



Report of the Chief Auditor

Governance and Audit Committee – 19 July 2023

Annual Report of School Audits 2022/23

Purpose:	This report provides a summary of the school audits and thematic reviews undertaken by the Internal Audit Section during 2022/23 and identifies some 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:	Debbie Smith
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 identifies the common themes of non-compliance which have been highlighted during the audit reviews.

2. Annual Report of School Audits 2022/23

2.1 The Annual Report of School Audits 2022/23 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 2022/23.

Appendices: Appendix A – Annual Report of School Audits 2022/23.

Appendix B – Integrated Impact Assessment.

Report of the Chief Auditor

Annual Report of School Audits 2022/23

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 an SLA 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 individual school audits during the 2022/23 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 2022-23, Internal Audit continued with the 'thematic' review approach for schools providing assurance across the following topics. Testing covered the key risk areas of procurement, headteachers remuneration and compliance with HMRC requirements regarding the employment status of individuals in primary schools. Secondary and special schools were also included in both headteacher and Business Manager remuneration reviews.

- 1.6 We are happy to report to Committee that we successfully completed all planned thematic reviews across the primary schools that were scheduled to be included in our rolling programme. We also completed the two planned thematic reviews for the secondary and special schools. Furthermore, the team also finalised individual reviews of 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 and Action Plan is forwarded to the Chair of the School's Governing Body and the Head of Planning and Resources 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 department for them to be aware of the issues encountered, these findings have also been communicated to schools via the various forums available 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 in place, the School Support Team request minutes of the Governing Body meetings in order to confirm that any audit reports received have been presented and discussed. For the four comprehensive schools that were audited remotely in 2022/23, the School Support Team had received minutes confirming that the audit report had been presented for three of the schools. The Team has requested minutes from the one remaining school that has not forwarded them to date.
- 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 2022/23.

2. Summary of Findings

- 2.1 Twenty-Five primary schools were included in the thematic reviews, covering the key risk areas of procurement, headteachers remuneration and compliance with HMRC requirements for the employment status of individuals.
- 2.2 All secondary and special schools were included in both headteacher and business manager remuneration reviews.

- 2.3 Of the four secondary schools scheduled to be audited individually, all were completed with site visits undertaken where necessary.
- 2.4 It is pleasing to note that all thematic reviews undertaken where a report was issued achieved at least a Substantial assurance rating.
- 2.5 Of the four secondary schools audited in year, two were awarded a High level of assurance and two were awarded a Substantial level of assurance. This continues to demonstrate that the schools in question are being managed appropriately and were operating effectively.
- 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. It should also be noted that a new 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 completion of 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, 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 2022/23.

3. Primary Schools

3.1 Thematic Review – Procurement

- a) A thematic review was completed to ensure that the correct procurement practices were being followed and this involved detailed testing on both individual and cumulative expenditure over £10k. A list of the schools included in the audit is shown in Appendix 1.
- b) An expenditure report was obtained for the financial year for each of the schools and our testing revealed that there were three individual payments made to suppliers of over £10,000, and six cumulative payments of over £10,000. The following was found:-
- On one occasion, four quotations were obtained, however two were dated after the date of the invoice paid by the school.
 - There was one occasion highlighted where only two quotations were requested due to the specialist nature of the supplier.
 - On two occasions, no quotations had been requested at all.
 - In the other five instances the correct procurement practices had been followed.

3.2 Thematic Review – Employment Status of Individuals (IR35)

- a) This review was undertaken to ensure compliance with HM Revenue & Customs (HMRC) requirements in relation to the employment status of individuals engaged by the school. Only those primary schools which were scheduled to be audited in the 2022/23 financial year were included in the review as shown in Appendix 1.
- b) A Summary Supplier Account Status report was obtained for each of the schools, in order to identify suppliers who may require an IR35 check. From this report, a sample of invoices across a number of schools was selected. Each school was contacted, and copies of invoices requested to determine what services had been provided by the suppliers. Copies of IR35's were then requested for the relevant suppliers. The main areas of non-compliance identified were as follows:-
- Fifteen IR35's were over 12 months old when the last invoice was paid.
 - Five IR35's had been completed during the audit and two had been completed after the information had been requested as part of the audit.
 - Four IR35's had not been completed or were not available during the audit.
 - Twelve IR35's had insufficient detail of the supplier or service recorded on them. This included handwritten notes on the IR35 after they had been printed.
 - Five IR35s recorded a result of 'unable to make a determination'.
 - Only a small number of the primary and special schools had undertaken the IR35 training in the last 12 months.

3.3 Thematic Review – Headteachers Remuneration Review (Primary and Secondary)

- a) A review was undertaken of headteachers remuneration. All 14 secondary school headteachers were included and the 25 primary school headteachers (those schools that would have been due for an audit in the 2022-23 financial year) formed part of this review. A list of the schools included in the audit is shown in Appendix 1 & Appendix 2.
- b) Testing was undertaken to ascertain if any headteachers were being paid outside of the leadership points within the group allocated for the school. Checks were also undertaken to ensure that salary payments made did not exceed the additional 25% of the maximum of the allocated Group as prescribed by the School Teachers' Pay and Conditions (Wales) Document 2021. Our review revealed the following:
- There were a number of primary and secondary school headteachers paid at a point outside of their leadership group for the school. However, it was noted that the total salary payments made within the 2021-22 academic year were still within the additional 25% of the maximum allowed for the group.
 - Eight of the 25 primary school headteachers and seven of the secondary school headteachers were in receipt of discretionary payments. Testing confirmed that all payments had been agreed by the schools governing body and the total payments made within the 2021-22 academic year were still within the additional 25% allowed.

- One secondary and one primary school had their own unique Individual School Range (ISR). These were outside of their allocated groups, however the headteachers total salary was within the additional 25% allowable in both cases.
- Our review also highlighted that there were six secondary school headteachers who were in receipt of payments for senior supervisor roles in addition to their headteacher salary. Our testing confirmed approval for these roles had been received from each of the schools governing body.

4. Secondary Schools

4.1 Thematic Review – Business Managers Remuneration.

a) An audit was completed reviewing the remuneration awarded to school Business Managers in the Secondary and Special schools to ensure the required approvals were in place. The following was found:

- Four schools had Business Managers who held a second post.

Overtime Paid

- Overtime payments had been paid to Business Managers in three schools at enhanced rates and two schools paid additional hours to Business Managers at plain time.

Additional Payments

- Business Managers in three schools received payments for additional work undertaken due to Covid and one Business Manager received a payment of £5,000 for leading the school's Covid response.

b) It was found that all of the additional posts, overtime and additional payments made had the required approvals in place from the Governing Body.

4.2 Four secondary schools were visited by Internal Audit during 2022/23. The level of assurance awarded for each of the schools can be seen in Appendix 2.

4.3 A total of 35 recommendations were made, which represents an average of 9 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 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.

4.5 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 School Funds, 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 2022/23 based on 4 Schools	2022/23 %
Governance	1	3
Management of Delegated Resources	1	3
Income & Bankings (inc Lettings)	0	0
School Funds	5	14
School Meals	0	0
Bank Reconciliations	2	6
Procurement / Expenditure	10	28
Multi-Pay Cards	6	16
Verification of Employees / Self Employed	2	6
Health & Safety / Premises Security	0	0
Inventory	3	9
IT	2	6
Other	3	9
TOTAL	35	100

4.6 Procurement / Expenditure and Multi Pay Cards were identified as the main issues in the four schools reviewed, with the percentage of those recommendations accounting for 44% 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:-

- a) 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.
- b) Single Supplier Tender Waiver forms were not completed where bespoke suppliers had been used for purchases over the value of £10k.
- c) In some cases, valid VAT invoices and or receipts were not always being requested and retained for Multi-pay card purchases.
- d) Multi-pay card pre-defined authorisation spend limits approved by the Governing Body had not been minuted.

4.8 School Fund non-compliance accounted for 14% of the recommendations made. The main areas reported on were:-

- a) The recommended constitution template for a School Fund contained in Accounting Instruction No. 11 had not been adopted.
- b) Monthly bank reconciliations of the School Fund had not been undertaken, independently reviewed and signed / dated confirming the review had taken place.

5. Special Schools

5.1 No special schools were audited independently during the 2022/23 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 undertaken, 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 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 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 four thematic audit reviews for primary, comprehensive and special schools providing assurance over key risk areas. Internal Audit will again, this year, be undertaking thematic reviews for primary schools on other key risk areas identified at the schools as agreed with the Director of Education.
- 6.7 Risk Management
- a) During our annual risk management audit, enquiries were made with the Director of Education on how risks were managed by schools and whether each school maintained their own Risk Register. We were advised at that time that there was no requirement for schools to maintain a Risk Register and that schools have different ways of managing risks as part of their own school governance arrangements.
 - b) We recommended that consideration should be given to devising a standard process to be introduced in individual schools whereby risks are identified, recorded, and monitored on a periodic basis to ensure appropriate risk management controls are in place.
 - c) The report was finalised, and Education management agreed to consider looking into the legislative requirements in this area, their workload impact and any governing body requirements before implementation. Education management were contacted for a progress update and the following was provided:
 - d) Senior Education Officers are working at pace to address risk management in schools and identify additional actions that could be implemented at a school level. They already undertake many risk assessments at a local level as part of their 'business as usual', for example to cover school trips and health and safety issues. Officers have met with the Corporate Performance & Risk Manager to establish whether the corporate risk management process could be applied effectively across all schools but concluded that this would not fit operationally and would be cumbersome for schools in addition to their current workload. However, following further conversations with Internal Audit, it was determined that a number of actions that schools and the Education department already undertake actually fall under the umbrella of risk, but these have not been previously captured in a specific risk report. Officers are now working to capture all of those actions

visibly on the appropriate risk registers to demonstrate the work already being undertaken, and to highlight any further areas for development.

7. School Self-Assessment Questionnaires

- 7.1 Historically, all primary and special schools have been subject to the self-assessment questionnaire audit process, however over the last couple of years we have seen a mix of this procedure for the schools audited remotely and the schools included in our thematic reviews.
- 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 The overall reaction to the questionnaire when used continues to be very good, with encouraging feedback received from schools that have contacted the Internal Audit Team. Consultation with the Primary Support Officers also confirms that the schools continue to react positively to this audit approach.

8. Quality Measures

- 8.1 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.
- 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 the audit undertaken by Internal Audit.
- 8.4 The Performance Target for responses that were at least 'satisfied' with the quality of audit service for 2022/23 was 98%.
- 8.5 The response rate to our QCQ surveys are as follows:

	2022-23		
	QCQ's issued	No. of Responses	Response%
Primary (Procurement)	1	1	100%
Primary (IR35)	1	1	100%
Comprehensive & Special (BM Remuneration)	1	1	100%
Secondary Schools	4	4	100%
Overall	7	7	100%

- 8.6 Over the last number of years Internal Audit have made a concerted effort to ensure that where possible, feedback from headteachers is returned, by contacting those schools that have not submitted their QCQ. The table above shows that this year we achieved a 100% return rate, with all QCQ's issued being returned. We also received all responses from the relevant education managers in relation to the thematic reviews undertaken.

8.7 It should also be noted that for those QCQ's received for the primary, special, 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.

9. Conclusion

9.1 This annual report provides information on the schools audited remotely, and thematic reviews undertaken and finalised during 2022/23. It also identifies the main areas for improvement in relation to the findings for secondary school Private Funds, Procurement / Expenditure and Multi-Pay Cards. 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 the feedback process. Detailed findings of the thematic reviews have also been provided to the Director of Education and the Director of Finance & S151 Officer.

9.2 This year has continued to be relatively challenging when trying to arrange and carry out school audits as we transition out of the pandemic, and some restrictions remained in place with regards to site visits.

9.3 However, we were able to complete four individual comprehensive school audits and four thematic reviews to provide assurance over the key risk areas across the population.

9.4 A good working relationship continues to exist between schools, the Education Department and the Internal Audit Team, with headteachers and Education management responding positively to audit recommendations.

9.5 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.

Appendices:

Appendix 1 –

Primary Schools covered by the thematic reviews of procurement, IR35 and headteachers remuneration 2022/23.

Appendix 2 -

Secondary Schools covered by the headteacher and business managers remuneration reviews 2022/23.

Special Schools covered by the business managers remuneration review 2022/23.

Secondary Schools audited independently and finalised 2022/23.

Appendix 3 –

Areas Reviewed at Primary / Secondary / Special Schools during 2022/23

Appendix 4 –

Quality Control Questionnaire

**PRIMARY SCHOOLS COVERED BY THE THEMATIC PROCUREMENT, IR35 &
HEADTEACHERS REMUNERATION REVIEWS 2022/23**

School	Date Reports Finalised	Level of Assurance
Bishopston Primary	December 2022 & March 2023	Substantial
Cadle Primary	December 2022 & March 2023	Substantial
Christchurch CIW Primary	December 2022 & March 2023	Substantial
Clwyd Community Primary	December 2022 & March 2023	Substantial
Crwys Primary	December 2022 & March 2023	Substantial
Cwmglas Primary	December 2022 & March 2023	Substantial
Glyncollen Primary	December 2022 & March 2023	Substantial
Grange Primary	December 2022 & March 2023	Substantial
Gwyrosydd Primary	December 2022 & March 2023	Substantial
Morrison Primary	December 2022 & March 2023	Substantial
Pengelli Primary	December 2022 & March 2023	Substantial
Penyfro Primary	December 2022 & March 2023	Substantial
Pennard Primary	December 2022 & March 2023	Substantial
Pentrechwyth Primary	December 2022 & March 2023	Substantial
Penyrheol Primary	December 2022 & March 2023	Substantial
Pontarddulais Primary	December 2022 & March 2023	Substantial
Seaview Community Primary	December 2022 & March 2023	Substantial
St David's RC Primary	December 2022 & March 2023	Substantial
St Joseph's RC Primary	December 2022 & March 2023	Substantial
St Joseph's Cathedral Primary	December 2022 & March 2023	Substantial
St Thomas' Community Primary	December 2022 & March 2023	Substantial
Terrace Road Primary	December 2022 & March 2023	Substantial
Waun Wen Primary	December 2022 & March 2023	Substantial
Waunarwydd Primary	December 2022 & March 2023	Substantial
Y.G.G. Pontybrenin	December 2022 & March 2023	Substantial

**SECONDARY SCHOOLS COVERED BY THE HEADTEACHER & BUSINESS MANAGER
REMUNERATION REVIEWS 2022/23**

School	Date Report Finalised	Level of Assurance
Birchgrove Comprehensive	August 2022 & March 2023	Substantial
Bishop Gore Comprehensive	August 2022 & March 2023	Substantial
Bishop Vaughan Comprehensive	August 2022 & March 2023	Substantial
Bishopston Comprehensive	August 2022 & March 2023	Substantial
Cefn Hengoed Comprehensive	August 2022 & March 2023	Substantial
Dylan Thomas Comprehensive	August 2022 & March 2023	Substantial
Gowerton Comprehensive	August 2022 & March 2023	Substantial
Morrison Comprehensive	August 2022 & March 2023	Substantial
Olechfa Comprehensive	August 2022 & March 2023	Substantial
Pentrehafod Comprehensive	August 2022 & March 2023	Substantial
Penyrheol Comprehensive	August 2022 & March 2023	Substantial
Pontarddulais Comprehensive	August 2022 & March 2023	Substantial
Ysgol Gyfun Bryn Tawe	August 2022 & March 2023	Substantial
Ysgol Gyfun Gwyr	August 2022 & March 2023	Substantial

**SPECIAL SCHOOLS COVERED BY THE BUSINESS MANAGER REMUNERATION
REVIEW 2022/23**

School	Date Report Finalised	Level of Assurance
Ysgol Crug Glas	August 2022 & March 2023	Substantial
Penybryn Special	August 2022 & March 2023	Substantial

SECONDARY SCHOOLS AUDITED INDEPENDENTLY AND FINALISED 2022/23

School	Date Report Finalised	Level of Assurance
Cefn Hengoed Community School	07-09-2022	Substantial
Penyrheol Comprehensive School	09-09-2022	High
Dylan Thomas Community School	18-10-2022	High
Gowerton Comprehensive School	20-12-2022	Substantial

AREAS REVIEWED AT PRIMARY / SECONDARY / SPECIAL SCHOOLS DURING 2022/23

AUDIT AREA	MAIN CATEGORIES REVIEWED IN EACH AUDIT AREA
Governance	Roles and Responsibilities of Governors, Committees and Staff Policies and Committees Governors Involvement in Setting the School Development Plan Finance, Administration and DBS
Management of Delegated Resources	Budget Setting and Approval Authorised Signatories Delegated Powers
Budget Monitoring	Budget Monitoring Reports sent to the Governing Body Any Capital Expenditure Any Loans / Overdrafts / Leases
Lettings	Governing Body Approval Lettings Applications & Insurances
After School / Breakfast Clubs	Charges Governing Body Approval Income & Expenditure
Banking Procedures	Safety of Monies Holding Limits
Recording of Income	Types of Income Record Accuracy & Retention Segregation of Duties
School Unofficial Funds	School Fund Signatories Audit and Presentation of the School Fund Fund Transactions & Reconciliations Fund Constitutions & Management Committees
School Meals	Dinner Money Arrears Certification of CS3's by Headteachers CS3 Meals Served to sQuid Records Weekly Banking of Dinner Monies (if applicable) Entitlement to Free School Meals
Bank Reconciliation	Undertaken / Frequency Independently Reviewed
Expenditure & Procurement	Official Orders Raised and Authorised Payment Procedures Governing Body Approval of Payments more than £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	Staff References
Employees / Self	Travel & Subsistence Payments
Employed	Overtime Payments
	IR35 Status
Health & Safety/ Fire/	Health and Safety Inspections
Premises	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 /	Vehicle Logs Maintained
Vehicles	Driver Licence Checks
	Security of Vehicles
	Insurance, MOT, Serviced
Computer Security &	Password Protection
Data 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 2022/23.

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 22-23.

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: 04/07/23
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance & S151 Officer
Date: 04/07/23

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