



City and County of Swansea

Notice of Meeting

You are invited to attend a Meeting of the

Scrutiny Performance Panel – Education

At: Remotely via Teams
On: Thursday, 17 December 2020
Time: 4.00 pm
Convenor: Councillor Lyndon Jones MBE

Membership:

Councillors: C Anderson, A M Day, M Durke, S J Gallagher, D W Helliwell, B Hopkins, L James, S M Jones, M A Langstone and L J Tyler-Lloyd.
Co-opted Members: D Anderson-Thomas and A Roberts

Agenda		Page No.
1	Apologies for Absence.	
2	Disclosures of Personal and Prejudicial Interests. www.abertawe.gov.uk/DatgeliadauBuddiannau	
3	Prohibition of Whipped Votes and Declaration of Party Whips	
4	Letters and Minutes	1 - 7
5	Public Questions Questions must be submitted in writing, no later than noon on the working day prior to the meeting. Questions must relate to items on the agenda.	
6	Swansea Skills Partnership Members of the Partnership including Director of Education who is the Chair.	8 - 9
7	Verbal update - Covid Education Recovery Plan Cllr Jen Raynor Cabinet Member Education Improvement, Learning and Skills and Helen Morgan Rees (Director of Education)	
8	Education Scrutiny Work Programme 2020/2021	10 - 11
9	For Information - Annual Audit of Schools	12 - 27

Next Meeting: Thursday, 21 January 2021 at 4.00 pm

Huw Evans

Huw Evans

Head of Democratic Services

Thursday, 10 December 2020

Contact: Michelle Roberts, Scrutiny Officer

Agenda Item 4



To:
Councillor Jennifer Raynor
Cabinet Member for Education
Improvement, Learning and Skills

BY EMAIL

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Date 9 December 2020
Dyddiad:

Summary: This is a letter from the Education Scrutiny Performance Panel to the Cabinet Member for Education Improvement, Learning and Skills following the meeting of the Panel on 19 November 2020. It covers looking at Wellbeing in Schools with Waun Wen Primary School and Elective Home Education.

Dear Cllr Raynor,

Education Scrutiny Performance Panel – 19 November 2020

We would like to thank you and the Interim Director of Education Helen Morgan Rees, the Headteacher of Waun Wen Primary and the Chair and Vice Chair of Governors for attending our meeting on the 19 November. We are writing to you to reflect on what we learnt from the discussion and to share the views of the Panel.

Wellbeing of Pupils at Waun Wen Primary School

As you will be aware we have decided to keep a watching brief on the wellbeing aspect of the new curriculum and as part that work we invited Waun Wen Primary School to our meeting because of the good practice they are displaying.

The Headteacher outlined some of the challenges the school faced before Covid, how they are trying to mitigate these challenges and what the school has done to keep pupil wellbeing at its heart throughout the Covid period.

We heard the context of the school is challenging with 57% Free School Meals, 47% English as Additional Language (27 languages) and 42% Additional Learning Needs and a high number of pupils live in areas 1 or 2 of the Welsh Index of Multiple Deprivation. That many of the pupils at the school will have suffered from Adverse

OVERVIEW & SCRUTINY / TROSOLWG A CHRAFFU

SWANSEA COUNCIL / CYNGOR ABERTAWE

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Childhood Experiences also known as ACES. One of the key issues faced at the school is speech, language and communication needs.

We understand the school had faced a number of challenges before Covid including: baseline scores very low, lack of vocabulary, difficulty using expressive language, children who have suffered trauma, social services involvement with families, children not able to regulate themselves, children not ready to learn. We heard that some of the ways the school addresses these problems including the use of training on vocabulary acquisition, training on trauma and ACES, worked with Gwella Project, Empathy Lab Project (developing vocabulary to express feelings).

We were told that from lockdown the school made time available to telephone families, deliver food for FSM pupils, and run a food bank in staff room for parents. They managed to acquire Easter eggs for all their pupils, they delivered playdough and workbooks to pupils to ensure all pupils including those who do not have full access to IT, so could engage with educational activities. We were interested to hear about how they encouraged pupils and reassured parents by putting together a short film on how the school will look when they would return in September.

We heard how the school Governors, particularly the Chair and Vice Chair, supported the school through this period including with regular phone calls, email support and agreeing with changes to policy and curriculum.

We were pleased to hear that the support provided by the Council to schools was very good and included courses run by the local authority, letters to parents from interim Education Director, Health and Safety guidance and support including from the Test, Trace and Protect service.

We were encouraged to hear you say that you congratulate the schools Senior Management Team who have faced the challenges at the school and have addressed them with what needs to be done in order to enable pupils, when they are in the classroom, to be in a position to learn. We agreed that it is inspiring to see, when supported, how pupils can become more resilient and able to learn.

We supported the words of Director of Education when she said she was proud of Waun Wen Primary School in normal times but in these Covid times, they have gone way beyond.

Elective Home Education

We wanted to look at this issue because Councillors understand that the numbers of requests to de-register pupils had increased substantially resulting from the Covid situation.

The Panel heard that the local authority is not responsible for the provision of elective home education or under any statutory obligation to support it. However, under section 436A of the Education Act 1996, the local authority has a duty to arrange to identify children not receiving a suitable education. That although there is no legal framework for the local authority to regularly monitor provision of home education, the Council are mindful of its wider duties of care, and do contact parents to discuss their ongoing home education provision.

We were told that currently there are 234 families electively home educating but that this figure fluctuates. The Council accepts and respects the right of parents to choose to electively home educate and are mindful of our boundaries. The Council does endeavour to work in a supporting manner to foster good relationships with home educators. We heard that there have been 88 requests to de-register pupils since Covid.

We heard that the support and safeguards include a focus on building positive relationships with the elective home education community, offering signposting, advice and guidance. If there is a circumstance, which gives rise to concerns education officers will liaise with other relevant services and agencies. In addition, School Attendance Orders can be used as a last resort if there is a concern appropriate education is not being provided.

We were pleased to hear that any pupil who has received their education at home can apply to be readmitted to a maintained school at any time. We understand that some parents are fearful about children returning to school because of Covid particularly where there are family health concerns. We were encouraged to hear that a more flexible approach is being used at present including delaying removal from school role, not penalising non-attendance and providing reassurance on risk assessments.

We were told that new statutory guidance from Welsh Government was consulted upon in October 2019 but is currently on hold as COVID 19 responses took priority. We were pleased to hear Swansea is prepared to take on the requirements of the statutory guidance if/when it is implemented.

We are reassured by the approach that the Council is taking to pupils being electively home educated. We are pleased to hear about the safeguards that are in place, based on the current limited Welsh Government guidelines. The Panel would like to see a register of electively home-educated pupils be developed but recognise that this is in the reach of the Welsh Government. We therefore look forward to seeing that statutory guidance when it is published in due course.

Your Response

We hope you find this letter useful and informative. We would welcome your comments on any of the issues raised but on this occasion do not require a formal written response.

Yours sincerely

COUNCILLOR LYNDON JONES

Convener, Education Scrutiny Performance Panel

Cllr.lyndon.jones@swansea.gov.uk



City and County of Swansea

Minutes of the **Scrutiny Performance Panel – Education**

Remotely via Teams

Thursday, 19 November 2020 at 4.00 pm

Present: Councillor L R Jones (Chair) Presided

Councillor(s)

C Anderson
L James
L J Tyler-Lloyd

Councillor(s)

D W Helliwell
S M Jones

Councillor(s)

B Hopkins
M A Langstone

Co-opted Member(s)

A Roberts

Co-opted Member(s)

Co-opted Member(s)

Other Attendees

Jennifer Raynor

Cabinet Member - Education Improvement, Learning & Skills

Officer(s)

Helen Morgan-Rees
Kate Phillips
Michelle Roberts

Interim Director of Education
Interim Head of Achievement & Partnership Service
Scrutiny Officer

Apologies for Absence

Councillor(s): A M Day, M Durke and S J Gallagher

Co-opted Member(s): D Anderson-Thomas

1 Disclosure of Personal and Prejudicial Interests.

None

2 Prohibition of Whipped Votes and Declaration of Party Whips

None

3 Letters and Minutes

The Panel received the letter and minutes from the Panel meeting on the 22 October 2020.

4 Public Questions

No public questions have been received.

5 Waun Wen Primary School

The Panel met with the Headteacher, Chair and Vice Chair of Governors at Waun Wen Primary School, as part of their ongoing watching brief on wellbeing in Schools. The School was chosen because of the good practice it is showing in putting wellbeing at the heart of the teaching.

The Headteacher made a presentation, which included the following points:

- Context of the school including 57% Free School Meals, 47% English as Additional Language (27 languages) and 42% Additional Learning Needs (5 statements), a large number of pupils live in areas 1 or 2 of the Welsh Index of Multiple Deprivation.
- Many of the pupils at the school will have suffered from Adverse Childhood Experiences also known as ACES.
- One of the key issues faced at the school is speech, language and communication needs.
- The school endeavours to put the wellbeing of pupils at the heart of all it does.
- The school faced a number of challenges before Covid including: baseline scores very low, lack of vocabulary, difficulty using expressive language, children who have suffered trauma, social services involvement with families, children not able to regulate themselves, children not ready to learn.
- Some of the ways the school addressed these problems included use of training on vocabulary acquisition (introduced specific vocabulary lessons), training on trauma and ACES worked with Gwella Project, Empathy Lab Project (developed vocabulary to express feelings).
- From lockdown and beyond some of the things the school did included telephoning families, deliveries of food for FSM pupils, ran a food bank in staff room for parents, acquired Easter eggs for all pupils, delivered playdough and workbooks to all pupils.
- They wanted to encourage wellbeing as pupils returned to school in the autumn so put together a short film showing how the school will work and look through Covid to ease pupils in before they attended.
- They are trying to ensure physical and mental wellbeing by ensuring regular exercise and appropriate support in the classroom, including for example yoga.
- The Support by Governors was outlined including regular phone calls with chair and vice chair, email support, agreed with changes to policy and curriculum, vice chair meets regularly with ALNCO.
- The support from the local authority during lockdown was outlined, some of this included: courses arranged by local authority, letters to parents from interim director, support from health and safety officer, Headteacher said it felt like a team was supporting the school...that the authority is behind you and will back you, also good support for wellbeing of heads and staff.
- The Headteacher said that Health and Safety Advice and the support from Test, Trace and Protect superb in guiding them through any Covid issues.

Cabinet Member for School Improvement, Learning and Skills said that the school context is very challenging but that the senior management team at the school have

addressed what needs to be done to get pupils in a position to be able to learn. She said it was inspiring to see, when supported, how pupils can become more resilient and able to learn.

The Director of Education said she was proud of Waun Wen Primary School in normal times but in these Covid times, they have gone way beyond that.

The Panel thanked the Headteacher, the Chair and Vice Chair of Governors at the school for attending the Panel and for outlining some of the inspiring work they are doing with pupils at the school in such challenging circumstances.

6 Elective Home Education

The Scrutiny Work Planning Conference in October referred this item to the Education Scrutiny Panel because Councillors understand that the numbers of requests to de-register pupils had increased substantially resulting from the Covid situation. The Panel therefore invited the appropriate Cabinet Member, the Director of Education and Head of Education Support to discuss the issue.

The Panel heard:

- The local authority is not responsible for the provision of elective home education or under any statutory obligation to support it. However, under section 436A of the Education Act 1996, the local authority has a duty to make arrangements to identify children not receiving a suitable education.
- There is no legal framework for the local authority to regularly monitor provision of home education, the Council are mindful of its wider duties of care, and we will contact parents to discuss their ongoing home education provision.
- If a child has a statement of special educational needs the Additional Learning Needs Panel consider the request, amend the statement accordingly and ensure the requirements of the statement can be met.
- Swansea position: We are aware of 234 families who are elective home educating. This figure changes frequently. We accept and respect the right of parents to choose electively home educate and our mindful of our boundaries. We endeavour to work in a supporting manner to foster good relationships with home educators.
- People decide to de-register their children from School and Educate at home for a wide variety of reasons but this has increased since Covid with 88 requests being made.
- Support and safeguards include a focus on building positive relationships with the elective home education community, offer signposting, advice and guidance. If there is a circumstance, which gives rise to concerns education officers will need to consider whether to liaise with other relevant services and agencies. School Attendance Orders can be used as a last resort if there is a concern appropriate education is not being provided. We prefer to work in partnership with home educators
- Any pupil who has received their education at home can apply to be readmitted to a maintained school at any time.
- Some parents have fearful about children returning to school relating to Covid particularly where there are family health concerns. A more flexible approach to

delaying removal from role, not penalising non-attendance and providing reassurance on risk assessments has been offered

- New statutory guidance from Welsh Government was consultation upon in October 2019 but is currently on hold as to COVID 19 responses took priority Swansea is prepared to take on the requirements of the statutory guidance if implemented.
- Will continue to foster good working relationships with the elective home education community
- A small amount of additional funding has been provided by Welsh Government to councils to support elective home education and considerations around how best to allocate this are taking place

The Panel were reassured by the approach that the Council is taking to pupils being electively home educated. They were encouraged to hear that about the safeguards that have been put in place given the current Welsh Government guidelines on this matter. The Panel would like to see a register of pupils that are being electively home educated put in place but recognise that this is in with the reach of the Welsh Government. We look forward to that statutory guidance being published.

7 Work Programme 2020/21

The Work Programme was agreed.

The meeting ended at 5.30 pm

Chair

Agenda Item 6



Report of the Convener of the Education Scrutiny Performance Panel 17 December 2020

Swansea Skills Partnership (PSA)

Purpose:	Develop an understanding of the role of the partnership and have roundtable meeting with a cross section of the membership
Content:	Briefing and a roundtable meeting with cross section of partnership members
Councillors are being asked to:	Consider the information provided and make their views known to the Cabinet Member via a Conveners Letter.
Lead Councillor:	Convener Education Scrutiny Performance Panel
Lead Officer & Report Author:	Michelle Roberts, Scrutiny Officer Tel: 01792 636356 E-mail: michelle.roberts@swansea.gov.uk

1. Context

The Panel agreed as part of their work programme this year to look at the Swansea Skills Partnership.

2. Swansea Skills Partnership

The Director of Education will give an overview of the Partnership, including its current activity, its work programme and how effectiveness is measured.

The Panel will then have a roundtable discussion with a cross section of the Partnership. Those invited include representatives from Careers Service, Swansea University, University of Wales Trinity St David's, Gower College, Teacher representative from Bishop Gore, ERW along with our Director of Education (Chair), Cabinet Member, 14-19 Education Officer and Leader of Learning Digital Competence.

Find below some issues agreed by the Panel for discussion. These points have been sent to all those invited to consider in readiness for the meeting.

- a) How effective you feel the Partnership is currently?
- b) How engaged are individual organisations in the partnership?
- c) How is the Partnership progressing with its priorities as detailed in its Terms of Reference (attached)?
- d) Some example/s of activities and successes arising from the partnership
- e) How would you like to see the partnership improve/progress moving forward?

Partneriaeth Sgiliau Abertawe (PSA) / Swansea Skills Partnership

Terms of Reference

Purpose of PSA

Provide an effective strategic education partnership comprising senior representatives from a range of organisations across the area, with the aim to make Swansea one of the best places to be educated in the UK.

The main focus will be to support the well-being objective:

Improving Education & Skills – so that every child and young person in Swansea gains the skills and qualifications they need to succeed in life.

The partnership will consider the following priorities:

- Promoting Swansea as a 'Learning City' and as a vibrant city
- To improve outcomes (qualifications and employment) for post 16 education through partnership working
- To minimise duplication of learning provision across Swansea
- To strengthen progression opportunities between partners with a specific focus on employability
- To provide the best advice and guidance for individuals to select a learning pathway
- To build digital capacity aligned to the City Deal

Membership

Local Authority (LA)

Director of Education - Chair
Cabinet Member for Children, Education & Life Long Learning
Head of Achievement and Partnerships
Head of Poverty and Prevention
Head of Economic Development

Further Education (FE) / Higher Education (HE)

Senior representative from Gower College Swansea
Senior representative from Neath Port Talbot Colleges Group
Senior representative from University of Wales Trinity St David's (UWTSD)
Senior representative from Swansea University
Senior representative from Coleg Sir Gar
Senior representative from ERW (Regional Improvement Service)
Senior representative from Careers Wales
Secondary Schools representative
Senior representative from Regional Leadership and Skills Partnership

Date of last revision: February 2019

Education Scrutiny Performance Panel DRAFT Work Programme 2020/2021

All meetings will be held remotely using Teams for foreseeable future

Date	Items to be discussed	Who
Meeting 1 22 Oct 2020	<ol style="list-style-type: none"> 1. Update on implications and the recovery plan resulting from the impact of Covid-19 in Education and Schools (<i>cont'd from meeting in July</i>) 2. Update on the key issues affecting Education more widely 3. Planning the rest of the Council year in Education Scrutiny – Draft Work Programme (for discussion by Panel) 	Cllr J Raynor H Morgan Rees Panel
Meeting 2 19 Nov 2020	<ol style="list-style-type: none"> 1. School 1 – Waun Wen Primary School (<i>part of panels watching brief on Wellbeing in Schools and was on work programme for March 2020</i>). How the school meets the needs of their most vulnerable pupils, the challenges they face and what they do to meet/mitigate those challenges including through the Covid-19 crisis. 2. Elective Home Education 	Headteacher Ms C Nicklin Cllr J Raynor H Morgan Rees Kate Phillips
Meeting 3 17 Dec 2020	<ol style="list-style-type: none"> 1. Swansea Skills Partnership 2. Update – Education and Schools recovery from Covid 3. Annual Audit of Schools (<i>for information item</i>) 	Members of Partnership Cllr J Raynor H Morgan Rees
Meeting 4 21 Jan 2021	<ol style="list-style-type: none"> 1. Analysis of pupil and school performance (<i>Annual item</i>) 2. Behaviour Strategy and how associated delegated spend to schools has been used (<i>Panel identified this item for scrutiny pre March</i>) 3. PDG summary of spend to support vulnerable pupils (<i>Annual item</i>) 	Cllr J Raynor H Morgan Rees
Meeting 5 Feb -date tbc	Annual Budget as it relates to Educations matters (<i>Annual item</i>)	Cllr J Raynor H Morgan Rees
Meeting 6 25 Feb 2021	School 2 - Penyrheol Comprehensive School – Discuss school performance	Headteacher, Chair of Governors and Challenge Adviser
Meeting 7 18 Mar 2021	<ol style="list-style-type: none"> 1. Additional Learning Needs Reform and implementation (<i>watching brief item</i>) 2. New Curriculum update including progress with implementation (<i>watching brief item</i>) 3. The New Estyn Regime and summary of outcomes of thematic reviews 	Cllr J Raynor H Morgan Rees
Meeting 8 22 Apr 2021	School 3 – Murryston Secondary School – Discuss school improvement following Estyn Monitoring	Headteacher, Chair of Governors and Challenge Adviser
Meeting 9 13 May 2021	<ol style="list-style-type: none"> 1. Education Other Than At Schools Update (EOTAS), including progress with new provision (meeting to be added for May 2021) 2. Update 21st Century Schools Programme 	Cllr J Raynor H Morgan Rees

Agenda Item 9



Report of the Chief Auditor

Audit Committee – 8 September 2020

Annual Report of School Audits 2019/2020

Purpose:	This report provides a summary of the school audits undertaken by the Internal Audit Section during 2019/2020 and identifies some common issues found during the testing.
Policy Framework:	None
Consultation:	Legal, Finance and Access to Services
Recommendation(s):	It is recommended that Committee review and discuss the key findings arising from the school audits undertaken during 2019/2020.
Report Author:	Nick Davies
Finance Officer:	Simon Cockings
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar

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 2019/2020

2.1 The Annual Report of School Audits 2019/2020 is attached in Appendix A.

3. Equality and Engagement Implications

3.1 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.
- Our Equality Impact Assessment process ensures that we have paid due regard to the above.

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

4. Financial Implications

4.1 There are no financial implications associated with this report.

5. Legal Implications

5.1 There are no legal implications associated with this report.

Background Papers: Internal Audit Plan 2019/2020

Appendices: Appendix A - Annual Report of Schools Audits 2019/2020

Report of the Chief Auditor

Annual Report of School Audits 2019/2020

1. Introduction

- 1.1 Each year audit resources are dedicated to school audits and this service is paid for by schools from their allocated budget. From April 2019, the requirement for schools to opt in to a Service Level Agreement (SLA) for the provision of internal audit services has ceased. As agreed by the schools, the budget for the provision of audit services has been retained centrally, thus schools therefore no longer need to sign up to the 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 every three years.
- 1.3 The scope for school audits during the 2019/2020 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 In addition to the Internal Audit review, schools are also subject to an audit inspection by Estyn. The period of inspection is currently a seven-year cycle and based on the common inspection framework.

- 1.6 On completion of the audit, 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.
- 1.7 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.
- 1.8 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 Chief Education Officer 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.
- 1.9 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 25 primary schools, 1 special school and 4 secondary schools that were audited in 2019/2020, the School Support Team had received minutes confirming that the audit report had been presented for 19 primary schools, 3 secondary schools and the 1 special school. The Team has requested minutes from those schools that have not forwarded them to date, however a small number have replied stating that the Governing Body has been unable to meet due to the current coronavirus restrictions in place.
- 1.10 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.
- 1.11 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 2019/2020.

2. Summary of Findings

- 2.1 Of the 25 primary schools audited in year, 4 achieved a high level of assurance, 19 achieved a substantial level of assurance and 2 schools were awarded a moderate level of assurance which is a relatively positive result. This is generally comparable to the level of assurance awarded to those schools audited in 2018/2019.
- 2.2 Of the 4 secondary schools audited and finalised in year, all 4 received a substantial level of assurance. Again, this is generally comparable to the levels of assurance awarded in 2018/2019.
- 2.3 For the one special school that was audited, a moderate level of assurance was awarded.
- 2.4 It is pleasing to note that again this year, the majority of schools audited achieved a substantial or high level of assurance. This continues to demonstrate the fact that the schools in question are being managed appropriately and were operating effectively.

- 2.5 As has historically been the case, procurement / expenditure was the main source of the recommendations made across all Schools in 2019/2020. As seen in tables 3.6, 4.4 & 5.4 later in the report, 27% of all recommendations made for Primary, Secondary and Special Schools were in relation to these areas. It should be noted that due to the delegated nature of School budgets, there would inevitably always be some findings in this area however, 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.
- 2.6 As always, periodic financial training is 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 unit 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.
- 2.7 As reported last year, 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.
- 2.8 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, it is proposed that school specific CPRs and associated guidance notes will be produced detailing how the amended CPRs should be interpreted specifically for schools.
- 2.9 The sections that follow provide a more detailed examination in relation to the findings of our audits across the schools in Swansea for 2019/2020.

3. Primary Schools

- 3.1 Twenty five primary school audits were finalised by Internal Audit during 2019/2020. 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.

Level of Assurance	Schools 2018/2019	Schools 2019/2020
High	6	4
Substantial	18	19
Moderate	1	2
Limited	0	0
Total	25	25

- 3.3 The level of assurance awarded confirms the view that primary schools in Swansea are generally well run, with sound internal controls and financial management in the majority of cases. It is pleasing to note that all but two of the primary schools audited in year were rated as providing either a High or a Substantial level of assurance.
- 3.4 A total of 272 recommendations were made as a result of the 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 99% 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. As can be seen, the main area where issues were identified are in relation to Procurement & Expenditure, as has been the case in previous years. Please also see Appendix 3, which details the main areas reported on within each category below.

Primary Schools				
Audit Area	Total Rec's 2018/2019 based on 25 Schools	2018/ 2019 %	Total Rec's 2019/2020 based on 25 Schools	2019/ 2020 %
Governance	4	2%	6	2%
Management of Delegated Resources	7	3%	7	3%
Income & Bankings (inc Lettings)	30	12%	31	11%
School Funds	41	16%	47	17%
School Meals	15	6%	29	11%
Bank Reconciliations	0	0%	8	3%
Procurement / Expenditure	83	33%	72	26%
Multi-Pay Cards	21	8%	38	14%
Health & Safety / Premises Security	1	0%	0	0%
Inventory	22	9%	18	7%
IT	19	8%	10	4%
Other	7	3%	6	2%
TOTAL	250	100%	272	100%

- 3.7 Procurement / expenditure was again, identified as the main issue in the majority of Schools, with the percentage of recommendations accounting for 26% 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. The Council's Contract Procedure Rules have recently been updated and the contract bands reviewed. For contracts below £10,000 these will now be classified as procurement expenditure and not subject to procurement rules, i.e. four written quotations, however will still be subject to value for money considerations. We are anticipating that once these CPRs have been adapted and rolled out to schools, non-compliance in this area will be reduced.
- 3.8 The main areas where issues have arisen regarding procurement and expenditure are highlighted below:-
- Not obtaining the relevant number of quotations where expected. This was mainly noted where goods or services were procured or accumulated annual spend for a particular 'item' exceeded £5k per year (under previous CPR requirements).
 - Not raising authorised purchase orders at the point of commitment or at all. This is also 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.

- The use of suppliers that do not have a corporate contract with the local authority without undertaking any form of tendering exercise. Note that due to delegation, the use of contracted suppliers by schools is not compulsory. However, should they opt to use alternative suppliers, Schools must undertake their own tendering exercise to ensure best value is obtained.
- Insurance arrangements not being in place for persons / companies used by the school to provide services which have not been arranged via a Corporate Contract.

3.9 The average number of recommendations made per school has increased slightly from 10 in 2018/2019 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 some of 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.
- Multipay Cards – Primarily in relation to regular reconciliations not being carried out, VAT receipts not being obtained / retained, cards not being held securely and lack of segregation of duties when reconciling the account to ensure purchases have been appropriately authorised.
- Bank Reconciliations – Not being undertaken regularly, not reviewed and evidenced by an independent person and unreconciled payments not being investigated and corrected in a timely manner.

3.10 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.

4. Secondary Schools

4.1 Four secondary schools were visited by Internal Audit during 2019/2020. The level of assurance awarded for each of the schools can be seen in Appendix 2.

4.2 The table below shows the total number of secondary schools audited within the last two financial years, together with the assurance levels that have been awarded.

<i>Level of Assurance</i>	<i>Schools 2018/2019</i>	<i>Schools 2019/2020</i>
High	1	0
Substantial	2	4
Moderate	1	0
Limited	0	0
Total	4	4

4.3 A total of 63 recommendations were made, which represents an average of 16 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.

4.4 An analysis of findings to identify areas for improvement is shown below:-

Secondary Schools				
Audit Area	Total Rec's 2018/2019 based on 4 Schools	2018 /2019 %	Total Rec's 2019/2020 based on 4 Schools	2019 /2020 %
Governance	2	3%	2	3%
Management of Delegated Resources	3	5%	2	3%
Income & Bankings (inc Lettings)	12	19%	10	16%
School Funds	3	5%	10	16%
School Meals (including banking)	0	0%	1	2%
Bank Reconciliations	0	0%	3	4%
Procurement / Expenditure	17	27%	19	30%
Multi-Pay Cards	8	13%	6	10%
Health & Safety / Premises Security	0	0%	0	0%
Inventory	6	10%	6	10%
IT	4	6%	2	3%
Other	8	12%	2	3%
TOTAL	63	100%	63	100%

4.5 As with primary schools, procurement has been identified as the main area where issues have arisen and the same comments as noted in 3.7 and 3.8 apply here.

4.6 It is also noted that the average number of recommendations made per school has remained the same when compared to the 2018/2019 figures. Please see comments below for some of the more notable percentage changes:

- School Funds – Has increased from 5% to 16%, mainly due to fund constitutions not being in place, reconciliations not being carried out in a timely manner and by an independent officer, VAT receipts not being obtained and in some cases no evidence retained of an annual audit of the fund.
- Another area where a very small percentage increase has been noted, was in relation to bank reconciliations not being carried out in a timely manner and / or independently reviewed.

5. Special Schools

5.1 One Special School was visited by Internal Audit during 2019/2020. The level of assurance awarded can be seen in Appendix 2.

5.2 A total of 26 recommendations were made and the audit report has been finalised at the date of this report, with agreement reached with the Headteacher to implement 25 of the 26 recommendations made.

5.3 An analysis of findings to identify areas for improvement is shown below:-

Audit Area	Total Rec's 2019/2020 (based on 1 School)	2019/2020 %
Governance	0	0%
Management of Delegated Resources	1	4%
Income & Bankings (inc Lettings)	0	0%
School Funds	8	30%
School Meals (including banking)	0	0%
Bank Reconciliations	3	12%
Procurement / Expenditure	6	23%
Multi-Pay Cards	4	15%
Health & Safety / Premises Security	0	0%
Inventory	2	8%
IT	1	4%
Other	1	4%
TOTAL	26	100%

5.4 As you can see from the table, over a half of the issues identified relate to the school funds and procurement / expenditure areas. This special school was awarded a moderate level of assurance and the headteacher attended Audit Committee on the 10th March to give members a progress update on the recommendations that were made at the time of the audit.

6. Developments & 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 Two follow up visits were undertaken in the year for one primary school and one special school that were awarded a moderate assurance rating. Both schools were re-visited in February 2020, in order to determine whether appropriate action had been taken to implement the recommendations that were made. As required, both Headteachers attended the March 2020 Audit Committee meeting, providing an update on what measures had been taken to address the issues identified during the audit. Our follow up work confirmed that significant progress had been made by the primary school, with the vast majority of recommendations being addressed. It was noted that with regards to the special school, there still remained a number of recommendations that had not been addressed and therefore a second follow up audit has been scheduled, however this follow up has been delayed due to the current Coronavirus situation.

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.

7. School Self-Assessment Questionnaires

- 7.1 As of April 2020, all schools have now gone through the self-assessment questionnaire process.
- 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 At the time of writing this report, the next phase of questionnaires have been issued to those Schools that are due to be audited in 2020/2021.
- 7.4 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 2019/2020 was 98%.
- 8.5 The response rate to our QCQ surveys over the last two years are as follows:

	2018-2019			2019-2020		
	<i>QCQ's issued</i>	<i>No. of Responses</i>	<i>Response %</i>	<i>QCQ's issued</i>	<i>No. of Responses</i>	<i>Response %</i>
Primary	25	25	100%	25	22	88%
Secondary	4	4	100%	4	3	75%
Special	0	0	0	1	1	100%
Overall	29	29	100%	30	26	87%

- 8.6 Historically, return rates on QCQ issued have been low (2016/2017 = 22%). As you can see from the table above, over the last two 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 an 87% return rate, and only 4 of the 30 schools failed to return their QCQ.
- 8.7 It should also be noted that for those QCQ's received for the primary, secondary and special schools, 99% were at least satisfied with the overall usefulness of the audit, which is greater than our internal performance target of 98%.

9. Conclusion

- 9.1 This annual report provides information on School audits undertaken and finalised during 2019/2020, and identifies the main areas for improvement in relation to the financial management and procurement of goods and services for schools.
- 9.2 A good working relationship continues to exist between Schools and the Internal Audit Section, with Headteachers generally responding positively to audit recommendations. However, 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. We anticipate that as a result of the recent revision of the Council's Contract Procedure Rules and the aim of updating the school CPRs to mirror the Councils, non-compliance in this area will be reduced.
- 9.3 As noted in previous reports, procurement / expenditure is still the biggest issue arising from School audits. However, the issues highlighted should be considered in the context of the overall school budget. The significant majority of any school's delegated budget is spent on staff salaries (85%) which, given the ever increasing budgetary pressures being felt by schools, leaves a relatively small amount of money for the school's other procurement activities.
- 9.4 It is again the opinion of the Internal Audit Section that financial management systems established in schools continue to provide a generally high level of assurance, subject to the procurement and expenditure compliance issues noted above.

PRIMARY SCHOOLS AUDITED AND FINALISED 2019/2020

School	Date Report Finalised	Level of Assurance
St. Joseph's Catholic Primary	17/05/2019	High Assurance
Bishopston Primary	01/07/2019	High Assurance
Pontarddulais Primary	23/10/2019	High Assurance
Pentrechwyth Primary	18/12/2019	High Assurance
Morryston Primary	11/06/2019	Substantial Assurance
Wanarlwydd Primary	24/06/2019	Substantial Assurance
Y.G.G. Pontybrenin	04/07/2019	Substantial Assurance
Crwys Primary	08/07/2019	Substantial Assurance
Y. G. G. Felindre	12/08/2019	Substantial Assurance
Penyrheol Primary	20/09/2019	Substantial Assurance
St. David's R.C. Primary	03/10/2019	Substantial Assurance
Cadle Primary	15/10/2019	Substantial Assurance
Pen y Fro Primary	16/10/2019	Substantial Assurance
St. Joseph's Cathedral Primary	21/10/2019	Substantial Assurance
Clwyd Primary	22/10/2019	Substantial Assurance
Pennard Primary	28/10/2019	Substantial Assurance
Glyncollen Primary	28/10/2019	Substantial Assurance
Wan Wen Primary	15/11/2019	Substantial Assurance
Pengelli Primary	20/11/2019	Substantial Assurance
Grange Primary	11/12/2019	Substantial Assurance
Hafod Primary	19/12/2019	Substantial Assurance
Sea View Community Primary	13/01/2020	Substantial Assurance
St. Thomas Primary	27/01/2020	Substantial Assurance
Gwrosydd Primary	08/11/2019	Moderate Assurance
Cwmglas Primary	10/03/2020	Moderate Assurance

SECONDARY SCHOOLS AUDITED AND FINALISED 2019/2020

School	Date Report Finalised	Level of Assurance
Olchfa Comprehensive School	13/11/2019	Substantial Assurance
Morrison Comprehensive School	25/11/2019	Substantial Assurance
Ysgol Gyfun Gwyr Comprehensive School	18/12/2019	Substantial Assurance
Bishop Vaughan Catholic Comp.	19/12/2019	Substantial Assurance

SPECIAL SCHOOLS AUDITED AND FINALISED 2019/2020

School	Date Report Finalised	Level of Assurance
Ysgol Penybryn School	11/11/2019	Moderate Assurance

**AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING
2019/2020**

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 £5k Compliance with Contract Procedure Rules Cheque Stock Records

	Insurance Arrangements for Non-Authority 'Approved' Suppliers.
Multi-pay Cards	Card Security
	Segregation of Duties
	Reconciliations
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

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
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 Chief Internal Auditor, Room 102, The Guildhall or by email.