



## Report of the Chief Auditor

Audit Committee – 8 September 2020

### Annual Report of School Audits 2019/2020

|                                    |   |
|------------------------------------|---|
| <b>Purpose:</b>                    | 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. |
| <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 key findings arising from the school audits undertaken during 2019/2020.  |
| <b>Report Author:</b>              | Nick Davies   |
| <b>Finance Officer:</b>            | Simon Cockings  |
| <b>Legal Officer:</b>              | Debbie Smith  |
| <b>Access to Services Officer:</b> | 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.

| <b>Level of Assurance</b> | <b>Schools 2018/2019</b> | <b>Schools 2019/2020</b> |
|---------------------------|--------------------------|--------------------------|
| High                      | 6                        | 4                        |
| Substantial               | 18                       | 19                       |
| Moderate                  | 1                        | 2                        |
| Limited                   | 0                        | 0                        |
| <b>Total</b>              | <b>25</b>                | <b>25</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 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.

| <b>Primary Schools</b>              |  |                             |  |                             |
|-------------------------------------|--|-----------------------------|--|-----------------------------|
| <b>Audit Area</b>                   | <b>Total Rec's<br/>2018/2019<br/>based on 25<br/>Schools</b> | <b>2018/<br/>2019<br/>%</b> | <b>Total Rec's<br/>2019/2020<br/>based on 25<br/>Schools</b> | <b>2019/<br/>2020<br/>%</b> |
| 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%                          |
| <b>TOTAL</b>                        | <b>250</b>   | <b>100%</b>                 | <b>272</b>   | <b>100%</b>                 |

- 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                        |
| <b>Total</b>              | <b>4</b>                 | <b>4</b>                 |

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:-

| <b>Secondary Schools</b>            |   |                             |   |                             |
|-------------------------------------|---|-----------------------------|---|-----------------------------|
| <b>Audit Area</b>                   | <b>Total Rec's<br/>2018/2019<br/>based on 4<br/>Schools</b> | <b>2018<br/>/2019<br/>%</b> | <b>Total Rec's<br/>2019/2020<br/>based on 4<br/>Schools</b> | <b>2019<br/>/2020<br/>%</b> |
| 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%                          |
| <b>TOTAL</b>                        | <b>63</b>   | <b>100%</b>                 | <b>63</b>   | <b>100%</b>                 |

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:-

| <b>Audit Area</b>                   | <b>Total Rec's<br/>2019/2020<br/>(based on 1 School)</b> | <b>2019/2020<br/>%</b> |
|-------------------------------------|--|------------------------|
| 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%                     |
| <b>TOTAL</b>                        | <b>26</b>  | <b>100%</b>            |

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 10<sup>th</sup> 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%              |
| <b>Overall</b> | <b>29</b>           | <b>29</b>               | <b>100%</b>       | <b>30</b>           | <b>26</b>               | <b>87%</b>        |

- 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        |
| Morrison 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**

| <b>School</b>                         | <b>Date Report Finalised</b> | <b>Level of Assurance</b> |
|---------------------------------------|------------------------------|---------------------------|
| 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**

| <b>School</b>         | <b>Date Report Finalised</b> | <b>Level of Assurance</b> |
|-----------------------|------------------------------|---------------------------|
| Ysgol Penybryn School | 11/11/2019                   | Moderate Assurance        |

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

| <b>AUDIT AREA</b>                        | <b>MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA</b>  |
|--|---|
| <b>Governance</b>                        | Roles and Responsibilities of Governors, Committees and Staff<br>Policies and Committees<br>Governors Involvement in Setting the School Development Plan<br>Finance, Administration and DBS |
| <b>Management of Delegated Resources</b> | Budget Setting and Approval<br>Authorised Signatories<br>Delegated Powers   |
| <b>Budget Monitoring</b>                 | Budget Monitoring Reports sent to the Governing Body<br>Any Capital Expenditure<br>Any Loans / Overdrafts / Leases  |
| <b>Lettings</b>                          | Governing Body Approval<br>Lettings Applications & Insurances   |
| <b>After School / Breakfast Clubs</b>    | Charges<br>Governing Body Approval<br>Income & Expenditure  |
| <b>Banking Procedures</b>                | Safety of Monies<br>Holding Limits  |
| <b>Recording of Income</b>               | Types of Income<br>Record Accuracy & Retention<br>Segregation of Duties   |
| <b>School Unofficial Funds</b>           | School Fund Signatories<br>Audit and Presentation of the School Fund<br>Fund Transactions & Reconciliations<br>Fund Constitutions & Management Committees                                   |
| <b>School Meals</b>                      | Dinner Money Arrears<br>Certification of CS3's by Headteachers<br>CS3 Meals Served to sQuid Records<br>Weekly Banking of Dinner Monies (if applicable)<br>Entitlement to Free School Meals  |
| <b>Bank Reconciliation</b>               | Undertaken / Frequency<br>Independently Reviewed  |
| <b>Expenditure &amp; Procurement</b>     | Official Orders Raised and Authorised<br>Payment Procedures<br>Governing Body Approval of Payments more than £5k<br>Compliance with Contract Procedure Rules<br>Cheque Stock Records        |

|  |  |
|--|--|
|  | Insurance Arrangements for Non-Authority 'Approved' Suppliers. |
| <b>Multi-pay Cards</b>                         | Card Security  |
|  | Segregation of Duties  |
|  | Reconciliations  |
|  |  |
| <b>Employees</b>                               | Staff References   |
|  | Travel & Subsistence Payments                                  |
|  | Overtime Payments  |
|  |  |
| <b>Health &amp; Safety/ Fire/ Premises</b>     | Health and Safety Inspections                                  |
|  | Fire Risk Assessments and Portable Appliance Testing           |
|  | Self-review of Security Issues                                 |
|  |  |
| <b>Inventory</b>                               | Format and Security of the School Inventory                    |
|  | Keeping the Inventory up-to-date including Disposal Procedures |
|  | Physical Checks & Annual Reconciliation / Authorisation        |
|  |  |
| <b>School Mini Bus / Vehicles</b>              | Vehicle Logs Maintained  |
|  | Driver Licence Checks  |
|  | Security of Vehicles   |
|  | Insurance, MOT, Serviced                                       |
|  |  |
| <b>Computer Security &amp; Data Protection</b> | 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 |
|---|----------------|-----------|---------------|--------------------|
| <b>AUDIT PLANNING</b><br>Appropriateness of scope and objectives of audit |                |           |               |                    |
| Usefulness of initial discussions with auditor(s)                         |                |           |               |                    |
| Timing of audit   |                |           |               |                    |
| <b>CONDUCT OF AUDIT</b><br>Duration of audit                              |                |           |               |                    |
| General helpfulness of auditors   |                |           |               |                    |
| Consultation on findings  |                |           |               |                    |
| <b>AUDIT REPORT</b><br>Fair presentation of findings                      |                |           |               |                    |
| Importance of findings  |                |           |               |                    |
| Usefulness of recommendations   |                |           |               |                    |
| Consultation on findings and recommendations                              |                |           |               |                    |
| The value and practicality of the recommendations                         |                |           |               |                    |
| <b>OVERALL</b><br>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.***