



## Report of the Chief Auditor

Audit Committee – 26 September 2017

### Annual Report of School Audits 2016/17

<b>Purpose:</b>	This report provides a summary of the school audits undertaken by the Internal Audit Section during 2016/17 and identifies some common issues found during the audits.
<b>Policy Framework:</b>	None
<b>Consultation:</b>	Legal, Finance and Access to Services
<b>Recommendation(s):</b>	It is recommended that Committee review and discuss the school audits undertaken during 2016/17.
<b>Report Author:</b>	Nick Davies
<b>Finance Officer:</b>	Simon Cockings
<b>Legal Officer:</b>	Sandie Richards
<b>Access to Services Officer:</b>	Sherill Hopkins

#### 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 For a number of years, a report summarising the school audits undertaken each year has been prepared for the Chief Education Officer. The report also identifies the common themes which have been found during the audits.

#### 2. School Audits Annual Report 2016/17

- 2.1 The School Audits Annual Report 2016/17 is attached in Appendix A.

**3. Equality and Engagement Implications**

3.1 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 2016/17

**Appendices:** Appendix A - Annual Report of Schools Audits 2016/17

**CITY & COUNTY OF SWANSEA  
INTERNAL AUDIT REPORT  
EDUCATION: ANNUAL REPORT OF SCHOOL AUDITS 2016/17**

## **1.0 INTRODUCTION**

- 1.1 Each year a significant amount of audit resource is spent on School audits. The Internal Audit Section reviews all Primary, Special and Secondary Schools within the City and County of Swansea.
- 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 Schools and Secondary Schools are currently audited every 3 years.
- 1.3 The scope for School audits during the 2016/17 financial year included the following areas:
- Governance
  - Health and Safety / Fire / Premises Security Assessments
  - Management of Delegated Resources
  - Collection of Income and Banking's (including dinner monies)
  - Authorisation of Free School Meals
  - Petty Cash
  - Budget Preparation and Monitoring
  - Purchasing of Goods and Services
  - Payment of Creditors
  - School Inventory
  - Verification of PLASC to Budget Share
  - Verification of Employees
  - School Fund (audit and presentation to Governing Body)
  - Computer Security and Data Protection
- 1.4 There are slight variations between the work undertaken at Primary cheque book, Primary non cheque book and Secondary Schools. However, the scope of the audit remains more or less the same for all three sectors.
- 1.5 In addition to the Internal Audit review, Schools are also subject to audit inspection by Estyn. From September 2016, the period of inspection has changed from a six to a seven year cycle based on the inspection framework that was introduced in 2010.
- 1.6 At the routine 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 that 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 Unit request minutes of the Governing Body meetings in order to confirm that the audit report has been presented and discussed. Of the 18 Primary Schools, 4 Comprehensive Schools and 1 Special School that were audited in 2016/17, the School Support Unit had received minutes confirming that the audit report had been presented for 3 Primary Schools, 1 Comprehensive School and 1 Special School. The Unit has requested minutes from those Schools that have not forwarded them to date and this continues to be followed up on an ongoing basis.
- 1.10 As the operation of local bank accounts remains a key area for examination during audits, Primary cheque book School audits last 3 days and non-cheque book Schools last 2.5 days. The budgeted time for Secondary School audits is 10 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 2016/17.

## **2.0 SUMMARY OF FINDINGS**

- 2.1 Of the 18 Primary Schools audited in year, 13 achieved a substantial level of assurance, 4 achieved a high level of assurance and 1 achieved a moderate level of assurance. This is generally comparable to the level of assurance awarded to those Schools audited in 2015/16.
- 2.2 Of the 4 Comprehensive Schools audited in year, 1 received a high level of assurance and 3 received a substantial level of assurance. Again, this is comparable to the level of assurance awarded in 2015/16.
- 2.3 One Special School was audited in 2016/17 which achieved a substantial level of assurance. No Special Schools were due to be audited in 2015/16.
- 2.4 It is again pleasing to note that all but one of the Schools audited in year achieved a substantial or high level of assurance. This illustrates the fact that the Schools in question were being managed appropriately and were operating effectively. The Authority had been made aware of some issues surrounding the one School that received a moderate level of assurance prior to the audit being undertaken. The newly appointed Headteacher contacted the Audit Section once the routine audit had been arranged to request a pre-audit meeting to discuss coverage and to highlight some areas of concern. Following the initial audit, a follow-up visit was completed at the School during quarter 3 of 2016/17 which confirmed that substantial progress had been made, however there was still one recommendation in relation to the ordering of goods and services which had not been implemented. Therefore, a second follow up was completed at the end of quarter 4 2016/17, the results of which confirmed that all recommendations had been implemented.

- 2.5 As has historically been the case, procurement was the main source of the recommendations made across all Schools in 2016/17. As seen in tables 3.6, 4.4 & 5.4 later in the report, 33% of all recommendations made for Primary, Secondary and Special Schools were in relation to procurement. It should be noted that due to the delegated nature of School budgets, there would inevitably always be some issues in this area. However, significant efforts have been made by the Authority in an attempt to improve Schools awareness of their responsibilities in this area.
- 2.6 Periodic financial training is provided to all Primary School Headteachers by the School Funding & Information Unit which clearly communicates the procedures that should be followed by Schools in relation to ordering and procurement. However, it should be noted that attendance at such training is not compulsory.
- 2.7 It was noted in previous Annual Reports that the Authority's Contract Procedure Rules were amended from April 2014. The amendments resulted in changes to the required process for obtaining quotations and the retention of evidence, primarily for 'Band A' purchases (below £5k) and also for the 'Single Tender Application' process. It was envisaged that these amendments would simplify the procurement and record keeping process. Despite this, as reported in previous years some Schools are still failing to seek the relevant number of quotations even though the threshold has been increased to a level that remains lower than considered appropriate in discussions with Headteacher representatives.
- 2.8 Since April 2015, there has been a considerable change in the Schools Procurement Service Level Agreement (SLA) at the request of the Schools through the Joint Finance Group. As was the case last year, Schools have opted for a basic SLA which no longer funds a dedicated Schools Procurement Officer which was not delivering the anticipated dedicated support and demonstrable benefits to schools. Understandably, as a result of the ongoing budgetary pressures, a number of Schools have chosen to opt out of the Procurement SLA. For 2016/17, 15 Primary Schools had opted out of the Procurement SLA compared to 17 Schools in 2015/16. The areas covered by the current SLA are detailed in Appendix 5. From April 2016, Procurement also introduced a new facility whereby those Schools that have opted out of the SLA may take advantage of Procurement's services for an hourly rate.
- 2.9 It was noted in the previous report that Contract Procedure Rules (CPR's) were in the process of being reviewed and updated. Unfortunately, this process is still ongoing and Procurement has indicated that the updated CPR's are due to be finalised shortly. Once this process has been completed, it is proposed that School specific CPR's and associated guidance notes will be produced detailing how the amended CPR's should be interpreted specifically for Schools.
- 2.10 The sections that follow provide a more detailed examination in relation to the findings of our audits across the Schools in Swansea for 2016/17.

### **3.0 PRIMARY SCHOOLS**

- 3.1 Eighteen Primary School audits were finalised by Internal Audit during 2016/17, all of which operated their own bank account. 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 had been awarded.

<b>Level of Assurance</b>	<b>Schools 2015/16</b>	<b>Schools 2016/17</b>
High	3	4
Substantial	12	13
Moderate	1	1
Limited	0	0
<b>Total</b>	<b>16</b>	<b>18</b>

- 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 one of the Primary Schools audited in year were rated as providing either a High or Substantial level of assurance.
- 3.4 A total of 160 recommendations were made as a result of the audit process, representing an average of 9 recommendations per School. All of the audit reports have been finalised at the date of this report, with agreement reached with Headteachers to implement all of the recommendations made.
- 3.5 It should be noted that a direct correlation between the number of recommendations identified at each School and the overall level of assurance cannot always be made. This is due to differences in the rating of the individual recommendations made i.e. High/Medium/Low Risk or Good Practice. Therefore, the number of recommendations made for each School has not been reported. Instead, the overall level of assurance awarded to each School has been included.
- 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 was in relation to Procurement, as has been the case in previous years. Please also see Appendix 3, which details the main areas reported on within each category below.

<b>Primary Schools</b>				
<b>Audit Area</b>	<b>Total Rec's 2015/16 based on 16 Schools</b>	<b>2015/16 %</b>	<b>Total Rec's 2016/17 based on 18 Schools</b>	<b>2016/17 %</b>
Governance	0	0%	8	5%
Health & Safety / Premises Security	4	4%	7	4%
Management of the School	14	13%	1	1%
Procurement	32	29%	55	34%
Bank	5	4%	0	0%
Income	11	10%	20	13%
School Meals including banking	3	3%	19	12%
School Funds	7	6%	10	6%
Inventory	14	12%	20	13%
IT	15	13%	16	10%
Other	7	6%	4	2%
<b>TOTAL</b>	<b>112</b>	<b>100%</b>	<b>160</b>	<b>100%</b>

- 3.7 Procurement was again identified as the main issue in a number of Schools. Headteachers are reminded of the requirement to comply with the Scheme for the Financing of Schools, Contract Procedure Rules (CPR's), Financial Regulations and Accounting Instructions. Also, the Procurement Section and their Procurement Guide are available to assist Schools with any procurement issues.
- 3.8 The main areas where problems have arisen regarding procurement 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.
- 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.
- Not obtaining the relevant dispensation, waiver etc where CPR's were not followed. (For procurement of unique items available from a single supplier for example).
- The use of suppliers that do not have a corporate contract with the 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.

3.9 The average number of recommendations made per School has increased in year from 7 to 9. 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:

- Governance – Issues were encountered in relation to outdated authorised signatory lists, the failure in some cases to complete / update business interest forms and in one instance outdated DBS records for members of School staff. (Note that the expired DBS in question was in the process of being renewed at the time of the audit hence this was a timing issue. It has subsequently been confirmed by the School that all staff now have up to date DBS records).
- School Meal Income – Primarily in relation to meal registers not being completed accurately and the registers not being reviewed. Issues were also highlighted in regards to the frequency of banking income and the level of meal arrears. It is acknowledged that the recent introduction (Autumn Term 2017) of a new online school meals cashless system allowing parents to pay electronically for school meals should greatly reduce any issues in these areas.
- Income – Mainly in relation to monies stored on site, lettings and banking delays.

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.

## **4.0 SECONDARY SCHOOLS**

4.1 Four Secondary Schools were visited by Internal Audit during 2016/17. The level of assurance awarded for each of the Schools can be seen in Appendix 2.

4.2 The table that follows shows the total number of Secondary Schools audited in year, together with the assurance levels that have been awarded.

<b>Level of Assurance</b>	<b>Schools 2015/16</b>	<b>Schools 2016/17</b>
High	2	1
Substantial	1	3
Moderate	0	0
Limited	0	0
<b>Total</b>	<b>3</b>	<b>4</b>

4.3 A total of 42 recommendations were made, which represents an average of 10 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:-

<b>Secondary Schools</b>				
<b>Audit Area</b>	<b>Total Rec's 2015/16 (based on 3 Schools)</b>	<b>2015/16 %</b>	<b>Total Rec's 2016/17 (based on 4 Schools)</b>	<b>2016/17 %</b>
Governance	1	4%	0	0%
Health & Safety / Premises Security	2	7%	0	0%
Management of the School	4	15%	0	0%
Procurement	8	29%	14	33%
Bank	1	4%	0	0%
Income	1	4%	10	24%
School Meals inc banking	1	4%	0	0%
School Funds	1	4%	4	10%
Inventory	3	11%	8	19%
IT	3	11%	5	12%
Other	2	7%	1	2%
<b>TOTAL</b>	<b>27</b>	<b>100%</b>	<b>42</b>	<b>100%</b>

4.5 As with Primary Schools, procurement has been identified as the main area for concern. 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 increased in relation to 2015/16 figures. Please see below for further details:

- Inventory - primarily in relation to outdated records, equipment not security marked and disposals not being appropriately authorised.
- Income – for those Schools reviewed, issues were noted in relation to lettings insurance, monies being held securely, insurance limits not being adhered to and frequency of banking's.
- School Funds – Issues surrounding funds not audited; audit certificates not being completed, and authorised signatory documents not available for inspection.

## **5.0 SPECIAL SCHOOLS**

5.1 One Special School was visited by Internal Audit during 2016/17. The level of assurance awarded can be seen in Appendix 2.



- 5.2 The table that follows shows the total number of Special Schools audited in year, together with the frequency each of the different assurance levels that have been awarded.

<b>Level of Assurance</b>	<b>Schools 2015/16</b>	<b>Schools 2016/17</b>
High	0	0
Substantial	0	1
Moderate	0	0
Limited	0	0
<b>Total</b>	<b>0</b>	<b>1</b>

- 5.3 A total of 10 recommendations were made and the audit report has been finalised at the date of this report, with agreement reached with Headteacher to implement all of the recommendations made.
- 5.4 An analysis of findings to identify areas for improvement is shown below:-

<b>Special Schools</b>				
<b>Audit Area</b>	<b>Total Rec's 2015/16 (based on 3 Schools)</b>	<b>2015/16 %</b>	<b>Total Rec's 2016/17 (based on 4 Schools)</b>	<b>2016/17 %</b>
Governance	0	0%	0	0%
Health & Safety / Premises Security	0	0%	0	0%
Management of the School	0	0%	0	0%
Procurement	0	0%	1	10%
Bank	0	0%	0	0%
Income	0	0%	2	20%
School Meals inc banking	0	0%	1	10%
School Funds	0	0%	1	10%
Inventory	0	0%	2	20%
IT	0	0%	2	20%
Other	0	0%	1	10%
<b>TOTAL</b>	<b>0</b>	<b>0%</b>	<b>10</b>	<b>100%</b>

- 5.5 For this particular School in the main there were some issues surrounding income, IT and inventory records.

## **6.0 DEVELOPMENTS / OTHER WORK UNDERTAKEN DURING THE 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 Department.
- 6.3 In addition, audit follow up procedures require a follow up visit for any audits where the overall level of assurance is less than 'Substantial'.
- 6.4 One follow up visit was undertaken in year. The Primary School listed as receiving a moderate assurance rating in 2016/17 was revisited in quarter 3 (Dec 16) in order to determine whether appropriate action had been taken to implement the recommendations that were made as part of the review. It was noted that significant progress had been made, however some recommendations had still not been

addressed. Therefore the School was revisited again in quarter 1 2017/18 (Apr 17) and it was confirmed that all recommendations had been implemented.

- 6.5 We have also updated the School programme to include further areas of testing including Multipay Charge Cards, more detailed testing in relation to Unofficial Funds, and ensuring Direct Debits are setup in accordance with guidance notes issued by the Head of Financial Services & Service Centre.

## **7.0 SCHOOL SELF-ASSESSMENT QUESTIONNAIRES**

- 7.1 One of the key targets over the last year was to introduce a self-assessment questionnaire for schools. As reported previously, following the successful roll out of self-assessment questionnaires in Social Services establishment audits, it was decided that a similar approach should be adopted for Primary and Special Schools in an attempt to more effectively utilise reduced resources and to balance the annual audit plan. The questionnaire was finalised and the new audit approach was rolled out to schools from quarter two 2016/17.
- 7.2 As a result of the decision to introduce a self-assessment questionnaire, it was also felt that this would be an opportune time to review the scope of the School audit programme to ensure resources were being focused on key areas that are relevant in the modern School environment.
- 7.3 At the time of writing this report, the second phase of questionnaires have been issued to those Schools that are due to be audited in 2017/18.
- 7.4 At the time of writing this report, a number of completed questionnaires have been returned by the Schools. Overall reaction to the questionnaire has been very good, with positive feedback being received from all those Schools that have contacted the Audit Team to discuss the questionnaire. Discussions with the Primary Support Officers have also indicated that the Schools have reacted positively to the new audit approach. Furthermore we are encouraged to report that we have rolled out and completed 18 Primary School audits in the same year using this new auditing method.

## **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 QCQ results are fed into a Performance Indicator which shows the percentage of clients expressing 'at least satisfaction' with the conduct of audit assignments undertaken by Internal Audit. For this exercise, this relates to the QCQ's issued for audits finalised in 2016/17 as at the time of writing this report.
- 8.4 The Performance Target for Schools at least satisfied with the quality of audit service for 2016/17 was 98%.

8.5 The response rate to our QCQ surveys over the last two years are as follows:

	<b>2015-16</b>			<b>2016-17</b>		
	<b>QCQ's issued</b>	<b>No. of Responses</b>	<b>Response %</b>	<b>QCQ's issued</b>	<b>No. of Responses</b>	<b>Response %</b>
Primary	16	6	38%	18	3	17%
Secondary	3	1	33%	4	2	50%
Special	0	0	0%	1	0	0%
<b>Overall</b>	<b>19</b>	<b>7</b>	<b>38%</b>	<b>23</b>	<b>5</b>	<b>22%</b>

8.6 Historically, return rates on Quality Control Questionnaires (QCQ's) issued have been low – See above table. This year we are making a concerted effort to ensure that where possible, comments from our Headteachers in relation to the service provided are returned by following up those Schools that have not submitted their questionnaire returns.

8.7 It should be noted that for those QCQ's received for both Primary and Secondary Schools, 100% were at least satisfied with the overall usefulness of the audit compared to our internal performance target of 98%.

## 9. CONCLUSIONS

9.1 This annual report provides information on School audits undertaken during 2016/17, and identifies the main areas for improvement in relation to the financial management and other areas for Schools.

9.2 A good working relationship exists 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 a concern. In many instances these have been repeatedly re-reported.

9.3 As noted in previous reports, procurement is still the biggest issue arising from School audits. It is concerning that despite having raised issues in relation to procurement at Schools repeatedly for a number of years, with Schools accepting audit recommendations in relation to these issues, the primary area of concern continues to be in relation to procurement. However, these issues should also be considered in the context of the overall School budget. The significant majority of any School's delegated budget is spent on staff salaries 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 compliance issues as noted above.

## PRIMARY SCHOOLS AUDITED 2016/17

School	CB/NCB	Level of Assurance
Grange Primary School	CB	High
Pen-Y-Fro Primary School	CB	High
Clwyd Primary School	CB	High
Morrison Primary School	CB	High
YGG Pontybrenin Primary School	CB	Substantial
Cwm Glas Primary School	CB	Substantial
Gwyrsoydd Primary School	CB	Substantial
St. David's R.C. Primary School	CB	Substantial
Pontarddulais Primary School	CB	Substantial
Cadle Primary School	CB	Substantial
Crwys Primary School	CB	Substantial
Glyncollen Primary School	CB	Substantial
YGG Felindre Primary School	CB	Substantial
Hafod Primary School	CB	Substantial
Pentrechwyth Primary School	CB	Substantial
St Joseph's Catholic Primary School	CB	Substantial
Penyrheol Primary School	CB	Substantial
Seaview Primary School	CB	Moderate

**CB = Cheque Book    NCB = Non Cheque Book.**

Note that in addition to the audits finalised above, the following audit had been completed and we were awaiting a response to the draft report that had been issued for the following School at the end of the financial year:

St Thomas Primary

**SECONDARY SCHOOLS AUDITED 2016/17**

<b>School</b>	<b>Level of Assurance</b>
Morrison Comprehensive School	High
Bishop Vaughan Comprehensive School	Substantial
Olchfa Comprehensive School	Substantial
Ysgol Gyfun Gwyr	Substantial

**SPECIAL SCHOOLS AUDITED 2016/17**

<b>School</b>	<b>Level of Assurance</b>
Ysgol Pen Y Bryn	Substantial

## AREAS REVIEWED AT PRIMARY / SECONDARY SCHOOLS DURING 2016/17

AUDIT AREA	MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA
<b>Governance</b>	Role and responsibilities of Governors, Committees and staff Policies and Committees Governors involvement in setting the School Development Plan Finance, Administration and CRB
<b>Health &amp; Safety/ Fire/ Premises</b>	Health and safety inspections Fire Risk assessments and Portable Appliance Testing Self review of security issues
<b>Procurement</b>	Ordering procedures (Non orders) Payment procedures Authorisation of orders / invoices Governing Body approval of payments more than £5k Compliance with Contract Procedure Rules Insurance arrangements for Non-Authority 'approved' suppliers. Cheque stock records
<b>School Funds</b>	School fund signatories Audit and presentation of the School fund Distribution of School savings Other
<b>Management of the School</b>	Budget setting, approval and monitoring Authorised signatories Register of Business Interests Delegated powers
<b>Inventory</b>	Format and security of the School inventory Keeping the inventory up-to-date inc disposal procedures Physical checks
<b>School Meals</b>	Dinner money arrears Certification of CS3's by Headteacher CS3 meals served to PM2 meals reconciliations Weekly banking of Dinner monies (PM2 reconciliations) Entitlement to Free School Meals
<b>Bank</b>	Cheque signatories Bank reconciliations
<b>Income</b>	Banking and security of income held on site. C&D Senior Management review Letting applications Other income Raising and monitoring of invoices

<b>IT</b>	Computer-based records to be password-protected/ backed up/passwords to be changed regularly
	Users no longer employed to be deleted by the system manager
	Data Protection
<b>Other</b>	Self employment status
	Verification of employees and payment of travel expenses
	Leases
<b>PLASC</b>	Verification PLASC return to Budget share

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

## QUALITY CONTROL QUESTIONNAIRE - INTERNAL AUDIT SECTION

We are keen to monitor and, where possible, improve the quality of our work. We have adopted a number of performance indicators that we report on monthly, quarterly & annually. One of these is your view of the overall quality etc. of our work.

For this reason please complete the questions below indicating your level of satisfaction with various aspects of our audit. Any additional comments you may have should also be included.

AUDIT: \_\_\_\_\_ DATE OF ISSUE: \_\_\_\_\_

AUDIT FILE REF. NO: \_\_\_\_\_ AUDITOR(S): \_\_\_\_\_

ASPECT OF AUDIT	VERY SATISFIED	SATISFIED	DIS-SATISFIED	VERY DIS SATISFIED
<b>AUDIT PLANNING</b> Appropriateness of scope and objectives of audit				
Usefulness of initial discussions with auditor(s)				
Timing of audit				
<b>CONDUCT OF AUDIT</b> Duration of audit				
General helpfulness of auditors				
Consultation on findings				
<b>AUDIT REPORT</b> Fair presentation of findings				
Importance of findings				
Usefulness of recommendations				
Consultation on findings and recommendations				
<b>OVERALL</b> How would you rate the overall usefulness of the audit?				

**OTHER COMMENTS:**

SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_

DESIGNATION/POST TITLE: \_\_\_\_\_

***Please return to the Chief Internal Auditor, Room 102, The Guildhall or by email.***



**Basic Procurement SLA from April 2015**

The SLA no longer funds a specific Schools Procurement Officer, but covers the following:-

- Access to the Council's corporate, regional and national contracts and framework agreements held for an extensive range of goods and services that can be fully utilised by Schools throughout the City and County of Swansea. Contracts including but not limited to:-
  - (i) Electricity, Gas and Oil.
  - (ii) Window cleaning
  - (iii) Stationery
  - (iv) Washroom equipment & sanitary disposal
  - (v) MFDs
  - (vi) Catering and Cleaning materials
- Monitor corporate contracted suppliers with regard to adherence to contract specifications and prices.
- Provide a dedicated telephone helpline between 9am and 4.30pm, Monday to Friday, excluding Bank Holidays offering :-
  - (i) Procurement advice and guidance on all procurement matters, including product specifications, supplier sourcing and procedures.
  - (ii) Provide advice on the relevant documentation and for Schools to conduct background checks on potential suppliers when procuring individual School contracts (e.g. Health & Safety, Insurances, DBS)
- Updating and reviewing Contracting Procedure Rules for Schools when required by changes to Legislation, policy or procedures.