



Report of the Chief Auditor

Governance and Audit Committee – 4 September 2024

Annual Report of School Audits 2023-2024

Purpose:	This report provides a summary of the school audits and thematic reviews undertaken by the Internal Audit Section during 2023/24 and highlights any common issues found during the reviews.
Policy Framework:	None.
Consultation:	Legal, Education and Access to Services
Report Author:	Nick Davies
Finance Officer:	Simon Cockings
Legal Officer:	Stephen Holland
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, Internal Audit have moved to yearly thematic reviews for the primary and special schools as agreed by the Director of Education and the Director of Finance & Section 151 Officer.
- 1.2 A report summarising the school audits and thematic reviews undertaken has been prepared for the Director of Education. This report also highlights any common themes of non-compliance which have been highlighted during the audit reviews.

2. Annual Report of School Audits 2023/24

2.1 The Annual Report of School Audits 2023/24 is attached in Appendix A.

3. Integrated Assessment Implications

3.1 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.

3.2 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'.

3.3 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.

3.4 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.

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 2023/24.

Appendices: Appendix A – Annual Report of School Audits 2023/24.

Appendix B – Integrated Impact Assessment

Report of the Chief Auditor

Annual Report of School Audits 2023/24

1. Introduction

- 1.1 Each year, Internal Audit resources are dedicated to undertaking 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 a Service Level Agreement individually.
- 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. Since the pandemic, primary and special schools in the main have been audited on a thematic basis; secondary schools continue to be audited individually.
- 1.3 The scope for any individual school audits undertaken during the 2023/24 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 Minibus / 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 2023-24, Internal Audit continued with the 'thematic' review approach for primary and special schools providing assurance across the following topics. Testing covered the key risk areas of Disclosure Barring Service (DBS) checks and the review of School Multi-pay Card spend.

- 1.6 We are happy to report to the Committee that we successfully completed both planned thematic reviews across the primary and special schools that were scheduled to be included in our rolling programme. Furthermore, the team also finalised individual reviews for two primary schools and four secondary schools during the year.
- 1.7 On completion of the individual audit reviews, a formal level of assurance is provided for the overall financial management and other areas reviewed within the school. The assurance levels vary across four categories, namely High, Substantial, Moderate and Limited assurance.
- 1.8 Recommendations are contained within a Management Action Plan and are prioritised according to perceived risk. Therefore, each 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.
- 1.9 Once the Action Plan has been agreed with the headteacher, a copy of the final audit report is forwarded to the Chair of the School's Governing Body, Head of Education Planning and Resources and Director of Education for information. Agreed actions are followed up in accordance with the timescales in the Management Action Plan 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.
- 1.10 In relation to our thematic reviews, all findings and recommendations have been reported directly to senior management within the Education Directorate for them to be aware of the issues encountered. These findings have also been communicated to schools via the various forums available, as well as the newsletter for schools, and followed up in due course. Where applicable, individual memos were also issued to the schools included in the audits informing them of the specific outcomes of their review.
- 1.11 As part of their monitoring procedures, the School Support Team request minutes of the Governing Body meetings to confirm that any audit reports received have been presented and discussed. For the two primary schools and four comprehensive schools that were audited remotely in 2023/24, the School Support Team received confirmation that the audit report had been presented to the governing body for all the schools.
- 1.12 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 2023/24.

2. Summary of Findings

- 2.1 Twenty-Five primary schools and one special school were included in the thematic reviews, covering the key risk areas of DBS checks and Multi-pay Card expenditure.
- 2.2 Of the four secondary and two primary schools scheduled to be audited individually, all were completed with site visits undertaken where necessary.
- 2.3 It is pleasing to note that both thematic reviews undertaken where a report was issued achieved at least a Substantial assurance rating.
- 2.4 Of the four secondary schools audited in year, one was awarded a high level of assurance and three were awarded a substantial level of assurance. This continues to demonstrate

that the secondary schools in question are being managed appropriately and were operating effectively.

- 2.5 Both primary schools audited in year were awarded a Moderate level of assurance and both schools will now be subject to a full follow up review.
- 2.6 Termly training continues to be offered to all headteachers and other leadership team staff by the Funding and Information Team, which clearly communicates the procedures that should be followed in relation to complying with financial management within the school. A training course has been implemented for schools specifically on procurement, and this will be offered at least twice a year to capture new leadership and office staff. A termly training course is also offered on the compliance requirements with HM Revenue & Customs (HMRC) in relation to the employment status of individuals engaged by the school IR35, and as with finance training, it is discretionary, but attendance is monitored.
- 2.7 In addition to the above, the Team continues to offer newly appointed headteachers a bespoke finance session and monitors attendance at the termly training, reminding them to attend refresher sessions every three years. However, it should be noted that attendance at such training is not compulsory.
- 2.8 The sections that follow, provide a more detailed examination in relation to the findings of our audits across the individual and thematic school reviews completed in Swansea during 2023/24.

3. Primary Schools

3.1 Thematic Review – Disclosure Barring Service (DBS) Checks

- a) A thematic review was completed to confirm that Disclosure & Barring Service (DBS) checks had been undertaken within the last three years for all staff employed in the primary schools and special school which were scheduled to be audited in the 2023/24 financial year. A list of the schools included in the audit is shown in Appendix 1.
- b) The audit was completed remotely using Oracle and Fusion database records and the Online DBS System delivered by Powys County Council, with additional information provided by the schools where necessary. A total of 1098 staff DBS records were checked as part of the review. Expired DBSs were recorded for six staff across four of the 26 schools, a non-compliance percentage of 0.55%. Details of the findings are recorded below:
 - The DBS for one employee had expired on 14 September 2023. The school confirmed that a new application was submitted on 15 September 2023 and a RA1 had been completed.
 - The DBS for one employee had expired on 25 June 2023. The school advised that the employee is currently on long term sick, and the DBS will be renewed on their return.
 - The DBS for one employee had expired on 08 September 2023. The school advised that the renewal link was sent to an incorrect email address and a new link had been requested. A RA1 was completed on 08 September 2023.
 - The DBS for one employee had expired on 23 May 2023. The RA1 was not completed until 08 September 2023. The school confirmed that a new renewal link had been requested.

- A DBS had not been completed for one employee. The employee commenced work on 9 June 2023, however the RA1 was not completed until 01 September 2023.
- The DBS for one employee had expired on 14 November 2022. The school confirmed that the employee is currently on a career break and a DBS will be completed upon their return.

3.2 Thematic Review – MultiPay Card Expenditure

- a) This thematic review was undertaken to ensure the correct procedures were in place and included detailed testing on MultiPay Card transactions and reconciliations undertaken by the schools. Only those primary and special schools which were scheduled to be audited in 2023/24 financial year were included in the review as shown in Appendix 1.
- b) MultiPay Card statements, monthly proformas and Governing Body Minutes were requested from each of the schools for the 2023/24 financial year, to select a sample of transactions for further testing. The following non-compliance was found:
 - Governing Body minutes approving the use of the MultiPay cards were not available for three of the schools in the sample.
 - Two schools provided Governing Body minutes; however, the minutes did not clearly record that the MultiPay Card had been approved by the Governing Body.
 - It was noted that for seven schools, monthly reconciliation pro-formas had been completed and signed by the cardholders, however with no independent verification.
- c) Ten schools were then selected for a detailed review of three months statements, receipts and VAT reclamation to ensure that a receipt was available, and VAT had been accounted for correctly. The following was highlighted:
 - There were four instances whereby VAT had been reclaimed for purchases however no VAT receipts were available.
 - On four occasions, VAT had not been reclaimed although a VAT receipt was available.
 - There were two instances where VAT had been underclaimed.
 - In one instance no receipt was available for an online order.
 - For one transaction VAT was not accounted for on SIMS for a refund.

3.3 Two primary schools were visited by Internal Audit during 2023/24 at the request of Education management and the level of assurance awarded for each was Moderate. The Governance & Audit Committee have been made aware of these findings in previous meetings and as stated in 2.5, both schools will now be subject to a full follow up review.

4. Secondary Schools

- 4.1 Four secondary schools were visited by Internal Audit during 2023/24. The level of assurance awarded for each of the schools can be seen in Appendix 2.
- 4.2 A total of 48 recommendations were made, which represents an average of 12 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.

- 4.3 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 individual recommendations i.e. High, Medium, Low Risk or Good Practice.
- 4.4 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 2023/24 based on 4 Schools	%
Governance	3	6
Management of Delegated Resources	0	0
Income & Bankings (inc Lettings)	6	13
School Funds	3	6
School Meals	0	0
Bank Reconciliations	2	4
Procurement / Expenditure	13	27
Multi-Pay Cards	10	22
Verification of Employees / Self Employed	2	4
Health & Safety / Premises Security	0	0
Inventory	3	6
IT	2	4
Other	4	8
TOTAL	48	100

- 4.6 Procurement / Expenditure and Multi Pay Cards were identified as the main non-compliance issues in the four schools reviewed, with the percentage of those recommendations accounting for 49% 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.
- 4.7 The main areas where issues have arisen regarding these are highlighted below:
- Not raising authorised purchase orders at the point of commitment or not 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.
 - In some instances, the minimum four quotations had not been obtained for purchases over 10k.
 - On occasions, procurement rules had not been adhered to, and evidence not retained for all relevant purchases not made through corporate contracts.
 - Valid VAT invoices and or receipts were not always being requested and retained for Multi-pay card purchases.

- e) Sometimes, VAT receipts had not been requested, VAT had been reclaimed for non-vatable items and sometimes VAT had not been reclaimed for eligible purchases.

5. Special Schools

- 5.1 No special schools were audited independently during the 2023/24 financial year.

6. Developments and other Work Undertaken

- 6.1 In addition to the individual school audits and thematic reviews, the following other work was also carried out, as noted below.
- 6.2 Ad-hoc work was undertaken covering a range of areas as and when they arise, at the request of individual schools or the Education Directorate.
- 6.3 Information and advice was provided in school forums on areas such as Inventory Management and Procurement training. Also, the main issues highlighted during routine school audits and thematic reviews were published in the school bulletins.
- 6.4 The continued revision of the Accounting Instructions for Schools ensuring they are up to date and relevant. The updated suite of documents is published on 'Staffnet' for the schools to refer to when requiring support and advice in carrying out their day-to-day financial administration duties. Training continues to be offered on a regular basis.
- 6.5 Internal Audit continues to review and update all school audit programmes and questionnaires on an annual basis, ensuring their scope cover any updated procedures and reflect any changes in the school environment.
- 6.6 As stated above, the team conducted two thematic audit reviews for primary and special schools providing assurance over key risk areas. Internal Audit will again, this year, be undertaking thematic reviews on other key risk areas identified at the schools such as procurement, business managers remuneration and a review of lunchtime duty payments to staff, as agreed with the Director of Education.
- 6.7 Risk Management - The Achievement and Partnership Service co-ordinate meetings of the 'Support for Schools Risks and Issues group', which is scheduled monthly. This group holds a conversation about every one of the schools, based on intelligence gathered from across Education and the wider Council in the month leading up to the meeting. The group also looks at other live risks and issues from previous months and this allows them to prioritise resources and provide support for the schools. The information is collated on a live Profiler, with all members having access to update it as and when required. Risks that are identified and are common to all schools are recorded on the Council's risk register, along with control measures provided by council officers.

7. Quality Measures

- 7.1 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 received. For thematic reviews, the questionnaire is sent to education management for a response. A copy of the questionnaire is attached, see Appendix 4.
- 7.2 Each completed questionnaire is reviewed, and comments are considered when planning future audits, where appropriate.

- 7.3 The QCQ results feed into a Performance Indicator, which shows the percentage of schools expressing at least 'satisfaction' with the conduct of the audit undertaken by Internal Audit.
- 7.4 The Performance Target for responses that were at least 'satisfied' with the quality of audit service for 2023/24 was 98%.
- 7.5 The response rate to our QCQ surveys are as follows:

	2023-24		
	QCQ's issued	No. of Responses	Response%
Primary Schools Thematic Review (DBS)	1	1	100%
Primary Schools Thematic Review (MultiPay Card)	1	1	100%
Primary Schools	2	2	100%
Secondary Schools	4	3	75%
Overall	8	7	88%

- 7.6 Over the last number of years Internal Audit have made a concerted effort to ensure that, where possible, feedback from headteachers and Education Management is returned, by contacting those schools and officers that have not submitted their QCQ. The table above shows that this year we achieved an overall return rate of 88%.
- 7.7 It should also be noted that for those QCQs received for the primary, secondary and thematic reviews, 100% were at least satisfied with the overall usefulness of the audit, which exceeds our internal performance target of 98%. This confirms the continued good working relationship between Internal Audit, Education and the Schools.

8. Conclusion

- 8.1 This annual report provides information on the schools audited and finalised during 2023/24. It also identifies the main areas for improvement in relation to the findings for those schools. The thematic reviews completed in year also highlighted some areas for improvement and these have been communicated to all schools via the School's Bulletin and to the individual schools concerned as part of our feedback process. Detailed findings of the thematic reviews have also been provided to the Director of Education and the Director of Finance & S151 Officer.
- 8.2 In total, we were able to complete two individual primary school audits and four individual comprehensive school audits. In addition, we also completed two primary school thematic reviews to provide assurance over the key risk areas across the population.
- 8.3 A good working relationship continues to exist between schools, the Education Directorate, and the Internal Audit Team, with headteachers and Education management responding positively to audit recommendations.
- 8.4 It is again the opinion of the Chief Auditor that based on the work undertaken in year, the financial management systems within the schools subject to audit testing continue to provide a generally good level of assurance based on the reported results, subject to some instances of non-compliance as stated in the main body of the report.

Background Papers: None.

Appendices:

- Appendix 1 – Primary Schools covered by the thematic reviews of DBS and Multipay Cards 2023/24.
- Appendix 2 - Primary and Secondary Schools audited independently and finalised 2023/24.
- Appendix 3 – Areas Reviewed at Primary / Secondary / Special Schools during 2023/24
- Appendix 4 – Quality Control Questionnaire

**PRIMARY SCHOOLS COVERED BY THE THEMATIC DBS & MULTIPAY CARD REVIEWS
2023/24**

School	Date Reports Finalised	Level of Assurance
Birchgrove Primary	September 23 & April 24	Substantial
Brynmill Primary	September 23 & April 24	Substantial
Casllwchwr Primary	September 23 & April 24	Substantial
Clase Primary	September 23 & April 24	Substantial
Cwmrhydyceirw Primary	September 23 & April 24	Substantial
Gendros Primary	September 23 & April 24	Substantial
Glais Primary	September 23 & April 24	Substantial
Gorseinon Primary	September 23 & April 24	Substantial
Hafod Primary	September 23 & April 24	Substantial
Llangyfelach Primary	September 23 & April 24	Substantial
Llanrhidian Primary	September 23 & April 24	Substantial
Oystermouth Primary	September 23 & April 24	Substantial
Parkland Primary	September 23 & April 24	Substantial
Penllergaer Primary	September 23 & April 24	Substantial
Pentre'r Graig Primary	September 23 & April 24	Substantial
Plasmarl Primary	September 23 & April 24	Substantial
Pontybrenin Primary	September 23 & April 24	Substantial
Tre Uchaf Primary	September 23 & April 24	Substantial
Whitestone Primary	September 23 & April 24	Substantial
Ynystawe Primary	September 23 & April 24	Substantial
Y.G.G. Gellionnen	September 23 & April 24	Substantial
Ysgol Gymraeg y Cwm	September 23 & April 24	Substantial
Y.G.G. Tirdeunaw	September 23 & April 24	Substantial
Y.G.G. Tan-y-Lan	September 23 & April 24	Substantial
St. Illtyd's R.C. Primary	September 23 & April 24	Substantial
Ysgol Crug Glas	September 23 & April 24	Substantial

PRIMARY SCHOOLS AUDITED INDEPENDENTLY AND FINALISED 2023/24

School	Date Report Finalised	Level of Assurance
Clydach Primary School	13-06-2023	Moderate
Crwys Primary School	29-11-2023	Moderate

SECONDARY SCHOOLS AUDITED INDEPENDENTLY AND FINALISED 2023/24

School	Date Report Finalised	Level of Assurance
Birchgrove Comprehensive School	06-06-2023	High
Morrison Comprehensive School	14-08-2023	Substantial
Olchfa Comprehensive School	30-10-2023	Substantial
Bishop Gore Comprehensive School	18-12-2023	Substantial

AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING 2023/24

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 / Landlord 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 System 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
Verification of Employees / Self Employed	Staff References
	Travel & Subsistence Payments
	Overtime Payments
	IR35 Status
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 2023/24.

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 23-24.

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: 24-06-2024
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 24-06-2024

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