Procurement / Expenditure	72	26%	18	21%
Multi-Pay Cards	38	14%	9	11%
Health & Safety / Premises Security	0	0%	0	0%
Inventory	18	7%	9	11%
IT	10	4%	7	8%
Other	6	2%	0	0%
<b>TOTAL</b>	<b>272</b>	<b>100%</b>	<b>84</b>	<b>100%</b>

- 3.7 The areas of procurement / expenditure and school funds were identified as the main source of recommendations made in the majority of schools audited remotely, with the percentage accounting for 39% of the total made. As previously reported the Council's Contract Procedure Rules have recently been updated and the contract bands reviewed with the Band A threshold being increased to £10k. As expected, we had anticipated that once these CPRs had been adapted and rolled out to schools, non-compliance in this area would be reduced and this is evidenced by the 5% drop from the previous year's figures.
- 3.8 The average number of recommendations made per school has remained constant from 11 in 2019/20 to 11 per school last year. Whilst generally the percentage of recommendations made across the various areas has remained fairly static year on year, some additional detail in relation to the more notable changes may be seen below:
- Schools Meals – Since the introduction of sQuid (the school meals online payment system), we have increased our testing in this area and the issues encountered were in relation to the following - The School Meals Dinner Money Policy not being adhered to with regards to child and staff arrears identified over the recommended limit. Also, some schools not allocating meal income correctly and in a timely manner and the correct fund deposit reports not being run periodically allowing reconciliations to be carried out.
  - Inventory – Primarily in relation to records not fully being updated, Inventory Certificates not being completed, new purchases not being added to the records and some disposals not being recorded correctly.
  - Information Technology – Passwords not being changed on a regular basis and an ICO registration had lapsed.
- 3.9 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.

### 3.10 Thematic Review - Procurement

The main areas of non-compliance identified for primary and special schools during this review were as follows:-

- On one occasion, expenditure over £20,000 on capital works had not been notified to the Capital Team for inclusion in the Capital Programme and in the Annual Statement of Accounts.
- In a number of instances four quotations had not been sought for all individual and cumulative expenditure for goods and services over £10,000 and copies of the quotations retained by the school.
- Through our testing and discussions with school based staff, it became apparent that in some cases the staff concerned were unclear as to what process they should follow when procuring goods and services. There was a notable lack of knowledge in relation to the requirements of Contract Procedure Rules (CPRs), obtaining the requisite number of quotations and the overall procurement processes that should be followed.
- Some inconsistencies were noted when comparing the School's Procurement Guide with the detail contained in the Corporate CPRs and these inconsistencies on occasions are causing further confusion for school based staff.

### 3.11 Thematic Review – Unofficial Funds

An Unofficial Fund is a fund that does not belong to the Council and is controlled by an employee of the Authority in the course of his/her official duties. The income of an Unofficial fund in a school would usually consist of donations, or income generated from extra-curricular or fund-raising activities which do not involve a significant input of resources from the school's delegated budget. Although the funds are not provided by the Council, it has a responsibility to safeguard them.

The main areas of non-compliance identified during this review for primary and special schools were as follows:-

- On occasions, the recommended Terms of Reference template provided in Accounting Instruction No. 11 was not being used.
- In some cases, detailed records of income and expenditure were not maintained with all receipts not being available for inspection.
- In some instances, a segregation of duties did not exist when administering the fund and formal reconciliations were not being undertaken and recorded. Also, reconciliations were not being reviewed by an independent person.
- Examples were found whereby the Funds were not being used for the benefit of the pupils, as specified in the Terms of Reference in Accounting Instruction No.11.
- Cases were highlighted where the Funds had not been audited on an annual basis and Audit Certificates not produced and presented to the Governing Body.

- Some Funds had not been audited by either two persons who were independent of the running of the fund or an independent person with an appropriate financial qualification or financial background as specified in Accounting Instruction No 11.

3.12 There were three schools that did not provide any responses to our information requests in this area, and therefore these have been included again in this year's thematic reviews.

## **4. Secondary Schools**

4.1 Four secondary schools were scheduled to be audited by Internal Audit during 2020/21, however due to the coronavirus pandemic and the restrictions in place in relation to physical site visits, these have all now been deferred to 2021/22. Nevertheless, as stated we were able to carry out a remote thematic procurement review for those schools, and the main areas of non-compliance identified are summarised below:

### **4.2 Thematic Review – Procurement**

- In a number of instances, four quotations were not sought for all individual and cumulative expenditure for goods and services over £10,000, and copies of the quotations retained by the school.
- There were some occasions whereby a Single Supplier Tender Application had not been completed and approved by the Governing Body with evidence being retained.
- Inconsistencies were also noted when comparing the School's Procurement Guide with the detail contained in the Corporate CPR's.
- During the course of the audit, it became apparent that there is no clear guidance available for schools regarding current corporate contracts.

## **5. Special Schools**

5.1 The one special school scheduled to be audited was included in both thematic reviews.

5.2 For the results please refer to points 3.10 and 3.11 above.

## **6. Developments and 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 Information and advice provided to school forums and bulletins on the main reported areas highlighted during routine audits.



- 6.4 The revision of all school Accounting Instructions ensuring they are up to date and relevant. The updated suite of documents will be published on 'Staffnet' for the schools to refer to when requiring support and advice in carrying out their day to day financial administration duties and training will be offered in due course.
- 6.5 Internal Audit continue to review the school programme questionnaire and audit scope on an annual basis, ensuring any updated procedures are included in the testing and reflect any changes in the school environment.
- 6.6 As stated above, the team carried out three thematic audit reviews across the primary, special and comprehensive schools to provide assurance over key risk areas. Due to the continuing coronavirus restrictions in place, Internal Audit will again, this year, be looking to carry out thematic reviews on other key risk areas identified at the schools.

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

- 7.1 As a general rule, all primary and special schools are subject to the self-assessment questionnaire audit process, however last year, as stated earlier in the report, we saw a mix of this process for the schools audited remotely and schools included in our thematic reviews.
- 7.2 Every year since the questionnaire was introduced, we continue to review the audit scope ensuring resources are being focused on key areas that are relevant in the modern school environment.
- 7.3 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 The QCQ results feed into a Performance Indicator, which shows the percentage of schools expressing 'at least satisfaction' with the conduct of audit assignments undertaken by Internal Audit.
- 8.4 The Performance Target for schools, that were 'at least satisfied' with the quality of audit service for 2020/21 was 98%.

8.5 The response rate to our QCQ surveys are as follows:

	<b>2020-21</b>		
	<b>QCQ's issued</b>	<b>No. of Responses</b>	<b>Response%</b>
Primary (Remotely)	8	6	75%
Primary (Thematic Procurement)	1	1	100%
Primary (Thematic Unofficial Fund)	1	1	100%
Secondary (Thematic Procurement)	1	1	100%
<b>Overall</b>	<b>11</b>	<b>9</b>	

8.6 Over the last number of 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 we achieved a 75% return rate, with 6 out of the 8 QCQ's issued being returned by the Schools. We also received all responses from the relevant managers in relation to the three thematic reviews undertaken.

8.7 It should also be noted that for those QCQ's received for the primary, special and thematic reviews 99% were at least satisfied with the overall usefulness of the audit, which is greater than our internal performance target of 98%. This confirms the good working relationship between Internal Audit, Commercial Services and Education including the Headteacher Finance Group.

## 9. Conclusion

9.1 This annual report provides information on schools audited remotely and thematic reviews undertaken and finalised during 2020/21. It also identifies the main areas for improvement in relation to the financial management and procurement of goods, services and unofficial funds for schools.

9.2 As previously stated, this year has been particularly difficult when trying to arrange and carry out school audits across the authority due to the pandemic and the restrictions in place with regards to physical site visits.

9.3 However, whilst we were unable to complete the majority of the primary, special and comprehensive school audits, we were able to undertake three thematic reviews to provide assurance over the key risk areas across this population, covering procurement activities for primary, special and comprehensive schools and a review of unofficial funds, managed by the primary schools and one special school.

9.4 A good working relationship continues to exist between schools and the Internal Audit Section, with Headteachers generally responding positively to audit recommendations. 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. However early indications suggest that the recently updated Contract Procedure Rules with revised contract bands have reduced non-compliance in this area, as evidenced in table 3.6.

- 9.5 In addition to the above and as a result of increased testing of school unofficial fund accounts, we have noted an increase in non-compliance in this area. This will continue to be monitored going forward with advice and support being provided where needed.
- 9.6 It is again the opinion of the Internal Audit Section that, based on the work undertaken in year, the financial management systems established in the schools subject to audit testing continue to provide a generally good level of assurance based on the reported results, subject to some instances of non-compliance in relation to school funds and expenditure / procurement.

## **10. Integrated Assessment Implications**

- 10.1 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.
  - Deliver better outcomes for those people who experience socio-economic disadvantage.

The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

Our Integrated Impact Assessment process ensures that we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

- 10.2 The completion of the Integrated Impact Assessment Screening revealed that:
- The Annual Report of School Audits has a low positive impact across all groups.
  - It has been subject to consultation with the Chief Finance & S151 Officer, Legal, Access to Services, Corporate Management Team and Heads of Service.
  - All Well-being of Future Generations Act considerations are positive and any risks identified are low.
  - The overall impact of the Annual Report of School Audits is positive as it will support the Authority in its requirement to protect public funds.

## **11. Financial Implications**

11.1 There are no financial implications associated with this report.

## **12. Legal Implications**

12.1 There are no legal implications associated with this report.

**Background Papers:** Internal Audit Plan 2020/21

### **Appendices:**

Appendix 1 –

Primary Schools Audited and Finalised (remotely) 2020/21

Primary Schools covered by the Thematic Procurement Review 2020/21

Primary Schools covered by the Thematic Unofficial Fund Review 2020/21

Appendix 2 -

Secondary Schools covered by Thematic Procurement Review 2020/21

Special School covered by Thematic Procurement Review 2020/21

Special School covered by Thematic Unofficial Fund Review 2020/21

Appendix 3 - Areas Reviewed at Primary / Secondary / Special Schools during 2020/21

Appendix 4 - Quality Control Questionnaire

Appendix 5 - Integrated Impact Assessment Screening Form

## PRIMARY SCHOOLS AUDITED AND FINALISED (REMOTELY) 2020/21

School	Date Report Finalised	Level of Assurance
Parkland Primary	21-12-20	High
Oystermouth Primary	15-07-20	Substantial
YGG Tirdeunaw	18-09-20	Substantial
Casllwchwr Primary	01-02-21	Substantial
Llanrhidian Primary	04-02-21	Substantial
Cwmrhydyceirw Primary	01-03-21	Substantial
Plasmarl Primary	22-03-21	Substantial
Tre Uchaf Primary	17-06-21	Substantial

## PRIMARY SCHOOLS COVERED BY THEMATIC PROCUREMENT REVIEW 2020/21

School	Date Report Finalised	Level of Assurance
Y.G.G. Gellionen	24-09-20	Substantial
Birchgrove Primary	24-09-20	Substantial
Gendros Primary	24-09-20	Substantial
Llangyfelach Primary	24-09-20	Substantial
Brynmill Primary	24-09-20	Substantial
Clase Primary	24-09-20	Substantial
Craigfelen Primary	24-09-20	Substantial
Gorseinon Primary	24-09-20	Substantial
Penllergaer Primary	24-09-20	Substantial
Y.G.G. Tan-y-Lan	24-09-20	Substantial
Glais Primary	24-09-20	Substantial
Ynystawe Primary	24-09-20	Substantial
St. Illtyd's R.C. Primary	24-09-20	Substantial
Pentre'r Graig Primary	24-09-20	Substantial
Whitestone Primary	24-09-20	Substantial
Clydach Primary	24-09-20	Substantial
Blaenymaes Primary	24-09-20	Substantial
Ysgol Gymraeg y Cwm	24-09-20	Substantial
Pontybrenin Primary	24-09-20	Substantial

**PRIMARY SCHOOLS COVERED BY THEMATIC UNOFFICIAL FUND REVIEW 2020/21**

<b>School</b>	<b>Date Report Finalised</b>	<b>Level of Assurance</b>
Y.G.G. Gellionnen	29-03-21	Substantial
Birchgrove Primary	29-03-21	Substantial
Gendros Primary	29-03-21	Substantial
Llangyfelach Primary	29-03-21	Substantial
Brynmill Primary	29-03-21	Substantial
Clase Primary	29-03-21	Substantial
Gorseinon Primary	29-03-21	Substantial
Penllergaer Primary	29-03-21	Substantial
Y.G.G. Tan-y-Lan	29-03-21	Substantial
Glais Primary	29-03-21	Substantial
Ynystawe Primary	29-03-21	Substantial
St. Illtyd's R.C. Primary	29-03-21	Substantial
Pentre'r Graig Primary	29-03-21	Substantial
Whitestone Primary	29-03-21	Substantial
Ysgol Gymraeg y Cwm	29-03-21	Substantial
Pontybrenin Primary	29-03-21	Substantial
Craigfelen Primary	-	Reply not received
Clydach Primary	-	Reply not received
Blaenymaes Primary	-	Reply not received

**SECONDARY SCHOOLS COVERED BY THEMATIC PROCUREMENT REVIEW 2020/21**

<b>School</b>	<b>Date Report Finalised</b>	<b>Level of Assurance</b>
Pentrehafod Comprehensive	01-03-21	Substantial
YG Bryn Tawe Comprehensive	01-03-21	Substantial
Bishopston Comprehensive	01-03-21	Substantial
Pontarddulais Comprehensive	01-03-21	Substantial

**SPECIAL SCHOOL COVERED BY THEMATIC PROCUREMENT REVIEW 2020/21**

<b>School</b>	<b>Date Report Finalised</b>	<b>Level of Assurance</b>
Ysgol Crug Glas	24-09-20	Substantial

**SPECIAL SCHOOL COVERED BY THEMATIC UNOFFICIAL FUND REVIEW 2020/21**

<b>School</b>	<b>Date Report Finalised</b>	<b>Level of Assurance</b>
Ysgol Crug Glas	29-03-21	Substantial

## AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING 2020/21

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 via email.*

## Integrated Impact Assessment Screening Form

Please ensure that you refer to the Screening Form Guidance while completing this form.

### Which service area and directorate are you from?

Service Area: Internal Audit

Directorate: Resources

### Q1 (a) What are you screening for relevance?

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services

### (b) Please name and fully describe initiative here:

The Annual Schools Report to Governance & Audit Committee outlining a summary of the school audits and thematic reviews undertaken by the Internal Audit Section during 2020/21.

### Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-)

n/a – no impact

	High Impact		Medium Impact		Low Impact		Needs further investigation
	+	-	+	-	+	-	
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Q3 What involvement has taken place/will you undertake e.g. engagement / consultation / co-productive approaches?**

**Please provide details below – either of your activities or your reasons for not undertaking involvement**

Consultation undertaken with the Chief Finance & S151 Officer, Education Management, Legal and Access to Services.

**Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:**

- a) Overall does the initiative support our Corporate Plan’s Well-being Objectives when considered together?  
 Yes  No
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?  
 Yes  No
- c) Does the initiative apply each of the five ways of working?  
 Yes  No
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?  
 Yes  No

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**Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)**

<b>High risk</b> <input type="checkbox"/>	<b>Medium risk</b> <input type="checkbox"/>	<b>Low risk</b> <input checked="" type="checkbox"/>
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**Q6 Will this initiative have an impact (however minor) on any other Council service?**  
 Yes       No      **If yes, please provide details below**

Schools included within the Internal Audit planned rolling programme of work will be subject to internal audit review follow up’s which may result in further recommendations being made to improve compliance with Council policies and procedures and consequentially may result in changes to operations/processes within those schools and the Education department if required.

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**Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?**

*(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)*

To update committee on the progress of School audit reviews undertaken by Internal Audit in the period 20-21

**Outcome of Screening**

**Q8 Please describe the outcome of your screening below:**

The completion of the Integrated Impact Assessment Screening revealed that:

- The Schools Annual Report has a potentially low positive impact across a number of identified groups.
- It has been subject to consultation with the Chief Finance & S151 Officer, Legal and Access to Services.
- All WFG considerations are positive and any risks identified are low.
- The overall impact of the Quarterly Recommendation Tracker Report is positive as it will support the Authority in its requirement to protect public funds.

(NB: This summary paragraph should be used in the relevant section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

<b>Screening completed by:</b>
<b>Name: Nick Davies</b>
<b>Job title: Principal Auditor</b>
<b>Date: 21/06/21</b>
<b>Approval by Head of Service:</b>
<b>Name: Ben Smith</b>
<b>Position: Chief Finance &amp; S151 Officer</b>
<b>Date: 23/06/21</b>

Please return the completed form to [accesstoservices@swansea.gov.uk](mailto:accesstoservices@swansea.gov.uk)