



## Report of the Director of Education

Governance and Audit Committee – 13 September 2023

### Moderate Report - Catering and Cleaning Team 2023/24

<b>Purpose:</b>	To provide an update on the moderate audit report for the Catering and Cleaning Team
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<b>For Information</b>	

#### 1. Introduction

- 1.1 An internal audit of the Catering and Cleaning Team was undertaken in the summer of 2023, and an assurance level of moderate was given. The previous audit of the catering team conducted in 2017/18 and the cleaning team conducted in 2018/19 also resulted in moderate assurance levels.
- 1.2 An action plan was developed to address the issues identified and appropriate implementation steps put in place.
- 1.3 This report highlights the seven Medium Risk items only, there being no High Risk actions to address. All items can be found within the management action plan (Appendix A), which details all recommendations, Medium Risk (MR), Low Risk (LR) and recommended Good Practice (GP) as well as the associated actions taken to remove them.
- 1.4 All recommendations have now been fully implemented, apart from one medium risk for the completion of waivers for three service providers, and work is underway with Procurement to complete this as soon as possible.

1.5 This action plan addresses the following Medium Risk (MR) items:

### **Expenditure**

Ref 2.1.3 b) and c) - Waivers were not in place for four service providers where cumulative spend had exceeded £10,000 over the period April 2022 to February 2023. The team are working with Procurement to produce retrospective Waivers for three of the four providers. Trading ceased with one provider immediately following the audit. One of the current services being provided will be covered by the new All Wales Food Contract (expected implementation is February 2024). A tender pack is being drafted for the other two services to cover future spend.

### **Cash and Credit Income**

Ref 2.4.2 a) – audit were unable to obtain supporting documentation to evidence a variation charge invoiced to a school. A file has now been set up in a shared drive to ensure all staff have access to relevant documentation, for example approvals and amounts invoiced.

### **Petty Cash**

Ref 2.9.5 c) – one voucher did not have a receipt to support the amount claimed. Staff have been reminded that all relevant receipts and evidence must be securely retained to support the amount claimed.

### **Travel Expenses**

Ref 2.10.1 a) – In five claims, the description of journeys made was not satisfactory, and audit were unable to confirm that the mileage claimed was accurate.

Ref 2.10.1 c) – one claim was submitted over three months after the date the travel journey took place.

Training sessions have been provided to all staff that use their vehicles for work, including a reminder that mileage claims must be completed in full, clearly record the start and end point of every journey, and must also be checked to ensure mileage claimed is accurate. Any claims over three months after the date of travel require Head of Service approval, and staff were also reminded of this requirement, although there were exceptional circumstances for this particular claim. A diary marker has been made to remind staff periodically (at least annually) of the correct travel expense claim process.

### **Personnel Records**

Ref 2.11.2 b) – two weekly time sheets had not been signed by the employee but had been processed for payment.

Ref 2.11.2 c) – on one timesheet an incorrect number of additional hours had been transferred, resulting in an overpayment of £100.

Checks are now in place to ensure that timesheets are signed off by the employee before being processed and that the correct number of hours are transferred to the universal timesheet.

### **Vehicles**

Ref 2.12.2 - Two vehicles are taken home and stored by staff overnight; however, approval was not formalised in line with the Home to Work Vehicle Policy. The relevant documentation has now been completed.

- 1.6 A new team structure has been created for the Catering and Cleaning Team and this has been embedding since the start of the year. As most staff work school term time only, bespoke training has been arranged in September 2023 for key staff in the team, to cover procurement, Accounting Instructions and any other details picked up in the audit. This training can be repeated annually to cover any new staff. Reminders have already been diarised to share key information/reminders with staff each September.

## **2. Integrated Assessment Implications**

- 2.1 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.

- 2.1.1 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must conduct sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by acting, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals.

- 2.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also considers 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.

2.2 An IIA Screening has been completed (Appendix B). This is a 'for information' report updating on progress from the audit action plan. There are no specific equality issues relating to this report and no direct impact on people or communities, so there is no need to complete a full IIA report.

### **3. Financial Implications**

3.1 There are no financial implications with this report.

### **4. Legal Implications**

4.1 There are no legal implications with this report.

**Background Papers:** None.

#### **Appendices:**

Appendix A Management Action Plan – updated to 1 September 2023

Appendix B IIA Screening Form