



Report of the Chief Auditor

Governance and Audit Committee – 13 July 2022

Annual Report of School Audits 2021/22

Purpose:	This report provides a summary of the school audits and thematic reviews undertaken by the Internal Audit Section during 2021/22 and identifies some common issues found during the testing.
Policy Framework:	None
Consultation:	Legal, Education and Access to Services
Report Author:	Nick Davies
Finance Officer:	Simon Cockings
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar
For Information	.

1. Introduction

- 1.1 Historically, an audit of each primary, secondary and special school in Swansea was undertaken on a three year rolling programme. Since the pandemic, we have moved to yearly thematic reviews for the primary and special schools as agreed by the Director of Education.
- 1.2 A report summarising the school audits and thematic reviews 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.
- 1.3 The Annual Report of School Audits 2021/22 is set out below.

2. Annual Report of Schools Audits 2021/22

- 2.1 Each year audit resources are dedicated to undertake 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.
- 2.2 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. Since the pandemic, primary and special schools in the main have been audited on a thematic basis; secondary schools continue to be audited individually.
- 2.3 The scope for individual school audits during the 2021/22 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
- 2.4 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.
- 2.5 The previous two financial years have been particularly difficult when trying to arrange and carry out individual 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.
- 2.6 This financial year, in the main we have continued with the 'thematic' review approach for primary schools, testing the key risk areas of School Meals Income and School Staff DBS checks to provide assurance across this population.
- 2.7 During the year, we successfully completed two thematic audit reviews covering School Meal Income (sQuid system) across the 22 primary schools that were due to be audited in the year. We also completed an audit exercise for those schools to ensure that Disclosure & Baring Service (DBS) checks had been undertaken for all staff.
- 2.8 We also concluded the audit of unofficial funds, for the three remaining schools that failed to provide us with the information required from the previous year's thematic review.

- 2.9 Furthermore, the team carried out individual audits of one primary, one special, and four secondary school audits remotely during the year.
- 2.10 On completion of the audit reviews, a formal level of assurance is provided for the overall financial management and other areas within the school. The assurance levels vary across four categories, namely High, Substantial, Moderate and Limited assurance.
- 2.11 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.
- 2.12 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.
- 2.13 In relation to our thematic reviews, all findings and recommendations have been reported directly to senior management within the Education department for them to be aware of the general issues across the population, and these findings have also been communicated to schools via the various forums available and followed up in due course. Individual memos were also issued to the schools included in the audits informing them of the specific outcomes of their review.
- 2.14 As part of their monitoring procedures, the School Support Team request minutes of the Governing Body meetings in order to confirm that any audit reports received have been presented and discussed. For the six schools that were audited remotely in 2021/22, the School Support Team had received minutes confirming that the audit report had been presented for five of the schools. The Team has requested minutes from the one remaining school that has not forwarded them to date.
- 2.15 As the operation of local bank accounts remains a key area for examination during individual 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.
- 2.16 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 thematic reviews and individual school audits undertaken during 2021/22.

3. Summary of Findings

- 3.1 Twenty Two primary schools were included in both thematic reviews, covering the key risk areas of school meals income and school staff DBS checks.
- 3.2 Evidence was also obtained from the three remaining schools that failed to provide us with the information required from the previous year's thematic review of unofficial funds.
- 3.3 An additional primary school was audited remotely during the year, with a separate report being produced.

- 3.4 One special school was audited remotely during the year, with a separate report being produced.
- 3.5 Of the four secondary schools scheduled to be audited individually, all four were completed with some site visits undertaken where necessary.
- 3.6 It is pleasing to note that this year both thematic reviews, school staff DBS checks and schools meals income, achieved a Substantial assurance rating, as did the thematic unofficial fund review from the previous year containing the three remaining schools.
- 3.7 In addition, the individual primary and special school audited remotely also achieved a Substantial level of assurance. Of the four secondary schools audited in year, three were awarded a High level of assurance and one was awarded a Substantial level of assurance. This continues to demonstrate the fact that the schools in question are being managed appropriately and were operating effectively.
- 3.8 Periodic training continues to be provided to all Headteachers by the School Funding & Information Team, which clearly communicates the procedures that should be followed in relation to complying with financial management within the school. 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.
- 3.9 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.
- 3.10 Previously, we noted that the Council's Contract Procedure Rules (CPR's) had been updated, approved and received Officer sign-off. We reported that now the process had been completed, school specific guidance notes were due to be finalised detailing how the Council CPR's should be interpreted specifically for schools. These guidance notes are still to be completed. A meeting has been scheduled for August with the relevant officers to try and finalise the document ready for publication.
- 3.11 The sections that follow provide a more detailed examination in relation to the findings of our audits across the individual and thematic school audits completed in Swansea for 2021/22.

4. Primary Schools

- 4.1 Thematic Review – Disclosure Barring Service (DBS)
 - a) A thematic review was completed to ensure that DBS checks had been undertaken for all staff in the Primary Schools originally scheduled to be audited in the 2021/22 financial year - See Appendix 1
 - b) A total of 1361 staff DBS's were checked as part of this review. Some issues were noted in relation to ten staff DBS's across eight of the 22 schools included in the review. The main areas of non-compliance identified were as follows:-

- c) In a small number of instances (three), staff DBS certificates had expired and renewals had either not been applied for by the school or had been submitted but not completed despite reminders being issued by the Service Centre .
- d) On one occasion, an individual's staff record contained within the Oracle system had not been updated to reflect the new renewal DBS date, and on another occasion the result had been entered on an incorrect Oracle record. It is the responsibility of the Service Centre to update Oracle records.
- e) Further testing revealed there were five cases where staff members DBS's had expired and had not been renewed as they were off on long term sick. In these instances, the Admin Officer confirmed that a renewal application would be completed upon their return to work.

4.2 Thematic Review – sQuid School Meals Income

- a) A thematic review was completed examining the procedures in place for sQuid meal income collected by the primary schools which were originally scheduled to be audited in 2021/22 (Appendix 1). School meal income reports were obtained from the School Funding & Information Team and the main areas of non-compliance identified were as follows:-
 - b) Active pupil arrears were identified in the majority of schools ranging from £4 to £290.
 - c) Inactive pupil arrears were identified in half of the schools ranging from £0.90 to £364.
 - d) Staff arrears were identified in seven of the schools ranging from £3.60 to £156.
 - e) Of the thirteen schools that utilise their discretionary account, two were identified as having a debit balance. Guidance has been issued to all schools previously informing them that the account should always be in credit.

4.3 Thematic Review – Unofficial Funds (i.e. previous year's exercise 2020/21)

- a) As stated in the Summary of Findings section, there were three schools (Appendix 1), that did not provide any responses to our information requests in the 2020/21 Unofficial Funds thematic exercise. As a result, those schools were re-visited and evidence has now been obtained. The main areas of non-compliance identified were as follows:-
 - b) 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.
 - c) On a couple of occasions, formal reconciliations were being undertaken however there was no evidence that an independent review of those reconciliations had taken place.
 - d) In the three schools reviewed, the recommended Terms of Reference template provided in Accounting Instruction No. 11 was not being utilised.
 - e) There was one case whereby on reviewing the bank mandate it was discovered that the Admin Officer was a signatory on the bank account and therefore responsible for both issuing and signing cheques. This does not provide an adequate division of duties.

- 4.4 One individual primary school was audited remotely (Appendix 1) during the 2021/22 financial year. A separate report was produced with the school achieving a Substantial level of assurance and 11 recommendations being made.

4.5 All of the above audit reports have been finalised at the date of this report, with agreement reached with Headteachers and Education Management to implement 100% of the recommendations made.

5. Secondary Schools

5.1 Four secondary schools were visited by Internal Audit during 2021/2022. The level of assurance awarded for each of the schools can be seen in Appendix 2.

5.2 A total of 29 recommendations were made, which represents an average of 7 recommendations per school. All of the audit reports have been finalised at the date of this report, with agreements reached with Headteachers to implement all of the recommendations made.

5.3 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.

5.4 An analysis of the areas where recommendations have been made is summarised in the table below. As can be seen, the main areas where issues were identified are in relation to Procurement / Expenditure and Multi-Pay Cards. Please also see Appendix 3, which details the main areas reported on within each category below.

Secondary Schools		
Audit Area	Total Rec's 2021/2022 based on 4 Schools	2021/2022 %
Governance	1	3%
Management of Delegated Resources	1	3%
Income & Bankings (inc Lettings)	1	3%
School Funds	3	10%
School Meals (including banking)	0	0%
Bank Reconciliations	1	3%
Procurement / Expenditure	6	22%
Multi-Pay Cards	6	22%
Health & Safety / Premises Security	0	0%
Inventory	3	10%
IT	3	10%
Other	4	14%
TOTAL	29	100

5.5 Procurement / Expenditure and Multi Pay Cards were identified as the main issues in the four schools reviewed, with the percentage of those recommendations accounting for roughly 44% of the total made. As always, Headteachers are continually reminded of the requirement to comply with the Scheme for the Financing of Schools, Contract Procedure Rules (CPRs), Financial Regulations and Accounting Instructions.

5.6 The main areas where issues have arisen regarding these are highlighted below:-

a) Not raising authorised purchase orders at the point of commitment or at all. This is important as it allows for effective budget monitoring and proper certification procedures. It is also a record of what has been ordered, helps to minimise disputes and to facilitate matching to the invoice both in terms of price and quantity.

- b) Governor approval not being obtained for all expenditure over £10,000.
- c) Valid VAT invoices and or receipts not being requested and retained for Multi-pay card purchases and some claims not being accurate when completed.
- d) Multi-pay card pre-defined authorisation spend limits approved by the Governing Body had not been minuted.

6. Special Schools

- 6.1 One special school was audited remotely (Appendix 2) during the 2021/22 financial year. A separate report was produced with the school achieving a Substantial level of assurance and 17 recommendations being made.

7. Developments and Other Work Undertaken in Year

- 7.1 During the year, in addition to the individual school audits and thematic reviews, other work was also undertaken as noted below.
- 7.2 Ad-hoc work covering a range of areas as and when they arise, at the request of schools or the Education Directorate.
- 7.3 Information and advice provided to school forums and bulletins on the main reported areas highlighted during routine audits and thematic reviews.
- 7.4 The continued revision of school Accounting Instructions ensuring they are up to date and relevant. The updated suit of documents has now been 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 is being offered over the coming months.
- 7.5 Internal Audit continue to review all school programme questionnaires and audit scopes on an annual basis, ensuring any updated procedures are included in the testing and reflect any changes in the school environment.
- 7.6 As stated above, the team carried out three thematic audit reviews for primary schools providing assurance over key risk areas. Internal Audit will again, this year, be undertaking thematic reviews for primary schools on other key risk areas identified at the schools as agreed with the Director of Education.

8. School Self-Assessment Questionnaires

- 8.1 Historically, all primary and special schools have been subject to the self-assessment questionnaire audit process, however over the last couple of years we have seen a mix of this procedure for the schools audited remotely and the schools included in our thematic reviews.
- 8.2 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.

8.3 The overall reaction to the questionnaire when used continues to be very good, with encouraging feedback received from schools that have contacted the Internal Audit Team. Consultation with the Primary Support Officers also confirms that the schools continue to react positively to this audit approach.

9. Quality Measures

9.1 At the end of each individual audit, Headteachers are provided with a Quality Control Questionnaire (QCQ) that allows them to comment on the quality of the audit service provided. For thematic reviews, the questionnaire is sent to Education management for a response. A copy of the questionnaire is attached, see Appendix 4.

9.2 Each completed questionnaire is reviewed and comments are taken into account when planning future audits, where appropriate.

9.3 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.

9.4 The Performance Target for schools, that were 'at least satisfied' with the quality of audit service for 2021/22 was 98%.

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

	2021-22		
	QCQ's issued	No. of Responses	Response%
Primary (Remotely)	1	1	100%
Special School (Remotely)	1	1	100%
Secondary Schools	4	4	100%
Primary (DBS)	1	1	100%
Primary (sQuid)	1	1	100%
Overall	8	8	

9.6 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 100% return rate, with all QCQ's issued being returned by the Schools. We also received both responses from the relevant managers in relation to the two thematic reviews undertaken.

9.7 It should also be noted that for those QCQ's received for the primary, special, secondary and thematic reviews, 100% were at least satisfied with the overall usefulness of the audit, which is greater than our internal performance target of 98%. This confirms the continued good working relationship between Internal Audit, Education and the Schools.

10. Conclusion

- 10.1 This annual report provides information on the schools audited remotely and thematic reviews undertaken and finalised during 2021/22. It also identifies the main areas for improvement in relation to the secondary school findings of procurement / expenditure and the use of multi-pay cards. The thematic reviews completed in year also highlighted some areas for improvement and these have been communicated to all schools via the schools bulletin and to the individual schools concerned as part of the feedback process.
- 10.2 As previously stated, this year continued to be 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.
- 10.3 However, we were able to complete six individual school audits and two thematic reviews to provide assurance over the key risk areas across the population. We were also able to conclude the previous year's unofficial fund exercise for the remaining three schools.
- 10.4 A good working relationship continues to exist between schools, the Education Department and the Internal Audit Section, with Headteachers and Education management generally responding positively to audit recommendations.
- 10.5 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 none compliance as stated in the main body of the report.

11. Integrated Assessment Implications

- 11.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, 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 Acts.
 - 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.
 - Consider opportunities for people to use the Welsh language.
 - Treat the Welsh language no less favourably than English.
 - Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

- 11.2 The Well-being of Future Generations (Wales) Act 2015 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'.
- 11.3 Our Integrated Impact Assessment (IIA) process ensures 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.
- 11.4 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 Director of Finance, Legal, Access to Services, and Education Management.
 - 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.

12. Financial Implications

- 12.1 There are no financial implications associated with this report.

13. Legal Implications

- 13.1 There are no legal implications associated with this report.

Background Papers: Internal Audit Plan 2021/22

Appendices:

Appendix 1 –

Primary Schools covered by both the Thematic DBS & sQuid Reviews 2021/22
Remaining Primary Schools covered by the Thematic Unofficial Fund Review 2021/22
Primary School Audited and Finalised (Remotely) 2021/22

Appendix 2 -

Secondary Schools Audited and Finalised 2021/22
Special School Audited and Finalised 2021/22

Appendix 3 –

Areas Reviewed at Primary / Secondary / Special Schools during 2021/22

Appendix 4 –

Quality Control Questionnaire

Appendix 5 –

Integrated Impact Assessment Screening Form

**PRIMARY SCHOOLS COVERED BY BOTH THE THEMATIC DBS & SQUID REVIEWS
2021/22**

School	Date Report Finalised	Level of Assurance
Brynhyfryd Primary	04-03-2022	Substantial
Burlais Primary	04-03-2022	Substantial
Cilâ Primary	04-03-2022	Substantial
Danygraig Primary	04-03-2022	Substantial
Dunvant Primary	04-03-2022	Substantial
Gors Community Primary	04-03-2022	Substantial
Gowerton Primary	04-03-2022	Substantial
Hendrefoilan Primary	04-03-2022	Substantial
Knelston Primary	04-03-2022	Substantial
Mayals Primary	04-03-2022	Substantial
Newton Primary	04-03-2022	Substantial
Pontlliw Primary	04-03-2022	Substantial
Sketty Primary	04-03-2022	Substantial
St. Helen's Primary	04-03-2022	Substantial
Talycopa Primary	04-03-2022	Substantial
Townhill Community Primary	04-03-2022	Substantial
Trallwn Primary	04-03-2022	Substantial
Y.G.G. Bryniago	04-03-2022	Substantial
Y.G.G. Bryn-y-Môr	04-03-2022	Substantial
Y.G.G. Llwynderw	04-03-2022	Substantial
Y.G.G. Lôn-las	04-03-2022	Substantial
Y.G.G. Y Login Fach	04-03-2022	Substantial

**REMAINING PRIMARY SCHOOLS COVERED BY THE THEMATIC UNOFFICIAL FUND
REVIEW 2021/22**

School	Date Report Finalised	Level of Assurance
Craigfelen Primary	19-01-2022	Substantial
Clydach Primary	19-01-2022	Substantial
Blaenymaes Primary	19-01-2022	Substantial

PRIMARY SCHOOL AUDITED AND FINALISED (REMOTELY) 2021/22

School	Date Report Finalised	Level of Assurance
Hafod Primary	19-10-2021	Substantial

SECONDARY SCHOOLS AUDITED AND FINALISED 2021/22

School	Date Report Finalised	Level of Assurance
Bishopston Comprehensive	23-08-2021	High
Pontarddulais Comprehensive	23-08-2021	Substantial
YG Bryn Tawe Comprehensive	07-09-2021	High
Pentrehafod Comprehensive	13-09-2021	High

SPECIAL SCHOOL AUDITED AND FINALISED 2021/22

School	Date Report Finalised	Level of Assurance
Ysgol Pen y Bryn	29-03-2022	Substantial

AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING 2021/22

AUDIT AREA	MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA
Governance	Roles and Responsibilities of Governors, Committees and Staff Policies and Committees Governors Involvement in Setting the School Development Plan Finance, Administration and DBS
Management of Delegated Resources	Budget Setting and Approval Authorised Signatories Delegated Powers
Budget Monitoring	Budget Monitoring Reports sent to the Governing Body Any Capital Expenditure Any Loans / Overdrafts / Leases
Lettings	Governing Body Approval Lettings Applications & Insurances
After School / Breakfast Clubs	Charges Governing Body Approval Income & Expenditure
Banking Procedures	Safety of Monies Holding Limits
Recording of Income	Types of Income Record Accuracy & Retention Segregation of Duties
School Unofficial Funds	School Fund Signatories Audit and Presentation of the School Fund Fund Transactions & Reconciliations Fund Constitutions & Management Committees
School Meals	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
Bank Reconciliation	Undertaken / Frequency Independently Reviewed
Expenditure & Procurement	Official Orders Raised and Authorised Payment Procedures Governing Body Approval of Payments more than £10k Compliance with Contract Procedure Rules Cheque Stock Records Insurance Arrangements for Non-Authority 'Approved' Suppliers.

Multi-pay Cards	Card Security
	Segregation of Duties
	Reconciliations & Authorisation Limit Approval
	VAT Compliance
Employees	Staff References
	Travel & Subsistence Payments
	Overtime Payments
Health & Safety/ Fire/ Premises	Health and Safety Inspections
	Fire Risk Assessments and Portable Appliance Testing
	Self-review of Security Issues
Inventory	Format and Security of the School Inventory
	Keeping the Inventory up-to-date including Disposal Procedures
	Physical Checks & Annual Reconciliation / Authorisation
School Mini Bus / Vehicles	Vehicle Logs Maintained
	Driver Licence Checks
	Security of Vehicles
	Insurance, MOT, Serviced
Computer Security & Data Protection	Password Protection
	Regular Password Changes
	Audit Trails
	Data Protection Register

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
AUDIT PLANNING				
Appropriateness of scope and objectives of audit				
Usefulness of initial discussions with auditor(s)				
Timing of audit				
CONDUCT OF AUDIT				
Duration of audit				
General helpfulness of auditors				
Consultation on findings				
AUDIT REPORT				
Fair presentation of findings				
Importance of findings				
Usefulness of recommendations				
Consultation on findings and recommendations				
The value and practicality of the recommendations				
OVERALL				
How would you rate the overall usefulness of the audit?				

OTHER COMMENTS:

SIGNED: _____ DATE: _____

DESIGNATION/POST TITLE: _____

Please return to the Principal 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 2021/22.

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 Director of Finance, 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

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...)

High risk

Medium risk

Low risk

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.

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 the Governance & Audit Committee on the progress of school audit reviews undertaken by Internal Audit in the financial year 21-22.

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 Director of Finance, Education Management, Legal and Access to Services.
- All WFG considerations are positive and any risks identified are low.

(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.

Screening completed by:
Name: Nick Davies
Job title: Principal Auditor
Date: 29/06/22
Approval by Head of Service:
Name: Ben Smith
Position: Chief Finance & S151 Officer
Date: 30/06/22

Please return the completed form to accesstoservices@swansea.gov.uk