



**CITY AND COUNTY OF SWANSEA**  
**DINAS A SIR ABERTAWE**

Mr Lindsay Harvey  
Chief Education Officer  
City & County of Swansea  
Civic Centre  
Swansea  
SA1 3SN

5 August 2016

Dear Mr Harvey

**Audit Committee – Certification of Grant Claims 2013/14 and 2014/15**

The Audit Committee recently received a report from our external auditors which highlighted a number of issues they had identified when auditing grant claims across the Council in 2013/14 and 2014/15.

During the discussions, members of the Committee were concerned that a number of the issues raised by the external auditors related to the following grants which are delegated to schools via the Education Department

- School Effectiveness Grant
- Pupil Deprivation Grant
- Welsh in Education Grant
- Learning Pathways 14-19 Grant

The external auditor's findings in relation to the above grants are attached in Appendix 1.

Looking at the issues reported, some appear to relate to the central control of the grant e.g. completion of grant claims and others are directly related to the compliance with the terms and conditions of the grant by schools in particular the retention of supporting documentation as evidence that the grant has been used for the purpose that it was awarded.

The Audit Committee asked me to write to you to ensure the recommendations made by the external auditor are implemented to prevent issues arising with Education grants in the future. The Committee also felt that it was important that schools are made aware of their obligations regarding the grants so that appropriate evidence is retained by schools to support grant

**CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO**  
**ALAN THOMAS**

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funded expenditure. Therefore please can you bring the relevant issues raised by the external auditor to the attention of all schools.

The Chief Auditor has informed me that Education grants are no longer subject to audit by the external auditor but are now audited by the Internal Audit Section. Despite this change, it is still important that improvements are made to the controls in place over grant funded expenditure by schools.

I also understand that the Head of Finance and Delivery will shortly be publishing a Grants Manual which will include all relevant system and procedures relating to applying for, monitoring and claiming for grants. Training will also be provided where requested. Please can you also bring the Grants Manual and the training to the attention of schools when it is published.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Mr A Thomas', with a horizontal line underneath it.

Mr A Thomas  
Chair, Audit Committee.

Cc Mrs L James, Vice Chair, Audit Committee  
Mr B Roles, Head of Education Planning & Resources