



**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**MUNICIPAL YEAR 2019/20**

<b>AUDIT COMMITTEE</b>  17 <sup>th</sup> December 2019	<b>AGENDA ITEM NO. 4</b>
<b>REPORT OF THE DIRECTOR OF FINANCIAL &amp; DIGITAL SERVICES</b>	<b>FINALISED AUDIT ASSIGNMENTS</b>

Author: Mark Thomas (Head of Regional Internal Audit Service)

**1. PURPOSE OF THE REPORT**

- 1.1 This report provides Members with a summary of audit assignments completed between 19<sup>th</sup> October 2019 and 30<sup>th</sup> November 2019.

**2. RECOMMENDATIONS**

It is recommended that Members:

- 2.1 Seek clarity and explanation where there are areas of concern.  
2.2 Identify further action to be taken where deemed necessary.

**3. REASON FOR RECOMMENDATIONS**

- 3.1 To help ensure that Audit Committee discharges its responsibilities in respect of reviewing the overall control environment in place across the Council.

**4. BACKGROUND**

- 4.1 The Audit Committee Terms of Reference (Point C) requires it to 'Review, scrutinise and issue reports and recommendations on the appropriateness of the Authority's risk management, internal control and corporate governance arrangements, and providing the opportunity for direct discussion with the auditor(s) on these'.
- 4.2 In line with this requirement **Appendix 1** provides a summary of the audit assignments completed between 19<sup>th</sup> October 2019 and 30<sup>th</sup> November 2019. Members will note that the summary provides for each assignment: the Introduction, Scope & Objectives, Auditor's stated opinion and a summary of

all recommendations made for each audit review completed to final report stage within the stated period.

4.3 To help ensure Audit Committee effectively discharges the responsibility as set out in its Terms of Reference (and replicated at point 4.1 above), Members may wish to consider the principles noted below in addition to their own lines of enquiry:

- Are the conclusions made by Internal Audit reasonable / backed up by the findings reported?
- Are the recommendations made by Internal Audit likely to support the necessary improvement in internal control?

4.4 Members will note that 12 audit assignments have been finalised in the period and are set out in Table 1 below.

Table 1 – finalised audit assignments

<p><b>CHIEF EXECUTIVE</b></p> <ul style="list-style-type: none"><li>• PRE EMPLOYMENT CHECKS – SCHOOLS 2018/19</li></ul> <p><b>COMMUNITY &amp; CHILDREN'S SERVICES</b></p> <ul style="list-style-type: none"><li>• LEISURE SERVICES – CASH &amp; BANKING 2019/20</li></ul> <p><b>EDUCATION &amp; INCLUSION SERVICES</b></p> <ul style="list-style-type: none"><li>• LLANHARAN PRIMARY 2019/20</li><li>• WILLIAMSTOWN PRIMARY 2019/20</li><li>• PENYGAWSI PRIMARY 2019/20</li><li>• MAERDY COMMUNITY PRIMARY 2019/20</li><li>• PONTYCLUN PRIMARY 2019/20</li><li>• YGG ABERCYNON 2019/20</li><li>• PONTYGWAITH PRIMARY 2019/20</li><li>• YSGOL LLANHARI FOLLOW UP 2019/20</li></ul> <p><b>PROSPERITY, DEVELOPMENT &amp; FRONTLINE SERVICES</b></p> <ul style="list-style-type: none"><li>• ENFORCEMENT 2019/20</li><li>• WASTE SERVICES 2019/20</li></ul>
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## 5. EQUALITY AND DIVERSITY IMPLICATIONS

5.1 There are no equality and diversity implications as a result of the recommendations set out in the report.

## **6. CONSULTATION**

- 6.1 There are no consultation implications as a result of the recommendations set out in the report.

## **7. FINANCIAL IMPLICATION(S)**

- 7.1 There are no financial implications as a result of the recommendations set out in the report.

## **8. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED**

- 8.1 The provision of regular information in respect of the Council's Internal Audit Service supports the Council in demonstrating compliance with the Accounts and Audit (Wales) (Amendment) Regulations 2018.
- 8.2 Regulation 7 (Internal Audit) of Part 3 of the 2018 Regulations directs that: "*A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.*"

## **9. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT**

### THE COUNCIL'S CORPORATE PLAN PRIORITIES

- 9.1 The work of Internal Audit aims to support the delivery of the priorities contained within the Council's Corporate Plan – *The Way Ahead*, in particular 'Living Within Our Means' through ensuring that appropriate internal controls are in place to effectively manage resources.

### WELL-BEING OF FUTURE GENERATIONS ACT

- 9.2 The Sustainable Development Principles, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

## **10. CONCLUSION**

- 10.1 The regular provision of all summarised audit assignments to Audit Committee throughout the year is aimed at assisting Members in evaluating the effectiveness of Internal Audit work across all Council systems and services.
- 10.2 In doing so, it informs Members knowledge of the overall control environment of the Council.

**Other Information:-**

***Relevant Scrutiny Committee***

**Not applicable.**

***Contact Officers*** – Mark Thomas

**LOCAL GOVERNMENT ACT 1972**

**AS AMENDED BY**

**THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**17<sup>th</sup> December 2019**

**FINALISED AUDIT ASSIGNMENTS**

**REPORT OF THE DIRECTOR OF FINANCIAL & DIGITAL SERVICES**

Author: Mark Thomas (Head of Regional Internal Audit Service)

**Item: 4**

**Background Papers**

None.

Officer to contact: Mark Thomas

## Appendix 1 - Summary of audit assignments completed between 18<sup>th</sup> October 2019 and 30<sup>th</sup> November 2019

### CHIEF EXECUTIVE

**AUDIT NAME: PRE EMPLOYMENT CHECKS - SCHOOLS**

**DATE FINAL REPORT WAS ISSUED: 29/11/2019**

#### INTRODUCTION

Key pre-employment checks are required for all new starters in schools. These include verification of identity, verification of qualifications (including registration with the Education Workforce Council), two references and a Disclosure and Barring Service (DBS) check. The latter helps employers make safer recruitment decisions and prevent unsuitable people from working with vulnerable groups, including children.

While ESTYN advise that the Council is permitted to place reliance on an existing DBS check from another organisation, the Education & Inclusion Services Directorate has opted to increase the control environment further by requiring a cleared DBS check (processed by the Council's Human Resources Directorate) be in place prior to a staff member commencing in post.

Both the Director of Education & Inclusion Services and Director of Human Resources acknowledge that there will be circumstances under which a member of staff is required to commence their duties urgently. On such occasions, the Headteacher can seek written approval from the Director of Human Resources to place reliance on an existing DBS check as an interim measure, and in extreme cases verbal approval can be granted however; this would be followed up with written confirmation and a subsequent DBS check completed by Human Resources Officers.

A joint circular was issued by the Director of Education & Inclusion Services and Director of Human Resources to all schools in September 2011, October 2012 and April 2013 outlining the key pre-employment checks and procedures that all schools are required to comply with.

#### SCOPE & OBJECTIVES

In accordance with the Internal Audit Plan for the financial year 2018/2019 as agreed by Audit Committee, a review of the key controls within the system was undertaken. Audit testing was carried out on a sample of new starters in schools, to establish whether all appropriate checks have been completed and to establish whether the process is operating effectively.

The primary purpose of the audit review was to provide management with an opinion on the adequacy and effectiveness of the internal control system. The objective of the review was to ensure that;

- All appropriate pre-employment checks have been carried out for new starters in schools.

#### AUDIT OPINION

***The overall control environment in relation to the administration of pre-employment checks in school is considered to be effective with opportunity***

***for improvement.***

A list of 878 new starters in post (in schools) effective from 1st April 2017 was obtained. From this list a sample of 55 new starters in post was selected (comprising of 56 posts). The sample was selective and included all starters where a DBS check date or reference had not been updated on Vision as well as those where it was unclear if the employee had started prior to a DBS check being undertaken.

Internal Audit can confirm that the necessary pre-employment checks were undertaken in respect of 51 of the 55 new starters examined. For the remaining 4, whilst all retrospective checks came back satisfactorily it was noted that these individuals had started at the school prior to all necessary pre-employment checks being completed. In accordance with the procedures introduced by the Director of Human Resources evidence was available in all 4 instances to support that Human Resources Officers had addressed the issue with the schools and the Director of Human Resources informed. It was however noted that the Education Appointment checklist completed by Human Resources Officers to record the receipt of information/checks carried out, had not been fully updated to reflect these 4 instances of non-compliance and the remedial action taken.

Vision had not been updated with the date the check had been undertaken and/or the DBS reference number, at the start of the audit review for 22 of the new starters in post. 10 occasions were also identified where DBS certificates were held on file for longer than is deemed necessary and over the 6 month code of practice guidelines. Arrangements should be made for these to be disposed of securely and a process introduced to identify any instances which could potentially breach the time-limit in future.

2 of the 55 individuals had incorrect employment start dates on Vision, regarding second jobs. 3 of the RCT08 (new starter e-forms) forms sent by schools did not state that the post had been approved by the Governing Body and some further one off errors / compliance issues were identified.

By implementing the associated recommendations contained within this report, Management will enhance further the standard of control.

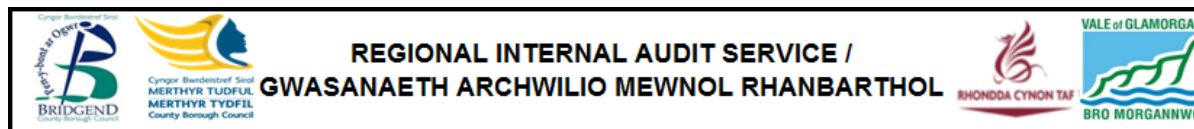
SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.1 Medium	<p>Testing confirmed that the necessary pre-employment checks were undertaken in respect of 51 of the new starters examined.</p> <p>For the remaining 4, whilst all retrospective checks came back satisfactorily it was noted that these individuals had been started at the schools prior to all necessary pre-employment checks being completed. These were 037760, 038489, 038306 and 038483.</p> <p>In accordance with the procedure introduced by the Director of Human Resources, in all 4 instances evidence was available to support that Officers had addressed the issue with the schools, and the Director of Human Resources informed.</p> <p>However, the Education Appointment checklist completed by Human Resources Officers to ensure that all requisite information has been received/checks carried out had not been updated correctly in respect of the 4 instances identified to state that the Director of Human Resources had been informed.</p>	<p>Management should continue to reiterate to schools the need to have all appropriate checks or appropriate dispensation in place, prior to starting new employees in post.</p> <p>Staff should be reminded to update the Education Appointment checklist for issues of non-compliance, to reflect that the Director of Human Resources has been informed.</p>	Implemented
5.1.2 Low	<p>Vision had not been updated to include the DBS reference and/or date the DBS check was carried out for 22 of the 55 new starters in post.</p> <p>Whilst Internal Audit can confirm that a DBS check had been completed for all 22 new starters, this had not been updated on the system. The Vision report was dated 24th October 2018 and the delays in updating the system ranged from one to fifteen months, at that point in time.</p> <p>The DBS reference and date were blank for the following 13;</p>	<p>Management should ensure that Vision is updated to include all DBS reference numbers and the date the check was carried out.</p> <p>Management should ensure that this information is updated on a timely basis, going forward.</p>	Implemented



SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>039602,039052,039068,039561,037580,037944,038501,037843,038849,039520,037692,039321,038235.</p> <p>The DBS date was missing for the following 9;</p> <p>038854,039309,039492,038917,039405,038608,038561,039387039532.</p> <p>Also, for 039378 the check date had been recorded as 19th July 2019 instead of 2018.</p>		
5.1.3 Medium	<p>The official code of practice for DBS checks (Gov.UK) requires that the information revealed is considered only for the purpose for which it was obtained and should be destroyed after a suitable period has passed - usually no longer than six months.</p> <p>The following 10 new starters in post had a DBS certificate on file that had been obtained prior to 1st April 2018 i.e. over 6 months at the time the information was requested,</p> <ul style="list-style-type: none"> <li>• 037936 - enhanced certificate dated 26/8/2016 - obtained 22/9/17</li> <li>• 037763 - enhanced certificate 8/10/2016 - obtained 14/9/2017</li> <li>• 037624 -enhanced certificate 23/7/2014 - obtained 26/7/2017</li> <li>• 037742 - enhanced certificate 25/6/2013- obtained 1/9/2017</li> <li>• 037580 -enhanced certificate 26/5/2016 - obtained 7/9/2017</li> <li>• 038608 - enhanced certificate 3/3/2016 - obtained 3/3/2018</li> <li>• 038561 - enhanced certificate 2/1/2015- obtained prior to starting in post on 1st April 2018</li> <li>• 038306 - enhanced certificate 9/6/2017 - obtained on</li> </ul>	<p>Management should ensure that all DBS certificates are held no longer than necessary and no longer than 6 months. Management should ensure that a process is in place to identify any certificates that could potentially breach the time-limit and act accordingly.</p> <p>Management should ensure that all the DBS certificates detailed are disposed of securely.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>9/1/2018</p> <ul style="list-style-type: none"> <li>037604 - enhanced certificate 2/8/2016-obtained 8/8/2017</li> <li>037443 - enhanced certificate 9/3/2016. - obtained 13/7/17</li> </ul>		
5.1.4 Medium	<p>An RCT08 is a new starter e-form which is completed by schools and includes both an employment start field and post start date. The employment start date is the date the employee was employed by this Council; the post start date is the date they started in the current post. Where candidates are internal, the post start date and employment start date should differ. Testing established that in 14 cases this was not the case, however, where the employee has a second job, the employment date for the second job should be the same as the post start date. For those 14 cases, the dates were subsequently found to be correct. However, for 2 of the 14 cases. 037944 and 038259, it was established that they did have other additional jobs where the employment date was different to the post start date, where it should have been the same. This was then subsequently amended.</p>	<p>Management should remind staff that for second/additional jobs for internal candidates that the employment start date should be the same as the post start date.</p>	Implemented
5.1.5 Medium	<p>Testing established that in some cases it was not clear if the minimum checks had been completed, prior to the employee starting in post. For both 039358 and 037742 the date completed was recorded as the date the salary assessment was carried out and not the date the minimum checks were carried out. Minimum checks constitute;</p> <ul style="list-style-type: none"> <li>DBS check;</li> <li>Identity check;</li> <li>References;</li> <li>Qualifications where appropriate;</li> <li>Registration with Education Workforce Council, where appropriate.</li> </ul>	<p>Management should consider revising the checklist to include a box for minimum checks and one for all checks completed, to ensure that there is a clear management trail to support the start date.</p> <p>Management should ensure that the checks undertaken are then signed off by the appropriate officers.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>For 039309 - the Education Appointment checklist completed by the Human Resources Officer had not been signed by the Senior Officer corroborating that the process had been undertaken appropriately. For 039358 - it had not been signed by the person carrying out the checks and for 039358 this had been signed by one person only. For 039179 the Human Resources Officer had signed off the minimum checks box in the wrong place.</p> <p>Testing also established that boxes on the Education Appointment checklist were often left blank and it was not always clear if this was in error or because it was N/A.</p>		
5.1.6 Medium	<p>Three of the RCT08s e-forms completed by the school within the sample (039378, 039387 and 038306) had not been updated with confirmation that the Governing Body had approved the post (or had a supporting email as confirmation.) Discussion with the Senior Human Resources Officer established that this was considered 'good practice' rather than mandatory.</p> <p>Testing also established the following isolated issues;</p> <ul style="list-style-type: none"> <li>• 039138 - applicant incorrectly recorded as external on checklist.</li> <li>• 039063 - 2 of the 3 identity forms checked had not been scanned on the employee's electronic file.</li> <li>• 038501 - the reference obtained was from the employee's previous RCT employer not their current.</li> <li>• 038665 - school employed the individual in error after the individual had been terminated.</li> </ul>	<p>In line with 'good practice' schools should be reminded to update the RCT08 to state that the post was approved by the Governing Body.</p> <p>Wherever possible, staff should be reminded of the correct process to avoid further incidents of error.</p>	Implemented



## COMMUNITY & CHILDREN'S SERVICES

### AUDIT NAME: LEISURE SERVICES - CASH COLLECTION & BANKING

DATE FINAL REPORT WAS ISSUED: 25/10/2019

#### INTRODUCTION

The Council provides a wide range of leisure and recreation facilities within its ten leisure establishments. These establishments provide a variety of indoor activities and courses such as swimming, fitness suites, fitness classes, squash, badminton, and 5 a-side football.

The overall responsibility for the Council's Leisure Service lies with the Group Director, Community & Children's Services. Operational responsibility for the service lies with the Head of Leisure, Parks and Countryside reporting to the Director for Public Health, Protection & Community Services.

While many members/users choose to pay by direct debit or make online payments, income management and banking arrangements remain one of the fundamental systems operated within each Leisure Centre. It is therefore essential that robust systems for collecting, holding, managing and banking income are in place.

In 2018/19, income collected by the Council's Leisure Establishments totalled £5.4 million.

#### SCOPE & OBJECTIVES

In accordance with the Internal Audit Plan for financial year 2019/20, agreed by Audit Committee, the purpose of the audit review is to provide management with an opinion on the adequacy and effectiveness of the internal control systems operating within the Cash Collection and Banking processes at leisure establishments.

The specific control objectives are to ensure that:

- Income is securely held and banked in accordance with regulations.
- Consistent processes are being followed at each leisure establishment.
- There are formal controls surrounding security collections.

All ten leisure establishments were visited as follows: -

- Sobells Leisure Centre (inc. Dare Sports Hall)
- Rhondda Sports Centre

- Tonyrefail Leisure Centre
- Llantwit Fardre Leisure Centre
- Rhondda Fach Leisure Centre
- Bronwydd Pool
- Abercynon Sports Centre
- Hawthorn Leisure Centre
- Llantrisant Leisure Centre
- Lido Ponty

#### **AUDIT OPINION**

***The overall control environment in respect of the collection and banking of income within leisure establishments is considered to be effective with opportunity for improvement.***

The review included all 10 leisure establishments focussing on the procedures in place and supporting financial records to ensure that all income received has been banked appropriately and consistently.

Internal Audit can confirm that at each of the establishments visited all income received had been recorded, held securely and banked. It was however identified that establishments are inconsistent in respect of the administration and recording of income with the following compliance issues identified: -

#### **Procedures**

It was established that there are no Operational Procedure documents in place, and in the absence of documented guidance it is inevitable that variations will occur (as detailed within this report). Good practice was however noted at one establishment (Lido Ponty) where the Manager had introduced localised guidance for use by staff.

#### **Collections**

This review can confirm that with the exception of Llantrisant Leisure Centre, procedures for the handover of cash to LOOMIS are consistent. At Llantrisant Leisure Centre the LOOMIS receipts confirming the bag numbers and amounts are not always signed by Leisure staff.

Cash collection and banking processes at Dare Sports Hall require improvement. Instances were identified where income had not been collected for banking for up to 6 weeks and an absence of a daily income process i.e. a daily till receipt or Daily Cash Reconciliation form is not completed or produced.

#### **Reconciliations**

Daily Cash Reconciliation forms vary at each establishment, with the forms not containing the same descriptive for the types of income collected or the correct formulas to calculate VAT. Additionally, the descriptives do not also match those on the Gladstone till system or on E>Returns.

One establishment (Tonyrefail Leisure Centre) does not complete a Daily Cash Reconciliation form or submit an E-Return on a daily basis.

Reconciliations of bankings, E>Returns and Financials are not undertaken routinely at each establishment increasing the risk of errors and miscodings remaining undetected.

This report provides Management with the opportunity to standardise procedures and proformas, and share best practice across the Service.

Implementing the recommendations within this report will further improve the overall control environment in place.

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.1 Medium	<p>Discussions with the Manager at each establishment visited established that there are no Operational Procedures for cash collection and banking processes.</p> <p>It is noted that the Manager at Lido Ponty has formulated his own Procedures.</p>	<p>Management should develop Operational Procedures in relation to cash collection and banking processes and ensure that all staff are issued with a copy/made aware of them.</p> <p>The Procedures should take into account the recommendations contained within this report.</p>	31 December 2019
5.1.2 Medium	<p>Discussions at each leisure establishment established that income is counted at the end of each shift/night by 2 members of staff. A daily Income Control sheet is completed and compared to the till receipts. This sheet is subsequently signed by the 2 persons involved in the reconciliation (receptionist and Duty Manager) and the money put in a safe overnight.</p> <p>The following day, there are processes in place to count, record and verify the income collected.</p> <p>In the main, the correct process is being followed. However, the following issues were identified: -</p> <ul style="list-style-type: none"> <li>• Bronwydd Pool – Full details of income collected are not being entered on the Daily Cash Reconciliation sheets by all staff.</li> <li>• Llantwit Fardre LC &amp; Pontypridd Lido – A cash reconciliation is not undertaken at the end of each shift, only at the end of each day.</li> <li>• Tonyrefail LC – A Daily Cash Reconciliation sheet or E-Return are not completed daily. While an Administrative Assistant is employed at the Centre (Monday to Thursday) this process does not form part of their daily responsibilities. As a result,</li> </ul>	<p>Management should ensure that a process is introduced whereby at the end of each shift/day staff are to: -</p> <ul style="list-style-type: none"> <li>• Cash up after each shift.</li> <li>• Fully complete a Daily Cash Reconciliation form on a daily basis.</li> <li>• Complete a subsequent E-Return at the end of each day.</li> </ul>	31 December 2019

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>this process is undertaken on an ad-hoc basis by various staff, and not necessarily daily.</p> <p>Discussions with the Manager revealed that responsibility has not been delegated/assigned to individual staff.</p>		
5.1.3 Medium	<p>A review of the Bank Paying Books, E&gt;Returns and LOOMIS receipts at each establishment identified the following issues: -</p> <p><u>Bank Paying In Books</u></p> <ul style="list-style-type: none"> <li>• Tonyrefail LC – 2 Bank Paying In Books (BPIB) in use at the same time</li> <li>• Llantwit Fardre LC, Abercynon SC, Hawthorn LC &amp; Llantrisant LC - LOOMIS Bag Numbers not input on BPIB.</li> </ul> <p><u>E&gt;Returns</u></p> <ul style="list-style-type: none"> <li>• Sobells LC, Rhondda Fach LC &amp; Llantrisant LC – E&gt;Returns not always signed.</li> <li>• Tonyrefail LC - E&gt;Returns missing and not completed on a daily basis.</li> <li>• Hawthorn LC - E-Return details not recorded on Daily Cash Reconciliation sheets</li> </ul> <p><u>LOOMIS Cash Collections</u></p> <ul style="list-style-type: none"> <li>• Llantrisant LC - LOOMIS receipts not signed by Leisure staff when collected. This has been raised previously as an issue at Llantrisant, but has still not been addressed.</li> </ul> <p>It was also established that at Rhondda, Tonyrefail and Llantrisant Leisure Centres manual forms are also completed to record all LOOMIS bag numbers and the amounts in each bag. This practice is not followed at the other establishments visited.</p>	<p>Management should ensure that staff are consistently undertaking the completion of the Bank Paying in Books and E&gt;Returns.</p> <p>Management should determine if the manual form completed at the three Centres identified is required and what purpose it serves. A decision can then be made as to whether use of this form should be discontinued, or made available and used at all other establishments.</p> <p>Management also need to address the issue at Llantrisant Leisure Centre whereby the receipt from LOOMIS confirming the bag numbers and amounts collected is not always being signed by Leisure staff.</p> <p>Staff at Llantrisant Leisure Centre should be made aware of the correct procedures to be followed to ensure that LOOMIS receipts are signed to confirm bag numbers and amounts upon collection.</p>	31 December 2019

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.4  Medium	<p>Discussions with the Administrative Assistant at Sobells LC established that there is a 'satellite' location at Dare Sports Hall, for which the Administrative Assistant and Centre Manager from Sobells LC have responsibility.</p> <p>However, the following issues were identified at Dare Sports Hall: -</p> <ul style="list-style-type: none"> <li>• Income is not administered in the same way as it is at Sobells LC, with income not collected for banking on a regular basis – up to 6 weeks on occasions.</li> <li>• The till system at Dare Sports Hall is not being used appropriately, with income collected pooled together for collection by the Administrative Assistant, with no daily sheets or receipts produced.</li> </ul> <p>It was also identified that at Sobells LC, the Administrative Assistant does not have access to Civica Direct Payments, hence credit card payments cannot be received over the telephone. This has resulted in an unnecessary additional amount of time being spent on raising and collecting income manually for invoices raised for the hire of Leisure facilities.</p>	<p>Management should ensure that the collection and banking of income is consistently applied to all establishments.</p> <p>Management should look to make use of Civica Direct Payments available at Sobells LC, to allow the payments of invoices to be received over the telephone, which is a more efficient process.</p>	31 December 2019
5.1.5  Medium	<p>All income was found to have been banked and correctly coded on Civica Financials (the Councils main accounting framework).</p> <p>However, at the following Establishments there is no process in place to verify that all income received has been correctly reconciled: -</p> <ul style="list-style-type: none"> <li>• Llantrisant LC</li> <li>• Llantwit Fardre LC</li> <li>• Tonyrefail LC</li> </ul>	<p>Management should ensure a regular reconciliation of income banked by each Centre is checked to Civica Financials. This will ensure all income is received and banked correctly.</p> <p>This should be evidenced by staff signing and dating income records.</p>	31 December 2019



<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.6  Medium	<p>Examination of the Daily Cash Reconciliation sheets at each Establishment identified that different proformas are used. Variances include the descriptives of the types of income collected and also the formulas used to calculate VAT and NON-VAT are incorrect.</p> <p>Additionally, it was identified that the descriptives used to identify the types of income on the Gladstone till system (Leisure's Booking and Payments system) and those on the E&gt;Returns system also vary.</p>	<p>Management should ensure the descriptives used on Gladstone, E&gt;Returns and the Daily Cash Reconciliation forms are consistent.</p> <p>Management should also ensure the Daily Cash Reconciliation forms are accurate in their set up, including the correct formulas for the treatment of VAT.</p>	31 December 2019
5.1.7  Medium	<p>Discussion with the Manager at Lido Ponty established that income is banked manually as opposed to using a weekly LOOMIS cash collection.</p> <p>Income collected between April and July 2019 was approximately £37k.</p>	<p>Management should consider utilising the LOOMIS cash collections for Lido Ponty.</p> <p>If considered an option, contact should be made with the Council's Bank Reconciliation Team to determine this is possible for Lido Ponty, who has seasonal opening.</p>	31 December 2019
5.1.8  Low	<p>Currently two Leisure Centres operate a Cafe, Rhondda SC and Llantrisant LC.</p> <p>However, it was identified that whilst the till at Llantrisant LC is linked to the main Gladstone till system used by Leisure, this is not the case at Rhondda SC.</p> <p>As a consequence, reconciliation of the separate systems at the end of each shift/day are more difficult to undertake.</p>	<p>Management should ensure that the till at Rhondda SC Cafe is linked to the Gladstone till system for ease of processing and reconciliation.</p>	Implemented

## EDUCATION & INCLUSION SERVICES

AUDIT NAME: LLANHARAN PRIMARY SCHOOL

DATE FINAL REPORT WAS ISSUED: 22/10/2019

### INTRODUCTION

The self-evaluation process is designed to evaluate the effectiveness of a school's financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.

Llanharan Primary School was last subject to an Internal Audit Review in April 2015 and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.

The Headteacher has confirmed that this report will be presented to the full Governing Body at their Spring Term 2020 meeting.

### SCOPE & OBJECTIVES

The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the school, using transactions processed during financial years 2018/19 and 2019/20.

The objectives of the review are:

- To review the governance arrangements in place at the School.
- To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.
- To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.
- To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.
- To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.
- To ensure that all orders raised by the School are appropriate and reflected in the budget, are correctly authorised and comply with Financial Regulations.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the School's IT equipment are restricted, that computer hardware and software is adequately protected and that the School and Governing Body are appropriately registered under the Data Protection Act 2018.

## AUDIT OPINION

### Governance

#### ***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

While all statutory policies were present at the time of the audit, there were five statutory documents not available at the school. For some of the policies it was unclear as to when they were reviewed and presented to the Governing Body due to the lack of information or detail included on the Policy document cover. While this was present on some occasions it was not the case for all policies. It is however acknowledged that the Headteacher uses small tabs to attach to policy documents detailing when each policy is due to be reviewed i.e. Spring 2020 for example.

Committee minutes were present in respect of all Governing Body and sub-committee meetings. Attendance at sub-committee meetings is currently not recorded formally using a register: instead the 'Governors Signing in Book' which is currently used to record visits and meetings at the school fulfils this role. This report recommends that a formal attendance sheet is introduced to meet statutory requirements.

At the time of the audit the Register of Business Interests had yet to be completed for the year as the first full Governing Body had not yet taken place. This was scheduled for 10th October 2019 following which it would be updated.

There are currently two vacancies on the Governing Body for which the School should continue to canvass to fill.

### Safeguarding & Educational Visits

#### ***The control environment in respect of Safeguarding & Educational Visits is considered to be effective with opportunity for improvement.***

The School has a Child Protection Policy in place which was last reviewed and presented to the Governing Body in October 2018. This is due to be renewed in the Autumn Term 2019. All staff have certified that they have received, read and understood the policy.

Level 1 Safeguarding training was up to date in respect of all current staff, although certificates are held by individual staff members as opposed to centrally. There are currently 3 members of staff at the school who have received Level 3 training although for 1 of these individuals the training has now expired and should be renewed as soon as possible.

Internal Audit is able to provide assurance that all staff at the school received a DBS clearance prior to commencing in post, and the School use the EVOLVE system to document and authorise all planned trips.

### School Private Fund

#### ***The control environment in respect of the School Private Fund is considered to be effective with opportunity for improvement.***

The Treasurer maintains detailed records with an adequate audit trail of all income and expenditure transactions. An electronic ledger is used by the Treasurer to record transactions (in the format recommended by the Regulations) and this was up to date at the time of the review.

All expenditure within the sample period was for the benefit of the pupils and adequately supported with receipts / vouchers. One large item of expenditure was however noted, £4500 for replacing the floor in the main hall, which should have been processed via the school budget account. This had been financed using income in respect of student teacher placements which had also been paid into the private fund (via direct payment), hence no cost borne to the fund. This report recommends that all future student teacher income is promptly transferred into the budget account, and all future expenditure in respect of repairs and maintenance financed through the budget account also.

A review of the latest annual statement submitted to Education Finance revealed that it was accurately completed and submitted in accordance with prescribed timescales.

#### Purchase Card

***The control environment in respect of the Purchase Card is considered to be effective with opportunity for improvement.***

The school has one Purchase card in operation. All purchases reviewed during the sample period were supported with documentation i.e. receipts, invoices, online orders, and all transactions had been 'reviewed' and 'authorised' on the Barclaycard system. It was noted that the Transaction Log is a continuous list of transactions (with no monthly separation) hence the process of reconciliation is more difficult at the end of each billing period. The school also maintain a signing in and out log when the card is shared with other staff.

#### School Meals

***The control environment in respect of the School Meals system is considered to be effective with opportunity for improvement.***

School meals income is recorded directly onto SIMS daily with meal numbers provided daily to Catering staff. Income is banked fortnightly and it was reported that an increasing number of parents now use the on line payment facility. While income is currently retained in a locked receptacle prior to banking, this report recommends the purchase of a small safe to further improve security arrangements.

The School are sending reminders letters to parents in respect of dinner money arrears. Catering Finance reported that the school failed to submit ½ termly reports for October 2018 and Whitsun 2019. At the time of the visit there were two pupils (same family) with arrears in excess of the 2 week limit. No evidence was available to confirm that these two pupils have been referred to Catering Finance.

One occasion was noted whereby an on line payment for school meals was received, but it was then identified that the payment has not been updated to the pupil balance on SIMS.

#### Purchasing

***The control environment in respect of Purchasing is considered to be effective and there are no findings contained within this report.***

The majority of purchases are made by the school using the purchase card.

#### Formula Funding

***The control environment in respect of Formula Funding is considered to be effective and there are no findings contained within this report.***

Pupil numbers were reviewed and no discrepancies were noted.

Implementation of the recommendations contained within this report will enhance the control environment further.

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.1  Medium	<p>All statutory policies were in place at the school.</p> <p>However, review of the policy documents present at the school revealed that some contained no front covers and those which did, provided little information as to when they were last reviewed, due to be reviewed and the majority were unsigned.</p> <p>It was also difficult to identify when some of these policies were ratified / presented to the Governing Body as it was difficult to identify this from the Governing Body minutes.</p> <p>It is however acknowledged that the Headteacher has placed small tabs on the individual policies / documents present at the school to indicate when they are due for renewal.</p>	<p>Any policies or documents that are updated / amended should be presented to the Governing Body for ratification with a record held of this (and recorded via the minutes). Details should be captured on the document covers i.e. date reviewed, date to be reviewed, signed and dated etc.</p> <p>The introduction of a document / policy review schedule will assist this process and help identify the policies and documents that are required to be reviewed each year.</p>	Implemented
5.1.2  Low	<p>The membership of governing bodies is set out in chapter 3 of the Government of Maintained Schools (Wales) Regulations 2005. This specifies that the composition of the Governing Body should consist of either 13 or 17 Governors. It was confirmed in the Instrument of Government that the school's Governing Body should consist of 14 members.</p> <p>Examination of the current Governing Body structure revealed that there are currently only 12 Governors in post at this time.</p>	<p>The School should continue to endeavour to fill the Governor vacancies as soon as possible.</p>	Implemented
5.1.3  Medium	<p>Currently there is no formal attendance register taken for sub-committee meetings.</p>	<p>A formal attendance list/register should be introduced for all sub-committee meetings held and signed by all in attendance.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>Instead all Governors sign the 'Governors Signing in Book' whenever they visit the school and also for committee meetings.</p> <p>This is not an appropriate attendance register/list of Governor attendance at each meeting.</p>		
5.2.1 Medium	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent Schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the knowledge and skills that are necessary to carry out their responsibilities for child protection effectively, which is kept up to date by refresher training'.</p> <p>The current requirements for safeguarding training are that Level 1 &amp; 2 needs to be renewed every 3 years and facilitated by RCT with Level 3 being trained every 2 years (in house refresher training can also be provided as and when required by Level 3 trained staff).</p> <p>The School currently have 3 members of staff who are Level 3 trained, however for one of these individuals the training has now expired as the Headteacher was scheduling training required on a 3 yearly cycle, not bi-annually.</p> <p>It was also identified that a central training record is currently not maintained and training certificates are held by individual staff members.</p>	<p>The Headteacher should ensure that Safeguarding training is renewed as and when required for all members of staff and that all certificates are retained in a central location.</p> <p>The School should develop a central training record, to formally demonstrate the date and level of safeguarding training alongside individual staff names.</p> <p>This could be incorporated into the Child Protection Policy to allow the assessment of training to coincide with the Policy's annual review.</p> <p>Level 3 training should be arranged for the member of staff whose current training has expired.</p>	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.3.1 Medium	<p>.A review of expenditure identified a payment of £4,500 was made to replace flooring of the main hall.</p> <p>Discussions with the Headteacher revealed that the school receive income/funding for student teachers and this is paid directly into the school private fund (via direct payment). On review of the private fund bank statements it was confirmed that this income is paid directly into the School Private Fund and was used to finance the purchase of the flooring.</p> <p>Whilst it is accepted that no costs were borne by the fund, this income and expenditure would have been more appropriately processed via the school budget account.</p>	<p>Should any future student teacher funding be received into the Private Fund, arrangements should be made for this to be transferred into the school budget account as soon as possible.</p> <p>All future expenditure relating to repairs and maintenance should be process via the school budget account.</p> <p>The Headteacher should contact Education Finance and discuss the creation of a new subjective code specifically for this income if the school wish to use this income for a specific purpose.</p>	31 December 2019
5.3.2 Low	<p>The school currently have two authorised cheque signatories for the private fund, both of whom are required to sign cheques.</p> <p>Discussion at the school revealed that they previously had a third signatory but no replacement was made when this member of staff retired.</p>	<p>The Headteacher should consider adding a third cheque signatory to the Private Fund.</p>	31 December 2019
5.4.1 Medium	<p>A review of the school meals income records revealed one occasion where an online payment had been made by a parent in respect of school meals, however the amount had not been updated to the pupil's balance on SIMS:</p> <p>19.6.19 - £5 online payment for HB</p>	<p>Care should be taken to ensure that all online payments received are accurately updated to SIMS.</p> <p>An appropriate adjustment should be made in respect of this pupil's balance to reflect the income received.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.4.2 Low	<p>A number of parents now use the online facility to pay for pupil meals. This has resulted in a reduction in the amount of physical cash received and banked with the school currently banking fortnightly.</p> <p>While income is currently kept in a locked receptacle prior to banking, with access restricted to nominated staff, the current arrangements could be further improved by the introduction of a more secure process i.e. the purchase of a small safe.</p> <p>While it is accepted that the amounts received are not excessive, as the school are currently banking fortnightly it would provide added security to unbaked cash (both school meals and private fund).</p>	<p>The Headteacher should consider the purchase of a safe to improve security arrangements for holding cash. If this is not an option then consideration should be given to banking on a weekly basis.</p>	31 December 2019
5.4.3 Low	<p>A review of school meals arrears identified two pupils with arrears in excess of the prescribed limit as below.</p> <p>IE -£27.50 TE -£27.45</p> <p>Discussions revealed that referrals for the aforementioned pupils have not been referred to Catering Finance for further recovery action, and the school has been charged for these arrears.</p> <p>It was also reported by Catering Finance that the school failed to submit ½ termly returns for October 2018 and May 2019.</p>	<p>The school should ensure that referrals are submitted to Catering Finance for all pupils with arrears in excess of the prescribed limits. Copies of the referral forms and email (if sent by email to Catering Finance) should be retained at the school as evidence of this.</p> <p>The School should ensure that all future returns are submitted to Catering Finance in accordance with the School Meals Recovery Protocol i.e. ½ termly.</p>	Implemented



<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.5.1  Medium	<p>A transaction log is in place at the school and was found to be up to date with details of the most recent transactions.</p> <p>However, this was found to be one continuous list of transactions with no clear distinction from month to month.</p> <p>Little evidence was also available to confirm that a regular reconciliation of the purchase cards has taken place.</p>	<p>The transaction log should be split into monthly periods and separate logs should be used for each card. This will assist the reconciliation process when comparing individual entries to the bank statements.</p> <p>For each monthly period, the log can be printed and retained along with the respective period bank statements and supporting documentation. Both the Transaction Log and bank statements should be signed and dated as evidence of when and by whom the reconciliation was undertaken.</p>	Implemented

**AUDIT NAME: WILLIAMSTOWN PRIMARY SCHOOL**

**DATE FINAL REPORT WAS ISSUED: 08/11/2019**

### **INTRODUCTION**

The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.

Williamstown Primary School was last subject to an Internal Audit Review in November 2014, and this is the fourth cyclical visit made to the school to examine progress made under the self-evaluation process.

The Headteacher has confirmed that this report will be presented to the Full Governing Body at their Spring Term 2020 meeting.

### **SCOPE & OBJECTIVES**

The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the School, using transactions processed during financial years 2018/19 and 2019/20.

The objectives of the review were:

- To review the Governance arrangements in place at the school.
- To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.
- To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.
- To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.
- To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.
- To ensure that all orders raised by the school are appropriate and reflected in the budget, are correctly authorised and comply with Financial Regulations.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the school's I.T equipment are restricted, that hardware and software is adequately protected and that the school and Governing Body are appropriately registered under the Data Protection Act 2018.

### **AUDIT OPINION**

Governance

***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

The roles and responsibilities of the Governing Body and its sub committees have been set out in writing. The Governing Body and its sub committees have the requisite number of members, and quorate levels for meetings are achieved. A Register of Business interests is in place at the School, and whilst it is updated annually, business declarations had not been completed in respect of 2 Governors.

The Headteacher has not been formally delegated a limit for purchases, this report recommends that the Governing Body confirm a scheme of delegation, to formally record the Headteacher's financial limits for expenditure.

Whilst all statutory policies and documents are present at the School, it could not be evidenced that all had been formally reviewed by the Full Governing Body within the last 3 years. This report recommends that when policies and documents are reviewed, they are presented to the Governing Body for ratification with this being clearly detailed in the Governing Body minutes.

This report also recommends that where Governing Body Sub committee meetings are not clerked by the Governor Support Officer, Governors sign to confirm their attendance at the meetings (with a copy of the attendance sheet retained at School), the minutes are formally ratified by the Full Governing Body, and are signed by the Chairperson.

#### Safeguarding & Educational Visits

***The control environment in relation to Safeguarding and Educational Visits is considered to be effective with opportunity for improvement.***

Testing identified that all staff received the appropriate clearances before commencing duties in their posts. The School has a Safeguarding Policy which is reviewed annually; however, the latest version had not been signed by the designated members of staff and Governors with responsibility for Safeguarding and Child Protection. Whilst there was documentary evidence at the School to confirm staff have received a copy of the Policy and have read and understood it, this was not evidenced for 7 members of staff. It was also noted that 9 members of staff did not attend the latest Safeguarding top up training at the School during February 2019.

The School make use of the EVOLVE system to record details of all off-site visits and staff are suitably qualified to make use of the system in accordance with the document 'Planning and Approval Procedures for Educational Visits'. There was however 1 residential trip on the system that had not been authorised in accordance with the correct timescales.

#### School Private Fund

***The control environment in relation to the School Private Fund is considered to be effective with opportunity for improvement.***

The Treasurer maintains an adequate audit trail of all income and expenditure transactions. A ledger is maintained and whilst this was up to date at the time of the review, and entries are completed in pen, the running balance with the bank is completed in pencil.

The account is reconciled to the bank statements monthly and for the previous academic year all expenditure was solely for the benefit of the pupils / school and in accordance with the School Private Fund Regulations.

A review of the School Private Fund identified that whilst bankings are undertaken regularly, they are currently not in accordance with the recommended limits / timescales included within the School Private Fund Regulations. This report recommends that the Headteacher considers using a secure collection service in order to minimise the risk to staff transporting large quantities of cash to the bank.

#### Purchase Card

***The control environment in relation to the Purchase Card is considered to be effective and there are no findings contained within this report.***

There is a sufficient audit trail in respect of evidence being available that supports the expenditure for the card. Audit testing identified that a Transaction Log

is in use at the School, and is updated with items of expenditure as and when a purchase is made.

#### School Meals

***The control environment in relation to the School Meals system is considered to be effective and there are no findings contained within this report.***

Dinner money is updated to SIMS and banked regularly, and the School manage their arrears in line with the Catering Finance School Meal Protocol. Testing identified that free school meals are only provided to those for whom eligibility has been confirmed and retained, and the School meals income records are regularly reviewed by an independent senior member of staff to ensure that these are complete, accurate and agree with deposits made at the bank.

#### School Budget

***The control environment in relation to the School Budget is considered to be effective and there are no findings contained within this report.***

A regular review of the Budget is undertaken by the Headteacher and details of the School's budgetary position is reported to the Governing Body at every meeting. Pupil numbers were reviewed and no discrepancies were noted.

#### Data Protection & Security

***The control environment in relation to Data Protection & Security is considered to be effective and there are no findings contained within this report.***

The school is registered with the Information Commissioner. School data is backed up regularly and confidential data is kept securely. The School Inventory is up to date.

Implementation of the recommendations contained within this report will enhance the control environment further.

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.1  Medium	The School Safeguarding Policy was reviewed by the Governing Body in the 2018 Autumn Term. Although there is provision on the front cover for the policy to be signed by the designated members of staff and Governors with Child Protection responsibility, there was no signed copy held at the School.	Following its annual review, the School Safeguarding Policy should be signed and dated by the Chair of Governors, the Governor with responsibility for Child Protection and each designated member of staff. This will ensure that all appropriate Officers have acknowledged their responsibilities as set out within the policy.	31 January 2020
5.1.2  High	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should....ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the knowledge and skills that are necessary to carry out their responsibilities for child protection effectively, which is kept up to date by refresher training'.</p> <p>The current requirements for Safeguarding training are that Level 1 and 2 needs to be reviewed every 3 years and facilitated by RCT, with Level 3 being trained every 2 years (in house refresher training can also be provided as and when required by Level 3 trained staff).</p> <p>Although it was established that Level 1 training was provided to the whole school on 13th February 2019, the School were unable to demonstrate that 9 members of staff have received the training. This includes Teachers, Support Staff and casual members of staff.</p>	<p>Level 1 Training should be arranged for the 9 members of staff whose current training has expired.</p> <p>A formal training record should be put in place at the School and updated as and when training is delivered / received. This will allow any gaps / refresher training required to be easily identified.</p>	31 January 2020

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.3 Medium	<p>Point 3.1 of the (CTSCB) Model Safeguarding Policy (that should be adopted by schools) states:</p> <p>'The Designated Senior Person (DSP) for Child Protection will...Ensure that all staff have signed to say that they have received, read and understood the Child Safeguarding Policy.'</p> <p>Audit testing identified that 7 members of staff have not signed to confirm that they had received, read and understood the Child Protection Policy.</p>	The Designated Senior Person should ensure that all members of staff (including casual members of staff) sign to demonstrate that they have received, read and understood the most recent Child Protection Policy.	Implemented
5.1.4 Low	<p>The 'Planning and Approval Procedures for Educational Visits' states 'residential visits / adventure activities must be 'planned and approved using the Evolve system at least 28 days before visit'.</p> <p>From a sample of 3 residential visits recorded on Evolve, 1 trip had not been authorised within the correct timescales:</p> <ul style="list-style-type: none"> <li>Llangrannog 21.5.18 - Created on EVOLVE on 19.4.18, but not submitted to the Outdoor Education Advisor until 11.5.18</li> </ul>	Care should be taken to ensure that all trips / activities are entered onto EVOLVE within the correct time-scales, in order for the Outdoor Education Advisor to give the necessary assurance that the provider and trip arrangements are appropriate.	Implemented
5.2.1 Low	Whilst the Headteacher has been formally delegated a limit for virements between budget headings, a purchasing limit has not been formally delegated by the Governing Body.	The Governing Body should confirm a scheme of delegation, to formally record the Headteacher's financial limits for expenditure. The agreed limits should be minuted and be incorporated into the School's Financial Procedures document.	31 January 2020

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.2.2  Medium	<p>Section 2.9 of the Scheme for Financing Schools states that:</p> <p>'Governing bodies are required to establish a register of business interests...which lists for each member of the governing body and the Head Teacher any business interests they or any member of their immediate family have. The register must be kept up-to-date by notification of changes from governors and the Head Teacher, and through an annual review process'.</p> <p>Although a register has been established, no declaration was present for 2 Governors (MF &amp; LP).</p>	<p>A declaration of business interests register should be completed on an annual basis which details the business interests of all Governors, the Headteacher and any other staff who may influence financial decisions at the School.</p> <p>A declaration should be completed immediately in respect of the Governors identified.</p>	Implemented
5.2.3  Medium	<p>The minutes relating to the Governing Body sub committee meetings not clerked by the Governor Support Officer were examined. The following was identified:</p> <ul style="list-style-type: none"> <li>• The minutes are not always signed.</li> <li>• The minutes have not been ratified by the Full Governing Body.</li> <li>• Governors do not sign to confirm their attendance at the meetings.</li> <li>• Governors are not always listed as present in the meeting.</li> </ul>	<p>It should be ensured that all sub committee minutes documented in the same format as the Full Governing Body minutes and presented to the Full Governing Body for ratification.</p> <p>Attendance sheets for all sub committee meetings must be completed and decisions only made where meetings are quorate.</p> <p>All Governing Body committee and sub committee minutes should be signed by the Chair of Governors.</p>	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.2.4  Medium	<p>All statutory policies and documents are in place at the School.</p> <p>However, it was not evident within the Governing Body minutes that all policies / documents had been reviewed by the Full Governing Body within the last 3 years.</p> <p>See Appendix A.</p>	<p>The policies / documents identified should be reviewed as soon as possible. Following review, they should be presented to the Governing Body for review and ratification (and this should be minuted).</p> <p>Details of review should be captured on the document covers i.e. date reviewed, date to be reviewed, signed and dated etc.</p>	31 March 2020
5.3.1  Medium	<p>Examination of the income banked since April 2019, identified that whilst banking is undertaken regularly, the majority of bankings are not made in accordance with the limits/timescales included within the SPF Regulations. The most significant of these are:</p> <ul style="list-style-type: none"> <li>• 05.04.19 - £2395.50</li> <li>• 11.04.19 - £2114.00</li> <li>• 03.05.19 - £862.00</li> <li>• 07.06.19 - £905.06</li> <li>• 14.06.19 - £2359.75</li> <li>• 27.06.19 - £882.00</li> <li>• 02.07.19 - £1610.00</li> <li>• 11.07.19 - £820.00</li> <li>• 16.09.19 - £1229.20</li> <li>• 27.09.19 - £1451.10</li> </ul> <p>It is however acknowledged that income is securely retained whilst at the School.</p>	<p>The School should consider the introduction of a secure cash collection from LOOMIS and if this seems a feasible option, then contact should be made with the Council's Bank Reconciliation Team based at Bronwydd to discuss this option. There may be a charge for this service, but this would allow the School to make deposits in respect of the School Private Fund (and School Dinner Money) in a safe environment thus eliminating the risks associated with visits to the bank / post office.</p>	31 December 2019



<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.3.2  Low	A review of the School Private Fund Ledger identified that whilst entries are completed in ink, the running bank balance is completed in pencil.	The School Private Fund Ledger is a prime financial document and as such, all the entries (including the running bank balance) should be completed in ink.	Implemented

<b>AUDIT NAME: PENYGAWSI PRIMARY SCHOOL</b>
<b>DATE FINAL REPORT WAS ISSUED: 19/11/2019</b>
<p><b>INTRODUCTION</b></p> <p>The self-evaluation process is designed to evaluate the effectiveness of a school's financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.</p> <p>Penygawsi Primary School was last subject to an Internal Audit Review in April 2015 and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.</p> <p>The current Headteacher was appointed to her role as Acting Headteacher in September 2017.</p> <p>The Acting Headteacher has confirmed that this report will be presented to the full Governing Body at their February 2020 meeting.</p>
<p><b>SCOPE &amp; OBJECTIVES</b></p> <p>The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the school, using transactions processed during financial years 2018/19 and 2019/20.</p> <p>The objectives of the review were:</p> <ul style="list-style-type: none"> <li>• To review the governance arrangements in place at the school.</li> <li>• To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.</li> <li>• To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.</li> <li>• To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.</li> <li>• To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.</li> </ul>

- To ensure that all orders raised by the school are appropriate and reflected in the budget, are correctly authorised and comply with Financial Regulations.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the school's IT equipment are restricted, that computer hardware and software is adequately protected and that the school and Governing Body are appropriately registered under the Data Protection Act 2018.

## AUDIT OPINION

### Governance

***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

The Acting Headteacher maintains a policy review spreadsheet. While all statutory policies were present at the time of the audit, for some of the policies it was unclear as to when they were reviewed and presented to the Governing Body due to the lack of detail in the corresponding meeting minutes. All policies had signed by the Acting Headteacher and Chair of Governors.

Signed Committee minutes were present in respect of all Governing Body and sub-committee meetings held. Attendance at sub-committee meetings is currently not recorded formally using an attendance register. Instead the 'Governors Signing in Sheet' (which is currently used to record visits and meetings at the school) fulfils this role. This report recommends that a formal attendance sheet is introduced to meet statutory requirements.

At the time of the audit the Register of Business Interests had yet to be completed for the current year as the first full Governing Body meeting was scheduled to take place in October 2019. The previous year's declarations were however present as evidence of the procedures in place at the school.

There is currently one vacancy on the Governing Body for which the school should continue to canvass to fill.

### Safeguarding & Educational Visits

***The control environment in respect of Safeguarding & Educational Visits is considered to be effective with opportunity for improvement.***

The school has a Child Protection Policy in place which was last reviewed and presented to the Governing Body in May 2019. All staff have certified that they have received, read and understood the policy.

Level 1 Safeguarding training was up to date in respect of all current staff, with the Acting Headteacher retaining all certificates in a central file. There are currently 3 members of staff at the school who are Level 3 trained. There is a central training record in place to allow the Acting Headteacher to identify with ease when training is required or needs to be renewed.

Internal Audit is able to provide assurance that all staff at the school received a DBS clearance prior to commencing in post. The School use the EVOLVE system to document and authorise all planned trips. It was noted for two residential trips that EVOLVE has not been updated in accordance with the timescales prescribed by the document Planning and Approval Procedure.

### School Private Fund

***The control environment in respect of the School Private Fund is considered to be effective.***

The Treasurer maintains detailed records with an adequate audit trail of all income and expenditure transactions. An electronic ledger is used by the Treasurer to record transactions (in the format recommended by the Regulations) and this was up to date at the time of the review.

All expenditure within the sample period was solely for the benefit of the pupils and was adequately supported with receipts / vouchers. A review of the latest annual statement submitted to Education Finance revealed that it was accurately completed and submitted in accordance with prescribed timescales.

The school currently only have two cheque signatories for the Private Fund with one being the Headteacher who is currently on secondment. It is recommended that a third signatory is added to the account.

#### Purchase Card

***The control environment in respect of the Purchase Card is considered to be effective and there are no findings contained within in this report.***

The school has one Purchase card in operation. All purchases reviewed during the sample period were supported with documentation i.e. receipts, invoices, online orders, and all transactions had been 'reviewed' and 'authorised' on the Barclaycard system. It was noted that the Transaction Log is a continuous list of transactions with each monthly period colour co-ordinated to differentiate between periods, these also being printed and retained with supporting documentation for each period. The school also maintain a signing in and out log when the card is shared with other staff.

#### C&D/School Meals

***The control environment in respect of the School Meals system is considered to be effective with opportunity for improvement.***

School meals income is recorded directly onto SIMS daily with meal numbers provided daily to Catering staff. Income is banked on a weekly basis. It was noted that whilst the Acting Headteacher has certified the Weekly Banking and Catering Returns, this has been done retrospectively, a number of weeks later rather than at the time deposits were made. This report recommends that the school meals income is banked at the end of each week (Friday) and the subsequent Banking Return signed by Acting Headteacher at the same time.

The school send daily text messages / reminders to parents in respect of dinner money arrears, and the school are submitting ½ termly returns accordingly. At the time of the visit there were 5 pupils with arrears in excess of the 2 week limit. Discussions at the school revealed that none of the five have yet been referred to Catering Finance for further recovery action as the school was confident the arrears will be paid.

#### Purchasing

***The control environment in respect of Purchasing is considered to be effective and there are no findings contained within this report.***

The majority of purchases are made by the school using the purchase card, no F111 Order Book in operation.

#### Formula Funding

***The control environment in respect of Formula Funding is considered to be effective and there are no findings contained within this report.***

Pupil numbers were reviewed and no discrepancies were noted.

Implementation of the recommendations contained within this report will enhance the control environment further.

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.1  Medium	<p>All statutory policies were in place at the school and the Acting Headteacher has a policy review document in place.</p> <p>However, it was difficult to identify when some of these policies were ratified / presented to the Governing Body as it was difficult to identify this from the Governing Body minutes.</p> <p>It is acknowledged that the Acting Headteacher has only been in post for the last 2 years.</p>	Any policies or documents that are updated / amended should be presented to the Governing Body for ratification with a record held of this (and recorded via the minutes). Details should be captured on the document covers i.e. date reviewed, date to be reviewed, signed and dated etc.	Implemented
5.1.2  Low	<p>The membership of governing bodies is set out in chapter 3 of the Government of Maintained Schools (Wales) Regulations 2005. This specifies that the composition of the Governing Body should consist of either 13 or 17 Governors. It was confirmed in the Instrument of Government that the school's Governing Body should consist of 14 members.</p> <p>Examination of the current Governing Body structure revealed that there are currently only 13 Governors in post at this time.</p>	The School should continue to endeavour to fill the Governor vacancies as soon as possible.	Implemented
5.1.3  Medium	<p>Currently there is no formal attendance register taken for sub-committee meetings.</p> <p>Instead all Governors sign the 'Governors Signing in Sheets' whenever they visit the school and also for committee meetings.</p> <p>This is not an appropriate attendance register/list of Governor attendance at each meeting.</p>	A formal attendance list/register should be introduced for all sub-committee meetings held and signed by all in attendance.	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.2.1 Low	<p>The 'Planning and Approval Procedures for Educational Visits' states that residential visits / adventurous activities must be 'planned and approved using the EVOLVE system at least 28 days before the visit'. Of the 2 trips examination the following had not been updated in accordance with the specified timescales:</p> <p>Llangrannog 19 - 17.5.19 - 19.5.19            Visit Form created: 11.5.19            Submitted by Head: 11.5.19            Authorised by Head: 15.5.19            Approved by LA: 15.5.19</p> <p>Skating 2019 - 17.3.19 - 22.3.19            Visit Form created: 3.3.19            Submitted by Head: 4.3.19            Authorised by Head: 4.3.19            Approved by LA: 5.3.19</p>	<p>The School should remind all staff that trip information should be collated on a timely basis to allow the EVC Co-ordinator sufficient time to approve and submit the trip the Local Authority for approval within the procedure timescales.</p>	Implemented
5.3.1 Medium	<p>Review of school meals arrears identified four pupils with arrears in excess of the prescribed limit at the time of the visit.</p> <p>The School Clerk reported that these have not been referred to Catering Finance for further recovery action as she was confident that payment will be received.</p> <p>The school have been previous charged for arrears.</p>	<p>The school should ensure that referrals are submitted to Catering Finance for all pupils with arrears in excess of the prescribed limits. Copies of the referral forms and email (if sent by email to Catering Finance) should be retained at the schools as evidence of this.</p>	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.3.2 Low	Although the school is printing out the Weekly Banking Returns it was noted that they are being signed and dated retrospectively, some weeks after the actual dates banking were made.	The Acting Headteacher should ensure that Weekly Banking & Catering Returns are signed for on a weekly basis as and when they are completed.	Implemented
5.4.1 Low	<p>The school currently has two authorised cheque signatories for the Private Fund, the Headteacher and Acting Headteacher both of whom are required to sign cheques.</p> <p>However, the Headteacher is currently on secondment to the Central South Consortium.</p> <p>Discussion at the school revealed that they previously had a third signatory but no replacement was made when this member of staff retired.</p>	The Acting Headteacher should consider adding a third cheque signatory to the Private Fund.	31 January 2020

## AUDIT NAME: MAERDY COMMUNITY PRIMARY SCHOOL

DATE FINAL REPORT WAS ISSUED: 20/11/2019

### INTRODUCTION

The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.

Maerdy Community Primary School was last subject to an Internal Audit Review in May 2015, and this is the fourth cyclical visit made to the school to examine progress made under the self-evaluation process.

The Headteacher has confirmed that this report will be presented to the Full Governing Body at their Spring Term 2020 meeting.

### SCOPE & OBJECTIVES

The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the school, using transactions processed during financial years 2018/19 and 2019/20.

The objectives of the review were:

- To review the Governance arrangements in place at the school.
- To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.
- To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.
- To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.
- To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the school's I.T equipment are restricted, that hardware and software is adequately protected and that the School and Governing Body are appropriately registered under the Data Protection Act 2018.

### AUDIT OPINION

#### Safeguarding & Educational Visits

***The control environment in respect of Safeguarding and Educational Visits is considered to be effective with opportunity for improvement.***

Testing identified that all staff received the appropriate clearances before commencing duties in their posts. The School has a Safeguarding Policy which is reviewed annually, however, the latest version has not been presented to the Full Governing Body for formal endorsement. There was documentary evidence at the School to confirm that staff have received a copy of the Policy and have read and understood it, with the exception of 1 member of staff. This same

member of staff plus 1 additional casual member of staff have also not attended the latest Safeguarding training at the school.

The school make use of the EVOLVE system to record details of all off-site visits and staff are suitably qualified to make use of the system in accordance with the document 'Planning and Approval Procedures for Educational Visits'. There were however 4 residential trips on the system that had not been authorised in accordance with the correct timescales and 2 recent trips that had not been authorised in accordance with the procedures.

#### Governance

***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

The roles and responsibilities of the Governing Body and its sub committees have been set out in writing and membership is reviewed annually. Although a Register of Business Interests is in place at the school and is updated annually, declarations were missing for 2 Governors and a further 2 declarations had not been dated.

The Headteacher has not been formally delegated a limit for purchases and virements, and this report recommends that the Governing Body confirm a scheme of delegation, to formally record the Headteacher's financial limits for expenditure and budget virements (although it is accepted that all expenditure is currently reviewed by the Governing Body).

All statutory policies and documents are in place at the School, however, it could not be evidenced that they had all been formally reviewed by the Full Governing Body. This report recommends that when policies and documents are reviewed, they are presented to the Governing Body for ratification with this being clearly detailed in the Governing Body minutes.

#### School Private Fund

***The control environment in respect of the School Private Fund is considered to be effective with opportunity for improvement.***

A Management Committee has been established and the positions held reflect the actual duties undertaken.

A central record of daily income is currently not used by the Fund Treasurer to record income received. While separate trip income records are maintained in each classroom, the record of income currently maintained by the Treasurer is not completed until a deposit is made with the bank. This record also contains details of dinner money deposits made with the bank. Furthermore, a review of the class income records identified that entries are being made in pencil and the date the income is received is not recorded. All income received during the sample period examined was accurately verified to the bankings made.

The School Private Fund Ledger was found to be up to date at the time of the review and is reconciled to the bank statements monthly. All expenditure for the sample period examined was supported by receipts and appropriately incurred.

#### Purchase Card

***The control environment in respect of the Purchase Card is considered to be effective with opportunity for improvement.***

There is 1 Purchase Card at the school and a review of the expenditure revealed that there was a sufficient audit trail in respect of evidence to support card transactions during the sample period. It was however identified that that the Transaction Log is updated with items of expenditure upon receipt of the electronic bank statement. This report recommends that the log is updated as and when a purchase is made, both to comply with the guidance issued by the Procurement Service and to assist with the monthly reconciliation.

#### Data Security & Inventory

***The control environment in respect of Data Security & Inventory is considered to be effective and there are no findings contained within this report.***

The school is registered with the Information Commissioner and data is retained securely and backed up regularly. The School Inventory was up to date at



the time of the review.

#### School Meals

***The control environment in respect of School Meals is considered to be effective and there are no findings contained within this report.***

Dinner money is updated to SIMS, banked regularly and the school manage their arrears in line with the Catering Finance School Meal Protocol. Testing identified that free school meals are only provided to pupils for whom eligibility has been confirmed and retained, and the school meals income records are regularly reviewed by an independent member of staff to ensure that they are complete, accurate and agree with the deposits made.

#### Formula Funding

***The control environment in relation to Formula Funding is considered to be effective and there are no findings contained within this report.***

Pupil numbers were reviewed and no discrepancies were noted.

Implementation of the recommendations contained within this report will provide the Headteacher with the opportunity to enhance the control environment further.

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.1 Medium	<p>Section 3.16 of Safeguarding Children in Education: The role of local authorities and governing bodies under the Education Act 2002 states:</p> <p>'Governing Bodies should ensure that the School has an effective child protection policy...and is reviewed at least annually'.</p> <p>Although the 2018 / 2019 Child Protection Policy was available at the School, it had not been presented to and endorsed by the Full Governing Body.</p>	<p>The School and its Governing Body should ensure that following the annual review of the Child Protection Policy, it is formally presented to the Full Governing Body for endorsement and this is formally recorded in the Governing Body minutes.</p>	31 December 2019
5.1.2 Medium	<p>Point 3.1 of the Cwm Taf Safeguarding Children Board (CTSCB) Model Safeguarding Policy (that should be adopted by schools) states:</p> <p>'The Designated Senior Person (DSP) for Child Protection will.....ensure that all staff have signed to say that they have received, read and understood the Child Safeguarding Policy.'</p> <p>Although there was evidence at the School to demonstrate that staff had, received read and understood the policy, it was noted that 1 member of staff had not signed to confirm that the policy had been received, read and understood.</p>	<p>Following each annual review, the Designated Senior Person should ensure that all members of staff sign to demonstrate that they have received, read and understood the Child Protection Policy.</p> <p>Evidence of this should also be retained at the school.</p>	Implemented
5.1.3 Medium	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should...ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the knowledge and skills that are necessary to carry out their responsibilities</p>	<p>The Headteacher should ensure that safeguarding training is arranged for the 2 members of staff identified as soon as possible.</p> <p>The School should develop a central training record, to demonstrate the date and level of</p>	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>for child protection effectively, which is kept up to date by refresher training'</p> <p>Audit testing identified that whilst Level 1 Safeguarding training was provided to the whole School on 16th May 2019, there were 2 members of staff who were not present for the training.</p>	<p>training alongside individual staff names.</p> <p>This could be incorporated into the Child Protection Policy to allow the assessment of training requirements to coincide with the policy's annual review.</p>	
<p>5.1.4</p> <p>Medium</p>	<p>The 'Planning and Approval Procedures for Educational Visits' states that residential visits/adventure activities must be 'planned and approved using the EVOLVE system at least 28 days before visit'.</p> <p>From a sample of recent residential trips examined, 4 trips were identified whereby formal authorisation from the Local Authority has not been obtained within the correct timescales:</p> <ul style="list-style-type: none"> <li>• 13.6.18 - Manor Adventure – trip not updated onto EVOLVE until 7.6.18</li> <li>• 18.6.18 - Abernant Lake – trip not updated onto EVOLVE until 25.5.19</li> <li>• 5.6.19 – Abernant – trip updated onto EVOLVE 7.5.19 but not authorised by School and Local Authority until 15.5.19</li> <li>• 12.6.19 - London – not updated onto EVOLVE until 5.6.19</li> </ul> <p>Furthermore, the following 2 trips remain at EVC status stage on EVOLVE (so have not been authorised) even though they have taken place:</p> <ul style="list-style-type: none"> <li>• 17.7.19 - Caerphilly Ranch New</li> <li>• 11.9.19 - Caerphilly Mountain Ranch Gruffalo forest</li> </ul>	<p>Care should be taken to ensure that all trips / activities are entered onto EVOLVE within the correct time-scales, and are authorised in the correct manner.</p>	<p>Implemented</p>

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.2.1 Medium	Discussion at the School revealed that although the Governing Body scrutinise School expenditure, via reports provided from the Governor Support Officer, the Headteacher has not been formally delegated a limit for purchases and virements.	The Governing Body should confirm a scheme of delegation, to formally record the Headteacher's financial limits for expenditure and budget virements. The agreed limits should be minuted and be incorporated into the School's Financial Procedures document.	31 March 2020
5.2.2 Medium	Where Governing Body Sub committee meetings are held, the minutes for each meeting are held at the School. Examination of the minutes identified the following: <ul style="list-style-type: none"> <li>• It could not be determined which committee was meeting, as there was a lack of narrative.</li> <li>• The minutes are not signed.</li> <li>• The minutes have not been ratified by the Full Governing Body.</li> <li>• Governors do not sign to confirm their attendance at the meetings.</li> </ul>	It should be ensured that all sub committee minutes documented in the same format as the Full Governing Body minutes and presented to the Full Governing Body for ratification.  Attendance sheets for all sub committee meetings must be completed and decisions only made where meetings are quorate.  All Governing Body committee and sub committee minutes should be signed by the Chair of Governors.	Implemented
5.2.3 Medium	Section 2.9 of the Scheme for Financing Schools states that:  'Governing bodies are required to establish a register of business interests...which lists for each member of the governing body and the Head Teacher any business interests they or any member of their immediate family have. The register must be kept up-to-date by notification of changes from governors and the Head Teacher, and through an annual review process'.	A declaration of business interests register should be completed on an annual basis which details the business interests of all Governors, the Headteacher and any other staff who may influence financial decisions at the School.  Declarations should be completed immediately in respect of the 2 Governors	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	Although a register has been established by the School, no declarations were present for 2 Governors and 2 declarations had not been dated.	identified, and dated for the other 2.	
5.2.4  Medium	<p>All statutory policies and documents are in place at the School.</p> <p>However, it was not evident within the Governing Body minutes that all had been reviewed by the Governing Body within the last 3 years.</p> <p>Please refer to Appendix A for details.</p>	<p>The policies and documents identified should be reviewed as soon as possible. Following review, they should be presented to the Full Governing Body for ratification (and this should be minuted).</p> <p>Details of review should be captured on the document covers i.e. date reviewed, date to be reviewed, and signed and dated as this will assist the Headteacher in forming a policy review schedule.</p>	Implemented
5.3.1  Medium	<p>There is no formal central record of daily income maintained at the school by the Treasurer.</p> <p>Currently, separate income records are maintained in each classroom, and while the handover of income between the classes and the Treasurer is adequately demonstrated, a central record of all income is not completed until a deposit is made with the bank. It was also noted that this record also contains details of dinner money deposits made with the bank.</p>	<p>The records for School Private Fund Income and School Dinner Money Income should be maintained separately.</p> <p>A formal Record of Daily Income for the School Private Fund (only) should be introduced and updated immediately income is received from the classrooms, detailing clearly the amounts received as well as the date and nature of the income.</p> <p>This record should be totalled and agreed to the cash in hand balance, and ruled off when a deposit is made with the bank.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.3.2 Medium	<p>A review of the teachers Income records for the Mountain View Trip 2 identified the following:</p> <ul style="list-style-type: none"> <li>• Entries are being completed in pencil.</li> <li>• The date income is received is not being recorded (even though there is provision on the record).</li> </ul>	<p>The class income records are prime financial documents and as such, the entries should be recorded in ink.</p> <p>As per the system intended, care should be taken in the classroom to ensure that the date income is received is always recorded alongside each individual payment received.</p>	Implemented
5.4.1 Medium	<p>Point 6.1 of the Cardholder Manual for Schools states:</p> <p>'Each Purchasing Card transaction should be recorded on your transaction log as soon as the transaction is complete to ensure that no information is omitted.'</p> <p>The Transaction Log is currently updated following receipt of the on-line Bank Statements, and not as and when a purchase is made.</p>	<p>In line with the Cardholder Manual, the transaction log should be updated as and when a Purchase Card payment is made, which will enable the transactions listed on the log to be reconciled to the Barclays system monthly.</p>	Implemented

**AUDIT NAME: PONTYCLUN PRIMARY SCHOOL**

**DATE FINAL REPORT WAS ISSUED: 21/11/2019**

### **INTRODUCTION**

The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.

Pontyclun Primary School was last subject to an Internal Audit Review in June 2015, and this is the fourth cyclical visit made to the school to examine progress made under the self-evaluation process.

The Headteacher has confirmed that this report will be presented to the Full Governing Body at the Spring Term meeting on 24th February 2020.

### **SCOPE & OBJECTIVES**

The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the school, using transactions processed during financial years 2018/19 and 2019/20.

The objectives of the review were:

- To review the Governance arrangements in place at the school.
- To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.
- To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.
- To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.
- To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.
- To ensure that all orders raised by the school are appropriate and reflected in the budget, are correctly authorised and comply with Financial Regulations.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the school's I.T equipment are restricted, that hardware and software is adequately protected and that the school and Governing Body are appropriately registered under the Data Protection Act 2018.

## AUDIT OPINION

### Safeguarding & Educational Visits

***The control environment in respect of Safeguarding & Educational Visits is considered to be to be insufficient and requires improvement.***

The School has a Child Safeguarding Policy in place which was presented to and ratified by the Governing Body in May 2017. This Policy was later reviewed and updated for approval by the Governing Body in October 2018, however this was deferred to the Spring Term 2019 and at the time of the audit review remained un-ratified. It is however acknowledged that since the audit took place, the revised Policy was approved by the Governing Body on 14th October 2019. As a result of the school previously working to the 2017 model, the requirements in respect of maintaining documentary evidence to confirm that all members of staff have received a copy of the Policy, and have read and understood it have not been followed (as this was introduced later).

There are currently 3 members of staff at the school who have received Level 3 training, although these have recently expired and should be renewed as soon as possible. The Headteacher confirmed that Level 1 Safeguarding training was provided to all School staff in September 2019, although no signed register was completed as evidence of those staff in attendance. There was however evidence at the school to confirm that staff undertook RCT Level 1 training in January 2019, although there are 18 members of staff currently employed at the school who did not attend.

Internal Audit is able to provide assurance that all staff at the school received a DBS clearance prior to commencing in post.

The School make use of the EVOLVE system to record details of off-site visits and staff are suitably qualified to make use of the system in accordance with the document 'Planning and Approval Procedures for Educational Visits'. However, not all trips examined had been entered onto EVOLVE and authorised in accordance with the designated timescales.

### Governance

***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

The roles and responsibilities of the Governing Body and its sub committees have been set out in writing. While all Statutory Policies and Documents were present at the time of the audit, 8 of these Policies had not been appropriately signed and dated by the Headteacher and Chair of Governors, and 4 showed no evidence of being reviewed within the past 4 years.

Committee minutes were present in respect of all Governing Body and sub-committee meetings. At the time of the audit the Register of Business Interests had been completed appropriately. There are currently four vacancies on the Governing Body for which the school should continue to canvass to fill.

### Purchase Card

The control environment in respect of the Purchase Card is considered to be effective with opportunity for improvement.

The School has one Purchase card in operation. All purchases reviewed during the sample period were supported with documentation i.e. receipts, invoices, online orders, and all transactions had been 'reviewed' and 'authorised' on the Barclaycard system.

While a manual record of all expenditure is maintained at the school there is no appropriate Transaction Log in operation. A card sharing record is in place at the school however this was not in the format recommended by Procurement Services hence some detail was not recorded. Examples of a Transaction Log and Card Sharing Log have been provided to the school and should be introduced immediately.



#### School Private Fund

***The control environment in respect of the School Private Fund is considered to be effective.***

A review of the latest annual statement submitted to Education Finance revealed that it was accurately completed and submitted in accordance with prescribed timescales.

The Treasurer maintains detailed records with an adequate audit trail of all income and expenditure transactions. A manual and electronic ledger is used by the Treasurer to record transactions (in the format recommended) with both up to date at the time of the review. As the electronic Ledger fulfils the requirements of the Regulations, a verbal recommendation was made to the School that an additional manual Ledger is not required.

All expenditure within the sample period was for the benefit of the pupils and adequately supported with receipts / vouchers. It is noted that there are currently only two signatories for the Private Fund account, which may result in payments being delayed if one of the cheque signatories is absent from school. This report recommends a third signatory is added to the panel of signatories.

#### Purchasing

***The control environment in respect of Purchasing is considered to be effective and there are no findings contained within this report.***

The majority of purchases are made by the School using the Purchase Card.

#### School Meals

***The control environment in respect of School Meals is considered to be effective and there are no findings contained within this report.***

School Meals were reviewed and no discrepancies were noted. Income for School Meals is mainly collected via online payments from parents.

#### Formula Funding

***The control environment in respect of Formula Funding is considered to be effective and there are no findings contained within this report.***

Pupil numbers were reviewed with no discrepancies noted, with returns accurately completed and submitted.

Implementation of the recommendations contained within this report will enhance the control environment further.

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.1 Medium	<p>Section 3.16 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent Schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should ensure that the School has an effective Child Safeguarding Policy...and is reviewed at least annually'.</p> <p>The latest Safeguarding Policy ratified by the School's Governing Body was dated 4th May 2017.</p> <p>Discussion with the Headteacher and examination of the Governing Body minutes established that a new model Safeguarding Policy was presented to the Governing Body on the 18th October 2018, however, it was not actually agreed and was deferred to the next meeting in the Spring Term for further discussion. However, a review of the minutes relating to the Spring Term meeting revealed that this was not subsequently presented or ratified.</p> <p>NB. Following the audit review, the Headteacher provided the Governing Body minutes for their meeting held on 14th October 2019, whereby the Safeguarding Policy was agreed.</p>	<p>The School and its Governing Body should ensure that the Child Safeguarding Policy is subject to review and endorsement (via a Governing Body minute) on an annual basis.</p>	Implemented
5.1.2 Medium	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent Schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the</p>	<p>The Headteacher should ensure that arrangements are made for the appropriate Safeguarding and Child Protection training (Level 3) to be undertaken for the required members of staff.</p>	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>knowledge and skills that are necessary to carry out their responsibilities for child protection effectively, which is kept up to date by refresher training'.</p> <p>The current requirement for Level 3 Safeguarding training is that this needs to be reviewed every 2 years. Whilst there are 3 members of staff who are Level 3 trained, it was identified that the last training undertaken by these staff was in June and July 2017, and is therefore due for renewal having recently expired.</p> <p>NB. It is acknowledged that the Headteacher had contacted the Safeguarding Training Team (Rock Grounds) and received advice that Level 3 training was required every 3 years (not 2). Additionally, the Headteacher had already made arrangements for Level 3 training to be undertaken by a further 2 members of staff and a Governor in November 2019.</p>	<p>The School should develop a central training record, to formally demonstrate the date and level of safeguarding training alongside individual staff names.</p> <p>This could be incorporated into the Child Safeguarding Policy to allow the assessment of training requirements to coincide with the annual review of the Policy.</p>	
5.1.3 Medium	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent Schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the knowledge and skills that are necessary to carry out their responsibilities for child protection effectively, which is kept up to date by refresher training'.</p> <p>The Headteacher confirmed that Level 1 Safeguarding refresher training</p>	<p>The Headteacher should ensure the 18 members of staff undertake Level 1 Safeguarding training as soon as possible.</p> <p>A formal signed record should be maintained each time any member of staff at the School undertakes any Safeguarding Training. This also includes whole school training which is often provided on Inset Day.</p> <p>This will allow the assessment of training</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>had been provided to all school staff in September 2019. However, no manual signed register of attendance has been completed. The School are therefore unable to evidence the training undertaken at the school.</p> <p>It is acknowledged that the Headteacher produced a RCT Level 1 training certificate for the whole school, which was undertaken on 7th January 2019. Whilst a signed register of attendance was attached, it was identified that 18 current members of staff had not attended the training when cross referenced to the current staffing list.</p>	<p>requirements to be easily identified and ensure that a formal record is available.</p>	
5.1.4 Medium	<p>The 'Planning and Approval Procedures for Educational Visits' states that all trips/excursions should be updated and approved on EVOLVE prior to taking place, and where there are residential visits / adventurous activities these must be 'planned and approved using the EVOLVE system at least 28 days before visit'.</p> <p>Examination of a sample of 7 trips recorded on EVOLVE revealed the following issues:</p> <p>Dark Skies Event - Year 6 Date of trip - 28/3/2018 Entered on Evolve - 28/3/2018 Authorised on Evolve - 28/3/2018</p> <p>Llangrannog - Year 5 Date of trip - 18/5/2018 to 20/5/2018 Entered on Evolve - 18/5/2018 Authorised on Evolve - 18/5/2018</p>	<p>Care should be taken to ensure that all trips / activities are entered onto EVOLVE within the correct timescales for approval.</p> <p>Where the trip is residential visits / adventurous activities they must be planned and approved using the EVOLVE system at least 28 days before visit in order for the Outdoor Education Advisor to give the necessary assurance that the provider and trip arrangements are appropriate.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>Principality Stadium Trip - Year 5 Date of trip - 12/4/2019 Entered on Evolve - 12/4/2019 Authorised on Evolve - 15/5/2019</p> <p>Blaenavon Ironworks Date of trip - 17/12/2018 Entered on Evolve - 17/12/2018 Authorised on Evolve - 19/12/2018</p> <p>The remaining 3 trips had been planned and approved appropriately.</p>		
5.1.5  Low	<p>Point 3.1 of the Cwm Taf Safeguarding Children Board (CTSCB) Model Safeguarding Policy states:</p> <p>'The Designated Senior Person (DSP) for Child Protection will...Ensure that all staff have signed to say that they have received, read and understood the Child Safeguarding Policy'.</p> <p>The School's Child Safeguarding Policy was last reviewed by the Governing Body in May 2017.</p> <p>Discussions with the Headteacher established that whilst the School were aware of the latest Cwm Taf Safeguarding Children Board (CTSCB) Model Safeguarding Policy, issued in June 2017 to all schools, it had yet to be formally adopted by the School (see Finding 5.1.1).</p>	<p>The Headteacher should ensure that that each member of staff signs and dates to demonstrate that they have received, read and understood the Safeguarding Policy and evidence of this retained at the School.</p>	<p>Implemented</p>

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>As a result, requirements in regards to designated safeguarding staff and all other staff having to sign to confirm that they have received, read and understood the Child Safeguarding Policy have not been put in place.</p> <p>It is acknowledged what whilst a form has been introduced for staff to confirm that they have received, read and understood the Policy (on Inset Day), the format is unclear in respect of an instruction to sign. As a result, not all staff have signed.</p>		
5.2.1 Medium	<p>While all Statutory Policies and documents were in place at the School, it was identified that the following 8 Policies had not been signed and dated by the Chair of Governors and Headteacher as confirmation that the Policies held had been ratified. These were: -</p> <ul style="list-style-type: none"> <li>• Admissions Policy</li> <li>• Charging Policy</li> <li>• Health &amp; Safety Policy</li> <li>• Pupil Discipline Policy</li> <li>• Special Educational Needs Policy</li> <li>• Staff Discipline, Conduct, Capability &amp; Grievance Procedures</li> <li>• Freedom of Information Publication Scheme</li> <li>• Target-Setting for Schools</li> </ul> <p>Additionally, it was noted that 4 Policies had not been reviewed within the last 4 years.</p>	<p>Any Policies that are updated/amended should be presented to the Governing Body for ratification with a record held of this (recorded via the minutes).</p> <p>Each Policy should be signed and dated by the Chair of Governors and Headteacher as confirmation of the Policies held at the School and that they have been ratified.</p> <p>The Headteacher should also introduce a rolling review programme for all Policies and ensure that any Policies that have not been reviewed in the last 3 years are updated.</p>	31 December 2019

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<ul style="list-style-type: none"> <li>Charging Policy</li> <li>Health &amp; Safety Policy</li> <li>Freedom of Information Publication Scheme</li> <li>Target-Setting for Schools</li> </ul>		
5.2.2 Low	<p>The membership of Governing Bodies is set out in chapter 3 of The Government of Maintained Schools (Wales) Regulations 2005. This specifies that the composition of the Governing Body should consist of either 13 or 17 Governors.</p> <p>There are currently 4 vacancies at the School: -</p> <ul style="list-style-type: none"> <li>3 LEA Governor</li> <li>1 Community Governor</li> </ul>	The school should endeavour to fill the Governor vacancies as soon as possible.	Implemented
5.3.1 Medium	<p>Section 6 of the 'Cardholder Manual for Schools' document issued by Procurement Services states that: -</p> <p>'Each Purchasing Card transaction should be recorded on the transaction log as soon as the transaction is complete to ensure that no information is omitted'.</p> <p>There is currently no Transaction Log in place at the School. Whilst the Finance Clerk maintains a manual record of purchases, this includes all expenditure incurred by the school and not only purchases made using the Purchase Card.</p>	<p>A Transaction Log should be introduced for the Purchase Card in a format recommended by the Procurement Service.</p> <p>Details of all Purchase Card transactions should be promptly updated onto the Transaction Log which should then be used to reconcile to the Purchase Card system/expenditure incurred.</p> <p>An appropriate Transaction Log was provided</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>Section 7 of the 'Cardholder Manual for Schools' document also states:</p> <p>-</p> <p>"Cardholders must check that the bank statements match those on the transaction log".</p> <p>Discussion at the school revealed that while a reconciliation of Purchase Card expenditure takes place, there is no evidence at the School to support this as a Transaction Log is not being used.</p>	to the School during the audit review.	
5.3.2 Low	Although a Cardsharing Log is maintained each time the Purchase Card is shared with other members of staff, it is not being maintained in the format recommended by Procurement Services.	<p>A copy of the correct document to be used was provided to the school during the audit review.</p> <p>On occasions where a member of staff requires use of the card, care should be taken to ensure that the formal signing in / out record includes the times the card is taken and returned together with the signature of the member of staff.</p>	Implemented
5.4.1 Low	There are currently only 2 cheque signatories for the School Private Fund account. (Both signatures are required to authorise a cheque).	The school should consider adding a third cheque signatory, to ensure that cheques can always be authorised and issued promptly (in the absence of one signatory).	31 December 2019



**AUDIT NAME: YGG ABERCYNON**

**DATE FINAL REPORT WAS ISSUED: 28/11/2019**

### **INTRODUCTION**

The self-evaluation process is designed to evaluate the effectiveness of a school's financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.

YGG Abercynon was last subject to an Internal Audit Review in April 2015 and this is the third cyclical visit made to the school to examine progress made under the self-evaluation process.

The Headteacher has confirmed that this report will be presented to the full Governing Body at their meeting on 30th January 2020.

### **SCOPE & OBJECTIVES**

The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the school, using transactions processed during financial years 2018/19 and 2019/20.

The objectives of the review were:

- To review the governance arrangements in place at the school.
- To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.
- To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.
- To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.
- To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.
- To ensure that all orders raised by the school are appropriate and reflected in the budget, are correctly authorised and comply with Financial Regulations.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the school's IT equipment are restricted, that computer hardware and software is adequately protected and that the School and Governing Body are appropriately registered under the Data Protection Act 2018.

## AUDIT OPINION

### Governance

***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

While all statutory policies were present at the time of the audit, for some of the policies it was unclear as to when they were reviewed and presented to the Governing Body due to the lack of detail in the corresponding meeting minutes. The majority of policies had been signed by the Headteacher and Chair of Governors.

Signed Committee minutes were present in respect of all Governing Body and sub-committee meetings. However, whilst the names of those who attend sub-committee meetings is noted in the minutes, no formal attendance register or list is completed. This report recommends that a formal attendance sheet is introduced to meet statutory requirements.

At the time of the audit the Register of Business Interests had yet to be completed for the current year as the first full Governing Body meeting was scheduled to take place on the 17th October 2019. The previous year's declarations were however present as evidence of the procedure in place.

There are currently 3 vacancies on the Governing Body for which the school should continue to canvass to fill.

### Safeguarding & Educational Visits

***The control environment in respect of Safeguarding & Educational Visits is considered to be effective with opportunity for improvement.***

The school has a Child Protection Policy in place which was last reviewed and presented to the Governing Body in May 2019. All staff have certified a declaration form that they have received, read and understood the policy.

Level 1 Safeguarding training was up to date in respect of all current staff being trained in June 2019. The Headteacher reported that he has not yet received the training certificate hence this should be followed up as soon as possible.

There are currently 3 members of staff at the school who have received Level 3 training. Certificates for training are currently held by individuals, however these are to be retained centrally going forward.

Internal Audit is able to provide assurance that all staff at the school received a DBS clearance prior to commencing in post.

The school use the EVOLVE system to document and authorise all planned trips and sports activities including rugby and swimming. It was noted for one residential trip this year that the necessary documentation was not submitted to the Outdoor Activities Advisor within the recommended 28 days.

### School Private Fund

***The control environment in respect of the School Private Fund is considered to be effective with opportunity for improvement.***

The Treasurer maintains detailed records with an adequate audit trail of all income and expenditure transactions. A manual ledger book is used by the Treasurer to record transactions with income and expenditure recorded separately and this was up to date at the time of the review.

The expenditure incurred within the sample period was solely for the benefit of the pupils and was adequately supported with receipts / vouchers.

A review of the latest annual statement submitted to Education Finance revealed that it was accurately completed and presented to the Governing Body in November 2018 and submitted in accordance with prescribed timescales. It was noted however that the approval of the accounts was deferred until the Spring Term 2019 and this was subsequently undertaken in February 2019.

One payment was noted to an external supplier for services but the school did not completed an IR35 assessment.

#### Purchase Card

***The control environment in respect of the Purchase Card is considered to be effective and there are no findings contained in this report.***

The school has three Purchase cards in operation. All purchases reviewed during the sample period were supported with documentation i.e. receipts, VAT invoices, online orders, and all transactions had been 'reviewed' and 'authorised' on the Barclaycard system.

It was noted that a single Transaction Log is in operation for all three cards and this is a continuous list of transactions split into monthly periods. This is printed and retained with the supporting documentation for each monthly period. The cardholder's initials are used to identify which card has been used for each transaction and this appears to be working well. The school also maintain a signing in and out log when the card is shared with other staff.

#### School Meals

***The control environment in respect of the School Meals system is considered to be effective with opportunity for improvement.***

School meals income is recorded directly onto SIMS daily with meal numbers provided daily to Catering staff. Income is banked on a weekly basis. The Weekly Banking and Catering Returns are completed and signed each week by the Headteacher.

The school are sending reminder letters to parents in respect of dinner money arrears on a regular basis. The school are also submitting ½ termly returns accordingly although failed to submit a return for ½ term February 2019.

At the time of the visit there were 20 pupils with arrears in excess of the 2 week limit. Discussions at the school revealed that none of those 20 have been referred to Catering Finance for further recovery action. The school have been charged for arrears previously.

#### Purchasing

***The control environment in respect of Purchasing is considered to be effective and there are no findings contained within this report.***

The majority of purchases are made by the school using the purchase card. However it was noted that an F111 Order Book is also in operation and is used unnecessarily to raise orders for transactions made using the purchase card. A verbal recommendation was made during the review that this is not required and can be discontinued.

#### Formula Funding

***The control environment in respect of Formula Funding is considered to be effective and there are no findings contained within this report.***

Pupil numbers were reviewed and no discrepancies were noted.

Implementation of the recommendations contained within this report will enhance the control environment further.

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.3 Medium	Currently there is no formal attendance register taken for sub-committee meetings, although those in attendance are noted on the subsequent meeting minutes.	A formal attendance list/register should be introduced for all sub-committee meetings held and signed by all in attendance.	Implemented
5.1.1 Medium	All statutory policies were in place at the school and the Headteacher has a policy review document in place.  However, it was difficult to identify when some of these policies were ratified / presented to the Governing Body as it was difficult to identify this from the Governing Body minutes.	Any policies or documents that are updated / amended should be presented to the Governing Body for ratification with a record held of this (and recorded via the minutes). Details should be captured on the document covers i.e. date reviewed, date to be reviewed, signed and dated etc.	29 February 2020
5.1.2 Low	The membership of governing bodies is set out in chapter 3 of the Government of Maintained Schools (Wales) Regulations 2005. This specifies that the composition of the Governing Body should consist of either 13 or 17 Governors. It was confirmed in the Instrument of Government that the school's Governing Body should consist of 13 members.  Examination of the current Governing Body structure revealed that there are currently only 10 Governors in post at this time.	The school should continue to endeavour to fill the Governor vacancies as soon as possible.	29 February 2020
5.2.1 Low	The current requirements for safeguarding training are that Level 1 & 2 needs to be renewed every 3 years and facilitated by RCT with Level 3 being trained every 2 years (in house refresher training can also be provided as and when required by Level 3 trained staff).	The school should adapt its central training record, to formally demonstrate the date and level of safeguarding training alongside individual staff names along with future	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>A central training record is currently maintained for staff, however it did not include future dates when training would need to be renewed/refreshed.</p> <p>All training certificates are held by the Headteacher.</p>	<p>renewal/expiry dates.</p> <p>This could be incorporated into the Child Protection Policy to allow the assessment of training to coincide with the annual review of the Policy.</p>	
<p>5.2.2</p> <p>Low</p>	<p>The current requirements for the certification of the Safeguarding Policy (as per Cwm Taf Safeguarding Board) is that the policy should be signed by the following officers;</p> <p>Chair of Governors Governor Responsible for Child Protection (This can often be the same person)</p> <p>Headteacher Designated Senior Person (Again this can be the same person)</p> <p>Designated Deputy Person 1 Designated Deputy Person 2</p> <p>On review of the school's Safeguarding Policy it was noted that it had only be signed by the Chair of Governors (also as Governor responsible for Child Protection) and the Headteacher (also as Designated Senior Person), but no other Designated Deputy Persons have signed the policy as required.</p>	<p>The Headteacher should ensure that an additional Designated Deputy Officer is appointed and ensure that both Deputy officers certify the Safeguarding Policy as required.</p>	<p>Implemented</p>

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.2.3 Low	<p>The 'Planning and Approval Procedures for Educational Visits' states that residential visits / adventurous activities must be 'planned and approved using the EVOLVE system at least 28 days before the visit'.</p> <p>For one trip examined the information had not been updated in accordance with the specified timescales:</p> <p>Llangrannog 19 – 7.6.19 – 9.6.19            Visit Form created: 14.5.19            Submitted by Head: 23.5.19            Authorised by Head: 23.5.19            Approved by LA: 23.5.19</p>	<p>The school should remind all staff that trip information should be collated on a timely basis to allow the EVC Co-ordinator sufficient time to approve and submit the trip to the Outdoor Activities Advisor for approval within the procedure timescales.</p>	Implemented
5.3.1 Medium	<p>Examination of expenditure from the Private fund identified the following payment;</p> <p>27.6.19 KSJ – exercise session - £185.00</p> <p>It was reported that no IR35 assessment has been undertaken for this supplier.</p>	<p>Before a school engages with an external entity for the provision of services, they must review the employment status using the HMRC IR35 online tool.</p> <p>Further guidance on the completion of the online tool can be sought from the Council's Payroll &amp; Payments Service Manager.</p>	Implemented
5.4.1 Medium	<p>Review of school meals arrears at the time of the review identified 20 pupils with arrears in excess of the prescribed limit at the time of the visit, some in excess of £100.</p> <p>The School Clerk reported that these have not been referred to Catering</p>	<p>The School should ensure that referrals are submitted to Catering Finance for all pupils with arrears in excess of the prescribed limits. Copies of the referral forms and email (if sent by email to Catering Finance) should be</p>	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>Finance for further recovery action. The School have been previously charged for arrears.</p> <p>It was also identified that the school failed to submit their ½ term return for February 2019.</p>	<p>retained at the School as evidence of this.</p> <p>The school must ensure that they submit their half termly arrears return in accordance with the Arrears protocols.</p>	

**AUDIT NAME: PONTYGWAITH PRIMARY SCHOOL**

**DATE FINAL REPORT WAS ISSUED: 29/11/2019**

**INTRODUCTION**

The self-evaluation process is designed to help and advise Headteachers and support staff to evaluate the effectiveness of their financial and governance arrangements. The process requires primary schools to complete a self-evaluation checklist against expected controls.

Pontygwaith Primary School was last subject to an Internal Audit Review in November 2014, and this is the fourth cyclical visit made to the school to examine progress made under the self-evaluation process.

The Headteacher has confirmed that this report will be presented to the Full Governing Body at their Spring Term 2020 meeting.

**SCOPE & OBJECTIVES**

The checklist for non-chequebook primaries comprises of 101 standards that need to be reviewed. Audit testing was carried out on a sample of standards applicable to the school, using transactions processed during financial years 2018/19 and 2019/20.

The objectives of the review were:

- To review the Governance arrangements in place at the school.
- To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to Safeguarding.
- To ensure that the School Private Fund is appropriately administered in accordance with the requirements of the 2018 School Private Fund Regulations.
- To ensure that the Purchase Card is being used in accordance with the guidance and procedures issued by the Procurement Service.

- To ensure that all school meals income is identified, received and collected in accordance with Council Policy, arrears regularly reported and followed up and free meals only provided where entitlement has been confirmed by the Council.
- To ensure that all orders raised by the school are appropriate and reflected in the budget, are correctly authorised and comply with Financial Regulations.
- To ensure that all Formula Funding allocations are based on up to date and correct numbers of registered pupils, and an audit trail is maintained to ensure accountability and transparency of the numbers submitted.
- To ensure that the opportunities for unauthorised use of the school's I.T equipment are restricted, that hardware and software is adequately protected and that the School and Governing Body are appropriately registered under the Data Protection Act 2018.

## AUDIT OPINION

### Governance

***The control environment is respect of Governance is considered to be effective with opportunity for improvement.***

Whilst the roles and responsibilities of the Governing Body and its sub committees are reviewed annually a review of the membership of the Governing Body identified 2 Parent Governor vacancies and 1 LEA vacancy. It is however acknowledged that the Clerk to the Governors has advertised to fill these vacancies. All minutes examined had been appropriately signed and whilst the Headteacher has been formally delegated a limit for virements between budget headings a purchasing limit has not been formally delegated.

A Register of Business interests is in place at the School, with all current declarations present at the time of audit.

Whilst all statutory policies and documents are present and demonstrate a review by the Headteacher and the Chair of Governors, from the 25 statutory policies and documents, there are 2 policies that have not yet been presented to the Full Governing Body for formal ratification. There are also 2 statutory documents that should be subject to an annual review that have not been reviewed since Autumn 2016.

### Safeguarding & Educational Visits

***The control environment in relation to Safeguarding and Educational Visits is considered to be effective with opportunity for improvement.***

Good practice is noted in that the school has established relevant Safeguarding and Child Protection Policies both of which were in place at the time of the audit review. It is acknowledged that following the last annual review (Autumn Term 2018) and following ratification by the Governing Body, the policy was discussed during a staff meeting and made available to all staff on the shared server. However, no formal record was made to demonstrate that each member of staff had read the Policy.

The school recently received an update on Level 1 Safeguarding and Child Protection training, however, a review of the attendance sheet identified 2 current staff members who were not present for the training.

A record is held at the School of staff who have been DBS checked and audit testing confirmed that no staff commenced employment at the school prior to the completion of the required pre-employment checks.

The school make use of the EVOLVE system to record details of all off-site visits. Care should be taken to ensure that all trips and activities are entered on to EVOLVE and submitted for approval within the correct timescales as this had not been done for the 6 trips examined.



#### School Private Fund

***The control environment in relation to the School Private Fund is considered to be effective.***

The Treasurer maintains detailed records, with an adequate audit trail of all income and expenditure transactions. The Ledger was found to be of an appropriate format, and was up to date at the time of the review.

Income is banked regularly, however, bankings are not always undertaken in accordance with the limits / timescales contained within the School Private Fund Regulations. This report recommends that the School consider using a secure cash collection service to allow cash deposits to be made in a safe environment, thus eliminating the risks associated with visits to the bank / post office.

For the previous academic year all expenditure examined was solely for the benefit of the pupils / school, and in accordance with the School Private Fund Regulations. All items of expenditure examined were supported with receipts / invoices.

#### Purchase Card

***The control environment in relation to the Purchase Card is considered to be effective and there are no findings contained within this report.***

There is one purchase card in use at the school. A Transaction Log is maintained to record all expenditure and a card sharing log is in place to document occasions where the card is used by other members of staff. All purchases reviewed were supported with documentation i.e. receipts, invoices, and confirmation for on-line orders and no delays with the reconciliation to the Barclaycard system were noted.

#### School Meals

***The control environment in relation to the School Meals system is considered to be effective and there are no findings contained within this report.***

School meals income is recorded directly onto SIMS, with meal numbers provided to the Catering staff daily. Income is banked regularly and testing identified that free school meals are only provided to those for whom eligibility has been confirmed. The school meals income records are regularly reviewed by an independent senior member of staff to ensure that these are complete, accurate and agree with deposits made at the bank.

The school regularly send reminders to parents in respect of dinner money arrears; and Catering Finance is provided with a ½ Termly report.

#### Data Protection & Security

***The control environment in relation to Data Protection & Security is considered to be effective.***

The school is registered with the Information Commissioner and data is backed up regularly. At the time of the audit the school inventory had not been reviewed and updated for 3 years and this report recommends that an up to date Inventory be completed as soon as possible. There are comprehensive stock records maintained for all items of school uniform which are currently being sold.

#### Formula Funding

***The control environment in relation to Formula Funding is considered to be effective and there are no findings contained within this report.***

Pupil numbers were reviewed and no discrepancies were noted.

Implementation of the recommendations contained within this report will enhance the control environment further.

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.1 Medium	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p>'Governing Bodies should....ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the knowledge and skills that are necessary to carry out their responsibilities for child protection effectively, which is kept up to date by refresher training'</p> <p>Whilst Level 1 Safeguarding training was provided to the whole School on 8th November 2018, there were 2 members of staff who were not present for the training.</p>	<p>The Headteacher should ensure that safeguarding training is arranged for the 2 members of staff identified as soon as possible.</p> <p>The School should develop a central training record, to demonstrate the date and level of training alongside individual staff names.</p> <p>This could be incorporated into the Child Protection Policy to allow the assessment of training requirements to coincide with the annual review of the Policy.</p>	Implemented
5.1.2 Medium	<p>Point 3.1 of the Cwm Taf Safeguarding Children Board (CTSCB) Model Safeguarding Policy (that should be adopted by schools) states:</p> <p>'The Designated Senior Person (DSP) for Child Protection will.....ensure that all staff have signed to say that they have received, read and understood the Child Safeguarding Policy.'</p> <p>Although it was evident that the Headteacher had shared the policy with staff during a staff meeting on 19th November 2018, and placed the policy on a shared server for all to read, no request had been made for staff to sign to confirm that the policy had been received, read and understood.</p>	<p>Following each annual review, the Designated Senior Person should ensure that all members of staff sign to demonstrate that they have received, read and understood the Child Protection Policy.</p> <p>Evidence of this should also be retained at the school.</p>	Implemented

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.1.3 Medium	<p>The 'Planning and Approval Procedures for Educational Visits' states that residential visits/adventurous activities must be 'planned and approved using the EVOLVE system at least 28 days before visit'.</p> <p>From a sample of trips examined, 6 were identified whereby formal authorisation from the Local Authority (LA) has not been obtained within the correct timescales:</p> <ul style="list-style-type: none"> <li>• Manor Adventure 28.6.19 - trip not updated and authorised on EVOLVE until 27.6.19</li> <li>• Llangrannog 12.10.18 - trip not updated and authorised on EVOLVE until 2.10.18.</li> <li>• Oakwood 22.6.18 - trip remains at EVC so not formally authorised.</li> <li>• Manor Adventure 11.5.18 - not updated onto EVOLVE until 9.5.18 and not authorised by the LA until the date of departure.</li> <li>• Oakwood 16.06.17 - not updated onto EVOLVE until 15.6.17 and remains at EVC so not formally authorised.</li> <li>• Manor Adventure 2017 - not updated onto EVOLVE until the day of departure and whilst it was authorised by the LA, it was authorised after the trip had concluded.</li> </ul>	Care should be taken to ensure that all trips / activities are entered onto EVOLVE within the correct time-scales, in order for the Outdoor Education Advisor to give the necessary assurance that the provider and trip arrangements are appropriate.	Implemented

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.2.1  Medium	Whilst the Headteacher was formally delegated a limit for making virements between budget headings during the Finance Sub Committee meeting of 8th May 2019, a purchasing limit has not been formally delegated. The Headteacher has been in post since September 2016.	The Governing Body should confirm a scheme of delegation, to formally record the Headteacher's financial limits for expenditure. The agreed limits should be minuted and be incorporated into the School's Financial Procedures document.	Implemented
5.2.2  Low	The membership of governing bodies is set out in chapter 3 of The Government of Maintained Schools (Wales) Regulations 2005, which specifies that the composition of the Governing Body should consist of 4 Parent Governors and 3 LEA Governors.  Examination of the Governing Body structure revealed that there are currently 2 Parent Governor vacancies and 1 LEA Governor vacancy.  It is acknowledged that the school has recently advertised the Parent Governor vacancies and that there has been no interest.	The School should continue to canvass to fill the three Governor vacancies.	Implemented
5.2.3  Medium	All statutory policies and documents are in place at the School.  However, it was not evident within the Governing Body minutes that 2 policies had been reviewed by the Full Governing Body within the last 3 years: <ul style="list-style-type: none"> <li>• ALN Policy</li> <li>• Freedom of Information</li> </ul> There were also 2 documents that should be subject to an annual review that had not been reviewed since November 2016: <ul style="list-style-type: none"> <li>• Assessment Arrangements</li> <li>• Target Setting for Schools</li> </ul>	The policies / documents identified should be reviewed as soon as possible. Following review, they should be presented to the Governing Body for review and ratification (and this should be minuted).	31 March 2020

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
5.3.1  Medium	<p>Examination of the income banked since September 2018, identified that whilst bankings are undertaken regularly, the majority of banking made are not in accordance with the limits / timescales included within the School Private Fund Regulations (SPF). The most significant of these are:</p> <ul style="list-style-type: none"> <li>• 07.09.18 - £858.00</li> <li>• 03.10.18 - £1134.75</li> <li>• 15.10.18 - £1386.50</li> <li>• 19.11.18 - £1133.20</li> <li>• 12.12.18 - £1382.65</li> <li>• 22.02.19 - £879.55</li> <li>• 10.06.19 - £2405.20</li> <li>• 21.06.19 - £3399.65</li> </ul> <p>It is also a requirement of the SPF Regulations for deposits in excess of £2,500 to be undertaken by 2 members of staff (for cash insurance limits).</p> <p>It is acknowledged that income is securely retained whilst at the School.</p>	<p>The School should consider the introduction of a secure cash collection from LOOMIS and if this seems a feasible option, then contact should be made with the Council's Bank Reconciliation Team based at Bronwydd to discuss this option. There may be a charge for this service, but this would allow the School to make deposits in respect of the School Private Fund (and School Dinner Money) in a safe environment thus eliminating the risks associated with visits to the bank / post office.</p>	31 March 2020
5.4.1  Low	<p>A review of the School's Inventory identified that it has not been updated for 3 years.</p>	<p>A full Inventory review should be undertaken and all new equipment recorded as soon as possible. Thereafter an annual review should be carried out to ensure that the record is accurate and up-to-date.</p>	31 January 2020

**AUDIT NAME: YSGOL LLANHARI – FOLLOW UP****DATE FINAL REPORT WAS ISSUED: 22/11/2019****INTRODUCTION**

Ysgol Llanhari was last subject to a routine Internal Audit in December 2017. At this time, the overall control environment in respect of the School's financial and governance arrangements was considered to be 'insufficient and requires improvement'.

Following the presentation of the final report to Audit Committee, a follow-up review was requested, to ascertain whether recommendations made at the time have been successfully implemented.

This audit report provides the outcome of the follow up review that has now been completed.

The Headteacher has confirmed that this report will be presented to the Full Governing Body at their 3<sup>rd</sup> December 2019 meeting.

**SCOPE & OBJECTIVES**

Having given sufficient time for Management to implement the previous recommendations, the objective of this review was to:

- Establish the status of all recommendations raised within the previous report.

**AUDIT OPINION**

This follow up review concludes that the overall control environment in relation to the School's financial and governance arrangements has improved since the previous review, but work is still required in respect of implementing all recommendations in their entirety.

The previous audit report contained 28 recommendations. This follow-up review has established that 18 recommendations have been fully implemented, with a further 5 partially implemented. Of the 5 recommendations that remain not implemented, 4 are of High Priority.

It is acknowledged that the current Business and Estates Manager was appointed in September 2018 and there has been a clear commitment to addressing the recommendations previously made, albeit some are currently ongoing in their implementation. Following a detailed follow-up audit review of the previous recommendations, the status of each recommendation is shown below:

	Implemented	Not Implemented	Partially Implemented
<b>GOVERNANCE</b>			
<b>HIGH</b>	2		
<b>MEDIUM</b>	1		
<b>LOW</b>			1
<b>SAFEGUARDING</b>			
<b>HIGH</b>	2		
<b>MEDIUM</b>	1		
<b>LOW</b>	1		

<b>SCHOOL PRIVATE FUND</b>			
<b>HIGH</b>		1	
<b>MEDIUM</b>	2		2
<b>LOW</b>			
<b>PURCHASING</b>			
<b>HIGH</b>	1	1	
<b>MEDIUM</b>			
<b>LOW</b>			
<b>PURCHASE CARD</b>			
<b>HIGH</b>			
<b>MEDIUM</b>	1		
<b>LOW</b>	1		1
<b>SCHOOL MEALS</b>			
<b>HIGH</b>	1	1	
<b>MEDIUM</b>	2		1
<b>LOW</b>			
<b>SCHOOL INCOME</b>			
<b>HIGH</b>		1	
<b>MEDIUM</b>		1	
<b>LOW</b>	3		
<b>TOTALS</b>	<b>18</b>	<b>5</b>	<b>5</b>

A detailed breakdown of all previous recommendations is provided at Appendix A, with a Summary of each area provided below:

#### Governance

***The control environment in respect of Governance is considered to be effective with opportunity for improvement.***

All Statutory Policies have now been reviewed and ratified by the School's Governing Body.

The Committee Structure, Composition and Terms of Reference for 2018/19 was presented to the Governing Body and subsequently agreed and minuted.

The roles and responsibilities of the Governing Body and its Sub-Committees have been set out in writing.

In accordance with statutory requirements, all original, signed documents and minutes are now retained at the School in a central file and signed by the Chair of Governors.

The Finance Policy has also been reviewed and agreed by the Governing Body, with appropriate delegated financial limits agreed for all staff responsible for committing the School to expenditure.

There continues to be 4 Governing Body vacancies, although the Governing Body and its Sub-Committees achieve the quorate levels for meetings.

#### Safeguarding & Educational Visits

***The control environment in respect of Safeguarding and Educational Visits is considered to be effective, and there are no findings contained within this report.***

It was established that Level 1 Safeguarding Training was provided to the whole School in September 2018, with a central record maintained confirming the names of all staff in attendance. Additionally, up to date Level 3 training has been provided to all staff identified as requiring updated training.

All staff members have signed to confirm that they have received, read and understood the School's Safeguarding Policy, and a signed copy of this Policy is held at the School.

All tutors previously identified have been subject to an IR35 employment check, and the employment status of all individuals is now routinely checked using the HMRC online tool when a tutor is engaged, with evidence of this check retained at the School.

The School make use of the EVOLVE system to record details of all off-site visits and staff are suitably qualified to make use of the system in accordance with the document 'Planning and Approval Procedures for Educational Visits'. All trips examined had been entered onto EVOLVE and authorised in accordance with the designated timescales.

#### School Private Fund

***The control environment in relation to School Private Fund is considered to be effective with opportunity for improvement.***

The Treasurer maintains detailed records, with an adequate audit trail of all income and expenditure transactions. The Ledger was found to be up to date at the time of the review, however it was noted that a running balance is currently not recorded.

Since the last audit review, a formal process has been put into place whereby any surplus balances are either refunded to pupils or transferred to a pupil's balance for their next trip/event.

Income is banked weekly and the account reconciled to the bank statements monthly, although the electronic ledger is not printed off and signed when this reconciliation is undertaken.

During the sample period examined, income records within the Primary Department were found to be inaccurate as a parent had incorrectly processed their online trip payments as School Meals income.

It was also identified that Statements of Account are still not completed following each trip/event.

#### Purchasing

***The control environment in relation to Purchasing is considered to be effective with opportunity for improvement.***

No orders are currently raised on SIMS after receipt of the goods and corresponding invoice, however the School are instead using the 'non-order' invoice facility within SIMS to process payments, which should only be utilised for invoices such as utility bills, where costs are largely unknown.

The School have cancelled the store cards/accounts at the various shops/businesses they were held.

#### Purchase Card

***The control environment in relation to Purchase Card is considered to be effective with opportunity for improvement.***

There is now only one Purchase Card in operation at the School and one Transaction Log maintained. Whilst the Log is in an appropriate format, it was evident that it is not updated as and when purchases are made.

All purchases were adequately supported by receipts/invoices during the sample period examined. However, the reconciliation process is undertaken by the Finance Assistant who is also responsible for the day-to-day purchases made; hence there is no division of duties.



### School Meals

***The control environment in relation to School Meals is considered to be effective with opportunity for improvement.***

The level of School Meals arrears within the Primary Department amounted to £626.75 at the time of the audit. Additionally, there continues to be non-compliance with the Council's School Meals Arrears Recovery Protocols e.g. Catering Finance are not being notified of arrears on a half termly basis.

There is now an independent review of School Meals records for the Primary Department and a lockable safe has been installed in the Primary Clerk's office.

### School Income

***The control environment in relation to School Income is considered to be effective with opportunity for improvement.***

The hire of facilities/block bookings are now authorised by the Business & Estates Manager and the Headteacher and a central diary for bookings is now held.

The School continues to raise manual invoices to debtors outside of the main accounting SIMS (as SIMS does not allow invoices to be issued in Welsh).

Some teachers/staff collect income, for example, for the sale of educational books outside of the office, but do not maintain appropriate income records.

Implementing the recommendations contained in the report will enhance the current levels of control at the School.

## **APPENDIX A – PREVIOUS RECOMMENDATIONS AND OUTCOME OF FOLLOW-UP REVIEW**

### **5.1 GOVERNANCE**

<b>REF &amp; PRIORITY</b>	<b>ORIGINAL FINDING</b>	<b>ORIGINAL RECOMMENDATION</b>	<b>ORIGINAL MANAGEMENT RESPONSE</b>	<b>OUTCOME OF THE FOLLOW-UP AUDIT</b>	<b>NEW MANAGEMENT RESPONSE</b>
<b>5.1.1 High</b>	Whilst all Statutory Policies and Documents were in place at the time of the audit, issues were identified in terms of the frequency of review of 11 Policies, and in demonstrating that they have been presented to the Governing Body for ratification (i.e. Policies were not minuted as ratified).	<p>The Headteacher and Governing Body should ensure that they implement a rolling programme of review of all Policies. This will ensure that all Policies are up to date and reflect the current practices at the School.</p> <p>Following the rolling programme of review, Policies should be presented to the Governing Body for review and ratification (and this should be minuted).</p>	<p>A rolling programme for reviewing policies is in operation.</p> <p>They are presented to the Governors and verified, and this is recorded. More policies than usual were reviewed due to the school's recent Inspection and all of the school's statutory policies have now been approved since the 6th of December. A consistent</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, and audit testing has confirmed that the recommendation has been implemented.</p> <p>Discussions with the Headteacher and examination of the Policies and Governing Body Minutes held at the school established that all Statutory</p>	<p>Not required as original recommendation implemented.</p>

	<p>Please See Appendix A for details.</p> <p>Note: - 10 of the 11 Policies were due to be presented to the Governing Body on 6<sup>th</sup> December 2017.</p>	<p>Details of review should be captured on the document covers i.e. date reviewed, date to be reviewed, signed and dated etc.</p>	<p>reviewing process is in place.</p> <p>The review details are currently included at the end of each policy. The recommendation has been noted.</p>	<p>Policies are now in place and have been ratified by the Governing Body.</p>	
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>	<p>We will move the details of review from the back of the policies to the covers of any policies reviewed from now on.</p>	<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Headteacher</p> <p>Ongoing</p>	<p>Not Applicable.</p>	<p>Not Applicable</p>	

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.1.2</b></p> <p><b>High</b></p>	<p>The School's Finance Policy has not been updated since September 2015.</p> <p>This review has identified the following areas where improvements to the Policy can be made:-</p> <ul style="list-style-type: none"> <li>Since the current Headteacher's appointment to post in September 2014, the Governing Body has not formally confirmed the financial limits of delegated authority for incurring expenditure</li> </ul>	<p>The Governing Body should confirm a scheme of delegation and formally record the financial limits of delegated authority within the Governing Body minutes, to ensure that a permanent record of the limits and authorised staff is available at the School.</p> <p>Once completed, the Policy should be presented to the Governing Body for approval and issued to all appropriate members of staff. The School should ensure that this is regularly reviewed and updated going forward.</p> <p>Any revision to the Policy should</p>	<p>We will revise the school's Finance Policy and present it to the Governors.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, and audit testing has confirmed that the recommendation has been implemented.</p> <p>Discussions with the Business &amp; Estates Manager established that the Schools Finance Policy has now been reviewed to include details of delegated financial limits and the roles/responsibilities of staff within the financial administration of the School.</p>	<p>Not required as original recommendation implemented.</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
	(i.e. raising orders and approving payments) and amending budgets.  • There is insufficient detail for all the areas of financial administration at the School, and also the roles / responsibilities of all the individuals presently involved for each element within both the Primary and Secondary Departments.	take into account recommendations raised within this report.		The Policy was presented to the Finance Committee on 23 <sup>rd</sup> May 2019 and ratified by the full Governing Body on 18 <sup>th</sup> June 2019.	
		<b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b>		<b>UPDATED RECOMMENDATION</b>	<b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b>
		Headteacher & Business and Estates Manager  Present to Governors in the Autumn Term 2018 meeting		Not Applicable.	Not Applicable

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
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REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.1.3</b></p> <p><b>Medium</b></p>	<p>The structure of the Governing Body and sub-committees is agreed at the first Autumn Term meeting of every new School year.</p> <p>The School have now devised their own 'Statutory Committees' document to show the members of the sub-committees and their roles and responsibilities. Whilst this document states the name of the sub-committee, names of the members, roles and responsibilities of the members, and whether there are any exceptions (e.g. Headteacher is not permitted to be a member of the staff disciplinary &amp; dismissal committee), the document does not state what the quorum levels are for each committee.</p> <p>Additionally, the School have devised their own format of recording minutes. These detail the School name, type of meeting, date and time, names of Governors present, names of other people present and apologies received. A table with 3 columns detailing 'matter to discuss', e.g. Policies, 'Discussions and Decisions' and 'Actions' is also included. However, it was noted that each 'matter to discuss' is not numbered.</p> <p style="text-align: right;"><b>(CONTINUED)</b></p>	<p>The School's 'statutory committees' document should state the required quorum levels for each committee.</p> <p>All items discussed and the subsequent decisions should be numbered for ease of reference.</p> <p>All loose-leaf pages should be signed by the Chair of Governors.</p>	<p>The Statutory Committees document has been in place at the school for years before the appointment of the current Headteacher (including more than one audit visit).</p> <p>The Governing Body is aware of this and maintains a quorum at all times.</p> <p>We have now included the quorum number for every committee in the document.</p> <p>The school has been using this method to record meetings for years.</p> <p>It is clear that these three cases were an administrative oversight as all of the other pages were signed - both on the Welsh and English versions.</p> <p style="text-align: right;"><b>(CONTINUED)</b></p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, and audit testing has confirmed that the recommendation has been implemented.</p>	<p>Not required as original recommendation implemented.</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RESPONSIBILITY & TARGET DATE	ORIGINAL MANAGEMENT RESPONSE	UPDATED RECOMMENDATION	UPDATED RESPONSIBILITY & TARGET DATE
<b>Continued</b>	<p>The pages are loose-leaf and are numbered. All were initialled apart from the following:</p> <ul style="list-style-type: none"> <li>• HR &amp; Salaries committee 1/3/2017.</li> <li>• Full Governing body meeting 15/3/2016 - Each page of the Welsh version was signed, but only the back page of the English version.</li> <li>• Finance Committee 5/7/2017 - Only the front page signed.</li> </ul>	<p>Clerk of Governors / Secretariat</p> <p>Implemented</p>	<p>We will number all matters discussed from now on and ensure that no pages are omitted when the Chair signs off on minutes.</p>	<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
5.1.4  Low	<p>The membership of governing bodies is set out in chapter 3 of The Government of Maintained Schools (Wales) Regulations 2005, which specifies that the composition of the Governing Body should include 5 LEA and 2 Teacher Governors.</p> <p>Examination of the Governing Body structure revealed that there are currently 2 LEA and 1 Teacher Governor vacancies.</p>	<p>The School should continue to advertise in order to fill the vacancies as soon as possible.</p>	<p>It is getting increasingly difficult for schools to fill these places, despite our efforts to attract new school Governors. We will continue to advertise these posts.</p>	<p>Confirmed to have been partially implemented.</p> <p>The Headteacher indicated this recommendation had been partially implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been partially implemented.</p> <p>During the audit, there were 4 Governing Body vacancies:</p> <p>3 x LEA 1 x Parent</p>	<p>We are currently holding regular discussions with the Governors Support department to see if there are LEA members available – there are 3 empty roles currently and also 1 co-opted role following a resignation this term.</p> <p>1 x Parent role has now been filled.</p> <p>The Headteacher to continue to lobby the LEA with the help of the Governors Support department with a target to fill this role by July 2020.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Clerk of Governors</p> <p>Ongoing</p>		<p>The School should continue to advertise in order to fill the vacancies as soon as possible.</p>	<p>Headteacher</p> <p>July 2020</p>

**5.2 SAFEGUARDING**

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
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<p><b>5.2.1</b></p> <p><b>High</b></p>	<p>Section 2.21 of Keeping Learners Safe: The role of local authorities, governing bodies and proprietors of independent Schools under the Education Act 2002 (WAG circular 158/2015) states that:</p> <p><i>'Governing Bodies should ensure that all staff and volunteers who work with children undertake appropriate training to equip them with the knowledge and skills that are necessary to carry out their responsibilities for child protection effectively, which is kept up to date by refresher training'.</i></p> <p>The most recent Level 1 Safeguarding training was provided to School staff on the 30<sup>th</sup> June 2017.</p> <p>The following members of staff were not recorded as attending the training: -</p> <ul style="list-style-type: none"> <li>• RE - Casual exam invigilator</li> <li>• DH - casual exam invigilator</li> <li>• EJ - Supervisory assistant and casual exam invigilator</li> <li>• JJ - supervisory assistant</li> <li>• SP - casual exam invigilator</li> <li>• JP - Supervisory assistant</li> <li>• LR - exams and data officer</li> <li>• RR - casual exam invigilator</li> <li>• LW - supervisory assistant</li> </ul> <p style="text-align: right;"><b>(CONTINUED)</b></p>	<p>A formal record should be made each time any member of staff at the School undertakes any Safeguarding Training.</p> <p>The Headteacher should ensure that all members of staff, including casual supervisory assistants and exam invigilators receive Level 1 Safeguarding training and those staff identified should be trained as soon as possible.</p> <p>Level 3 training should be renewed for each of the individuals identified.</p>	<p>A formal record is kept every time a member of staff receives training.</p> <p>It is difficult to ensure that casual exam invigilators receive Level 1 training as they are only present for around 6 occasions during the summer.</p> <p>JJ, JP, LW received Level 1 training from RCT in November 2015. SP and LW no longer work at the school.</p> <p>LR received Level 1 training in January 2017. The Headteacher provided Level 1 Training to LR (May 2018) (as her name did not appear on the register for some reason)</p> <p>The Headteacher attended Level 3 training on 16.5.18 and the Deputy Headteacher attended training on 25.3.18</p> <p style="text-align: right;"><b>(CONTINUED)</b></p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Whole School Level 1 refresher training was provided in September 2018. A training record was presented to Internal Audit during the review, which was compared to the staff list obtained from the Vision team.</p> <p>From this record, it was identified that all members of staff had attended the training.</p> <p>Additionally, there are 5 members of staff trained to Level 3 at the School, with their subsequent Certificates available at the School as evidence.</p>	<p>Not required as original recommendation implemented.</p>
REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RESPONSIBILITY & TARGET DATE	ORIGINAL MANAGEMENT RESPONSE	UPDATED RECOMMENDATION	UPDATED RESPONSIBILITY & TARGET DATE



<p><b>Continued</b></p>	<p>There are also 5 members of staff trained to Level 3 at the School. The following issues were noted: -</p> <ul style="list-style-type: none"> <li>• Headteacher - Certificate at the School, but expired 5/11/2017 (cert dated 5/11/2015)</li> <li>• Deputy Headteacher (MT) - Certificate at the School, but expired 25/3/2017 (cert dated 25/3/2015).</li> </ul> <p>Discussions with the Headteacher identified that the designated Governor attended Level 3 training in March 2016, however there was no evidence (i.e. certificate) at the School.</p>	<p>The Headteacher provided Level 1 Training (May 2018) for the Summer 2018 examinations to the 3 invigilators who will be working in the school this year and who are yet to receive training. (RE, RR, EJ)</p> <p>Headteacher</p> <p>Level 1 training needs to be provided to JP as soon as possible</p>	<p>As explained during the week of the audit, there was no intention to maintain the training of the 5 members of staff on Level 3. Two experienced Assistant Headteachers have been trained in the past, however, they no longer have any designated responsibilities. The Acting Assistant Headteacher has also attended Level 3 training this year as a matter of good practice and professional development.</p> <p>The Certificate of the Headteacher and Deputy Headteacher (the school's designated officer and Deputy Designated Officer):</p> <p>The school's understanding, following validation and confirmation by RCT (Heddfan) in summer 2017, was that this certificate would last for 3 years and therefore need to be renewed in November 2018.</p> <p>Following a query by Audit regarding this during the visit, the school phoned Heddfan again and received a different answer to the one given to the school in the summer. This was "every 2 or 3 years, whatever Estyn or Audit say".</p> <p>Estyn noted during our Autumn 2017 Inspection that the school's Safeguarding arrangements met the requirements and were not a cause of concern.</p> <p>Unfortunately, the designated Governor could not find her certificate, but she works as a Specialist Safeguarding Nurse who is responsible for providing safeguarding training to others.</p> <p>This report makes no reference to the Level 3 training and certificate of JC, the School Wellbeing Manager 15.6.17. This certificate was provided during the week of the audit.</p>	<p>Not Applicable.</p>	<p>Not Applicable</p>
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REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.2.2</b></p> <p><b>High</b></p>	<p>Examination of the Bank Account History Report identified payments are being made to an individual in respect of Welsh translation.</p> <p>No HMRC IR35 questionnaire was completed prior to appointing this individual and hence, no ESI reference number was obtained.</p> <p>It is however accepted that the School have completed the online tool in respect of other individuals, following receipt of the guidance by the Council.</p>	<p>Before a School engages with an external entity for the provision of services, they must review the employment status using the HMRC online tool.</p> <p>This should be done for this individual with evidence of the check retained at the School.</p>	<p>We have ensured that we have complied with the IR35 regulations but this slipped through the net in the rush to get the document translated.</p> <p>This has not happened again since October, and will not happen again.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Testing identified that since the last review, HMRC IR35 questionnaires have been completed for several entities, with the Business &amp; Estates Manager indicating the School will continue to do so.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Headteacher</p> <p>Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.2.3</b></p> <p><b>Medium</b></p>	<p>The School's Safeguarding Policy was last reviewed by the Governing Body on 8th March 2017 and at the time of audit; the School were in the process of adopting the latest Cwm Taf Safeguarding Children Board (CTSCB) Model Safeguarding Policy.</p> <p>Point 3.1 of the Cwm Taf Safeguarding Children Board (CTSCB) Model Safeguarding Policy states:</p> <p><i>'The Designated Senior Person (DSP) for Child Protection will...Ensure that all staff have signed to say that they have received, read and understood the Child Safeguarding Policy'</i></p> <p>On examinations, the following issues were identified:</p> <ul style="list-style-type: none"> <li>• The 2<sup>nd</sup> deputy designated person had not signed the Policy.</li> <li>• There are sheets at the School for each member of staff to sign and date to confirm that they have received, read and understood the child protection policy. However the names, dates and job titles were typed in for 7 members of staff and no forms had been completed by 5 Casual Exam Invigilators.</li> </ul>	<p>Once the revised Child Safeguarding Policy has been formally adopted and agreed by the Governing Body, it should be ensured that the relevant staff and Governors endorse the Policy as indicated on the cover of the Policy.</p> <p>Each member of staff should sign to demonstrate that they have received, read and understood the Child Safeguarding Policy.</p>	<p>All members of staff have signed to confirm that they have read and understood the Safeguarding Policy.</p> <p>Those which had been electronically signed were received via the staff's official school e-mail address, which provides a clear audit trail. However, we have now also acquired a handwritten signature.</p> <p>Please see above in relation to casual exam invigilators. These have now been completed.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>The latest Cwm Taf Safeguarding Policy (June 2018 version) has been adopted by the School and ratified by the Governing Body. Examinations identified that the Policy has been signed by all delegated staff and Governors, whilst evidence was available at the School to confirm all staff have signed to demonstrate that they have received, read and understood the Safeguarding Policy.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>All Staff</p> <p>Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.2.4</b></p> <p><b>Low</b></p>	<p>The 'Planning and Approval Procedures for Educational Visits' states that residential visits / adventure activities must be 'planned and approved using the Evolve system at least 28 days before visit'.</p> <p>Examination of a sample of five visits recorded on Evolve identified the following issues: -</p> <p><u>Llangrannog 2017</u> Date of trip - 5<sup>th</sup> - 8<sup>th</sup> December 2017 Date created on Evolve - 23<sup>rd</sup> November 2017 Approved by EVC &amp; Head - 26<sup>th</sup> November 2017 Approved by LA - 27<sup>th</sup> November 2017</p> <p><u>Glanllyn Yr 9</u> Date of trip - 7<sup>th</sup> - 10<sup>th</sup> July 2017 Date created on Evolve - 27<sup>th</sup> June 2017 Approved EVC &amp; Head - 3<sup>rd</sup> July 2017 Approved LA - 3<sup>rd</sup> July 2017</p> <p><u>Mountain biking</u> Date of visit - 28<sup>th</sup> September 2017 Date created on Evolve - 23<sup>rd</sup> September 2017 Approved EVC &amp; Head - 23<sup>rd</sup> September 2017 Approved LA - 24<sup>th</sup> September 2017</p> <p>The remaining 2 trips examined was found to be entered onto EVOLVE and authorised in accordance with the recommended procedures.</p>	<p>Care should be taken to ensure that all trips / activities are entered onto Evolve within the correct timescales.</p>	<p>Seeing as the trip at the beginning of September was a mountain biking challenge for pupils who had returned to the 6<sup>th</sup> form. As a result of this, it was impossible to give a month's notice as we were unable to organise the trip until we knew who had decided to return to 6<sup>th</sup> form and study the subject until September.</p> <p>Deputy Headteacher has reminded the relevant staff who have not complied with the Evolve deadlines and have generally drawn the attention of all members of staff to the process noted in the school staff handbook.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations of Evolve for a sample of trips confirmed that each had been updated and authorised within the correct timescales.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Deputy Headteacher. &amp; Business and Estates Manager</p> <p>October 2018 ongoing</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

### 5.3 SCHOOL PRIVATE FUND

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
5.3.1 Medium	<p>Section 9.2B of the School Private Fund Regulations states that:</p> <p><i>'Trips must not be run as profit making ventures. However, where a trip has been operated and makes a profit...the balance must either:-</i></p> <p><i>i) be divided equally and paid back to each paying pupil</i></p> <p><i>ii) be retained by the Private Fund, providing that consent of the parents has been given'</i></p> <p>Examination of fund records showed that surplus balances are being held within the fund account for trips undertaken since September 2016.</p>	<p>The School should review all trips over a determined period of time and where a trip has resulted in a surplus of funds, the balance must either:-</p> <p>i) be divided equally and paid back to each paying pupil, or;</p> <p>ii) be retained by the private fund, providing that consent of the parents has been given.</p>	<p>The recommendation has been noted.</p> <p>Arrangements have changed since we received the audit. We have refunded the money for the Cardiff trip in December, or we have transferred the money to pay for Year 8's language trip, according to the parents' wishes. We will do this for every trip going forward.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>The Fund Treasurer confirmed parents/pupils are notified of any surplus payments they have made, whereby if the amount is over £5 the parent pupil can request the amount back or have it transferred to a future trip. Any amounts under £5 are absorbed within the Fund account, which parents/pupils are notified of in writing each year.</p>	<p>Not required as original recommendation implemented.</p>
		<b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b>	<b>UPDATED RECOMMENDATION</b>	<b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b>	
		Secretariat Implemented	Not Applicable.	Not Applicable	

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
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REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.3.2</b></p> <p><b>Medium</b></p>	<p>Although it is acceptable to have the Fund Ledger in electronic format, there are certain requirements that must be met. Issues identified include:</p> <ul style="list-style-type: none"> <li>• The Ledger does not follow the expected format i.e. there is no running balance recorded.</li> <li>• The Ledger is not printed off to undertake the bank reconciliation. Therefore, there is no evidence i.e. signatures, on the Ledger to confirm it has taken place.</li> </ul> <p>Additionally, it was also found that the reconciliation is currently undertaken by the Fund Treasurer, who is not independent of the income and expenditure transactions.</p>	<p>The Fund Ledger should contain details of all income and expenditure transactions on the same page to provide a meaningful analysis of accounts, and a running balance for reconciliation to the bank statements.</p> <p>A copy of the Fund Ledger should be printed off and retained on file for each monthly reconciliation.</p> <p>An independent person should undertake the reconciliation.</p> <p>Appendix 2 of the School Private Fund Regulations provides notes of guidance for the completion of ledgers and a suggested format is included at Appendix 4 of these Regulations.</p>	<p>The running balance is recorded for the secondary section, but this needs to be reconciled with the Primary section. The Primary section has also been doing this from April 2018 onwards.</p> <p>The school has not been made aware of the need to print out the accounts book in order to reconcile with the bank in the past, so we note that recommendation.</p> <p>We will be printing the accounts book in order to reconcile with the bank from now on.</p> <p>Following the restructure of the office, the Business and Estates Manager will be responsible for reconciliation.</p>	<p>Confirmed to have been partially implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, whilst audit testing has confirmed that the recommendation has been partially implemented.</p> <p>The following issues were identified: -</p> <ul style="list-style-type: none"> <li>• The Ledger does not follow the expected format i.e. there is no running balance recorded.</li> <li>• The Ledger is not printed off to undertake the bank reconciliation. Therefore, there is no evidence i.e. signatures, on the Ledger to confirm it has taken place.</li> </ul> <p>It was also found that the reconciliation is currently undertaken by the Fund Treasurer, and countersigned by the Headteacher and Business &amp; Estates Manager.</p>	<p>Running balance is now part of each spreadsheet for all trips.</p> <p>The Fund Treasurer prints the fund ledger on each occasion in order to reconcile it with the bank account.</p> <p>The Business and Estates Manager and the Fund Treasurer reconcile the ledger and the Headteacher signs it to for accuracy.</p> <p>The recommendations have been implemented and they will continue under the management of the Business and Estates Manager.</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
		<b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b>  Primary Bursar/Clerk:  Implemented  Headteachers PA  September 2018.		<b>UPDATED RECOMMENDATION</b>  The Fund Ledger should contain details of all income and expenditure transactions on the same page to provide a meaningful analysis of accounts, and a running balance for reconciliation to the bank statements. A copy of the Fund Ledger should be printed off and retained on file for each monthly reconciliation.	<b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b>  Business and Estates Manager  Implemented
REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<b>5.3.3</b>  <b>Medium</b>	<p>A Management Committee for the School Private Fund has been established, although the positions held do not relate to the actual duties undertaken.</p> <p>The post of Fund Secretary is currently occupied by the School Bursar. However, she currently has no involvement in the daily running of the fund, with all administration of the Fund undertaken by the Fund Treasurer and other office staff.</p>	<p>Arrangements should be made to ensure that the positions held on the School Private Fund committee relate to the actual duties undertaken.</p>	<p>We note the recommendation. We will be looking at the School's Private Fund Regulations to ensure roles and responsibilities in relation administering the fund are in compliance.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Since the previous audit review, positions held on the School Private Fund committee now relate to the actual duties undertaken.</p>	<p>Not required as original recommendation implemented.</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
		<b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b>		<b>UPDATED RECOMMENDATION</b>	<b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b>
		Business and Estates Manager  Following the office staff restructure in Summer/September 2018		Not Applicable.	Not Applicable



REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.3.4</b></p> <p><b>High</b></p>	<p>Section 9.1 of the School Private Fund Regulations states that:</p> <p><i>'Any member of staff running a School trip is required to draw up and provide the Treasurer with a statement of account within one month of the conclusion of the trip. This must show details of all the receipts and payments relating to the trip'</i></p> <p>There were no Statement of Accounts prepared for any school trips.</p>	<p>Upon completion of a trip, a Statement of Account and all supporting records should be passed to the Fund Treasurer to be retained as per the School Private Fund Regulations.</p> <p>An example of the format required is included at Appendix 9 in the School Private Fund Regulations.</p> <p>As per 5.3.1, this will allow any surplus balances to be identified and dealt with in accordance with protocols.</p>	<p>We note the recommendation. Implemented. All members of staff who arrange trips now produce a statement of account to give to the Fund Treasurer after the trip. This is kept in accordance with the School Private Fund regulations.</p>	<p>Confirmed to have not been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, but audit testing has confirmed that the recommendation has not been implemented.</p> <p>There continues to be no Statement of Accounts prepared for any School trips/events that take place.</p>	<p>All staff have been instructed by the Business and Estates Manager.</p> <p>Trip organisers to present the Fund Treasurer with all paper work in order to hold a meeting to ensure consistency and to balance with the accounts.</p> <p>The Business and Estates Manager to check that this is happening – the Iceland trip is an example of him/her already implementing this.</p>
		ORIGINAL RESPONSIBILITY & TARGET DATE			UPDATED RESPONSIBILITY & TARGET DATE
		<p>Bursar</p> <p>Completed.</p>			<p>Business and Estates Manager</p> <p>Implemented</p>
				UPDATED RECOMMENDATION	
				<p>Upon completion of a trip, a Statement of Account and all supporting records should be passed to the Fund Treasurer to be retained as per the School Private Fund Regulations.</p> <p>An example of the format required is included at Appendix 9 in the School Private Fund Regulations.</p>	

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.3.5</b></p> <p><b>Medium</b></p>	<p>The School have devised a system whereby income is collected daily by office staff. The Attendance &amp; Administration Officer collects income for the secondary department pupils and the Clerical Assistant collects the primary departments.</p> <p>The Clerical Assistant returned from Maternity Leave in October half term. However, it was established that no daily income records could be located within the Primary Department for the period of her maternity leave. It is however accepted that the overall totals were recorded centrally by the Fund Treasurer.</p> <p>Examination of three Primary Department trips (Heritage Park, Cefn Mably and Big Pit) established that none of the records held by the Clerical Assistant reconciled to the amounts banked by the Fund Treasurer. For example Heritage Park Trip, the class records show £598 was collected, however £629.60 was actually banked</p> <p style="text-align: right;"><b>(CONTINUED)</b></p>	<p>It should be ensured that consistent trip records are maintained within the school, including those during periods of staff absence.</p> <p>It should be ensured that all daily trip income records reconcile to income banked.</p> <p>The current working practices should be changed to ensure that a robust system is in place, with the handover of cash evidenced and reconciled.</p>	<p>We have ensured that the Primary Clerk has adopted the same balance sheet as the Secondary department.</p> <p>The bursar has ensured sufficient training for the clerk and anyone else covering for her should this matter arise again.</p>	<p>Confirmed to have been partially implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, whilst audit testing has confirmed that the recommendation has been partially implemented.</p> <p>Examination of three Primary Department trips (Heritage Park, Cefn Mably and Big Pit) identified the following issues: -</p> <p><u>Castell Coch</u> One online payment report – of a payment of £4.47 - was not printed out and therefore income collected did not reconcile to the income recorded in the ledger.</p> <p><u>Cardiff Castle &amp; Red Riding Hood</u> – One parent (of two pupils on two different trips) is processing their online trip payments as school meals payments. These amounts are £9.75 for one pupil (IL) and £10 for the other pupil (EL).</p> <p>As a consequence, trip records and income collected into the fund bank account are incorrect, as the payments currently sit within the bank account for Catering as a school meals payment.</p> <p>Additionally, it was identified that when the Finance Assistant passes income to the Fund Treasurer, there are no signatures provided as evidence of the amounts exchanged.</p>	<p>The Primary Clerk has now received sufficient training and we have set daily guidelines for the Clerk to follow in order to ensure that each payment is noted daily.</p> <p>The Primary Clerk now sends a text message to parents to remind them to pay into the correct account if they are paying online.</p> <p>The Clerk and Treasurer now sign the spreadsheet when transferring money.</p> <p>All balance sheets are reconciled daily by the Primary Clerk and the above arrangements have now been implemented.</p> <p>Business and Estates Manager to ensure the new arrangement is followed.</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RESPONSIBILITY & TARGET DATE	ORIGINAL MANAGEMENT RESPONSE	UPDATED RECOMMENDATION	UPDATED RESPONSIBILITY & TARGET DATE
<b>Continued</b>	<p>(It is noted that income banked was more than recorded on the trip records for all three trips examined).</p> <p>Additionally, it was found that the trip records used are different to those used by the Attendance and Administration Officer for the Secondary Departments trip income.</p>	<p>Bursar</p> <p>Implemented</p>	<p>See above.</p>	<p>It should be ensured that all daily trip income records reconcile to income banked.</p> <p>The current working practices should be changed to ensure that a robust system is in place, with the handover of cash evidenced and reconciled.</p>	<p>Business and Estates Manager</p> <p>Implemented</p>

## 5.4 PURCHASING

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.4.1</b></p> <p><b>High</b></p>	<p>Each Budget Holder is responsible for requesting items to be ordered by the Bursar. Each Budget Holder is required to complete and sign an Order Requisition form and provide it to the School Bursar, for an official order to be raised on SIMS and authorised by the Headteacher.</p> <p>However, a review of the processes at the School revealed that this is not always the case, with some staff placing their own orders and then providing information to the School Bursar after receipt of the invoice/goods.</p> <p>Additionally, the following issues were also noted in respect of the School's purchasing arrangements: -</p> <p style="text-align: center;"><b>(CONTINUED)</b></p>	<p>Budget Holders should not raise orders directly.</p> <p>Where possible the School should use the Purchase Card for the purchasing of goods and payment of services.</p> <p>On the occasions that it is not possible to use the Purchase Card, an official order should be raised on SIMS for all committed expenditure. This should be done as soon as the commitment to expenditure is known. This will ensure that the budgetary information on SIMS is as accurate as possible, has been authorised in the correct manner and there is a hard copy of the items ordered at the school which can be used to check against the subsequent delivery of goods and relevant invoice.</p> <p style="text-align: center;"><b>(CONTINUED)</b></p>	<p>The school has started to make more use of the purchase card to buy goods and pay for services from April 2018 onwards. We will be monitoring and evaluating this over the coming months.</p> <p>The school's current staffing situation makes it difficult to ensure this in the Secondary section at the moment. We have tried to adjust the responsibilities of some members of staff, but the full impact of this will not be seen until after the office restructure. September 2018 onwards.</p> <p>The restructure will ensure better leadership and management of the school's financial issues through the appointment of a manager to lead on all financial and estates business at the school.</p> <p style="text-align: center;"><b>(CONTINUED)</b></p>	<p>Confirmed to have not been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, but audit testing has confirmed that the recommendation has not been implemented.</p> <p>Discussions with the Business &amp; Estates Manager established no official orders are raised on SIMS after receipt of the goods/invoice.</p> <p>However, it was identified that this is because if goods/invoices are received prior to an official order being raised on SIMS, the invoice is being treated as a non-order invoice (although a prior request for the goods/services would have been made). Examples of this include Bishops, Amazon, badges for tour tops etc.</p> <p>The following issues were also noted in respect of the School's purchasing arrangements: -</p> <ul style="list-style-type: none"> <li>• Invoices do not always show evidence of being checked.</li> <li>• Not all invoices are signed to confirm correct.</li> </ul> <p>It was also noted that some staff continue to make purchases and provide information to the Business &amp; Estates Manager after receipt of the invoice/goods.</p>	<p>Every department now raises an order via the office and where possible the orders are paid with the school's Purchase Card.</p> <p>Staff have been instructed to send orders via the office or order with the permission of the Business and Estates Manager.</p> <p>Every order to come via the office by the end of the financial year.</p> <p>Every order is checked by the office and a note attached to the invoice/order. This has now been implemented.</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	UPDATED RECOMMENDATION	UPDATED RESPONSIBILITY & TARGET DATE
<p><b>Continued</b></p>	<ul style="list-style-type: none"> <li>Orders are being raised on SIMS after receipt of the invoice, even though a prior request would have been made.</li> <li>The non-order facility is not being used correctly i.e. invoices are being processed as non-orders although a prior request would of been made.</li> <li>Copy orders show no evidence of being checked to delivery notes/invoices.</li> <li>No invoices are signed to confirm correct.</li> </ul> <p>Note: Whilst it is accepted that the School have devised a separate form for budget holders to sign and confirm deliveries are correct and invoices can be paid, there is still a requirement for the actual copy orders / invoices / delivery notes to be signed as these are the original documents received.</p>	<p>Once the goods / services are received, the invoice / delivery note should be checked against the original to order to ensure that the goods received agree to what was originally ordered.</p> <p>The order and invoice/delivery notes should demonstrate evidence of this check (e.g. items ticked) and the invoice/delivery notes should be signed and dated by an appropriate budget holder who can commit the school to expenditure.</p>	<p>The School has responded to the audit report following the visit in December to the extent possible within the school's current capacity and personnel levels and finances.</p> <p>The recommendation has been noted. An invoice/delivery note is checked against the original order to ensure that the goods received correspond to the order</p> <p>This process will be reviewed and a process will be implemented following the appointment of a Business and Estates Manager.</p> <p>Noted. Invoices are now signed.</p>	<p>Budget Holders should not raise orders directly.</p> <p>Where possible the School should use the Purchase Card for the purchasing of goods and payment of services.</p> <p>On the occasions that it is not possible to use the Purchase Card, an official order should be raised on SIMS for all committed expenditure. This should be done as soon as the commitment to expenditure is known. This will ensure that the budgetary information on SIMS is as accurate as possible, has been authorised in the correct manner and there is a hard copy of the items ordered at the school which can be used to check against the subsequent delivery of goods and relevant invoice.</p> <p>Once the goods / services are received, the invoice / delivery note should be checked against the original to order to ensure that the goods received agree to what was originally ordered.</p> <p>The order and invoice/delivery notes should demonstrate evidence of this check (e.g. items ticked) and the invoice/delivery notes should be signed and dated by an appropriate budget holder who can commit the school to expenditure.</p>	<p>Business and Estates Manager</p> <p>Implemented</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.4.2</b> <b>High</b></p>	<p>The School Bursar confirmed that the School have opened store cards at several local businesses, whereby staff (mainly the caretaker) make purchases, without raising an order or using the Purchase Card. The School then receive an invoice in respect of the purchases made. Examples include the local petrol station, builders merchants, DIY stores.</p> <p>Note: - It can be confirmed that there was no inappropriate expenditure identified.</p>	<p>The School should close all store card accounts held at the various businesses that they currently use.</p> <p>Going forward, the School should only make purchases using the chequebook or Purchase Cards.</p>	<p>The school has closed long standing accounts with the local petrol station, builders merchants, DIY stores. There is no evidence to show that any items have been bought inappropriately.</p> <p>We will follow the recommendation, even though this would mean an additional cost to the school as there are discounts for account holders.</p> <p>From April 2018, the school will be buying all its goods with a cheque book or Payment Card.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>The Business &amp; Estates Manager confirmed that since the previous audit review that all store card accounts had been closed.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Headteacher Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

## 5.5 PURCHASE CARD

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
5.5.1 Low	<p>There are 2 Purchase Cards in place at the School, a card each for the Primary and Secondary Departments.</p> <p>Examination of the records and discussions with the School Bursar established that only one Transaction Log detailing all card purchases is being maintained and receipts to support expenditure are being held together. It was also confirmed that difficulty is sometimes experienced retrieving receipts from staff where purchases have been made.</p>	<p>A separate transaction log should be maintained for each Purchase Card held at the school and the supporting receipts retained separately.</p>	<p>We note the recommendation.</p> <p>Have changed the procedure.</p>	<p>Confirmed to have been partially implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, whilst audit testing has confirmed that the recommendation has been partially implemented.</p> <p>Discussions with the Business &amp; Estates Manager established that there is now only one Purchase Card in use at the School with one transaction log maintained.</p> <p>Examinations of the transaction log identified that whilst it is an appropriate format, it is evident that it is not updated as and when purchases are made i.e. there transaction dates are not in order on the log.</p>	<p>All transactions are noted in a timely manner.</p> <p>Following the review, this has now been implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Bursar Implemented</p>		<p>It should be ensured the Purchase Card transaction log is updated as and when purchases are made.</p>	<p>Business and Estates Manager Implemented</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
5.5.2 Medium	<p>Point 3.1 of the Cardholder Manual states:</p> <p><i>'The card can be used by other authorised staff but they must sign the Signing Out/In sheet provided to record such use'.</i></p> <p>Whilst there were Signing Out/In sheets for each Purchase Card available at the School, examinations identified that the sheets are not routinely completed for the Primary Department card.</p>	It should be ensured that the Signing Out/In sheets for each Purchase Card are always completed when the card is used by any other member of staff other than the cardholder.	<p>The recommendation has been noted.</p> <p>The primary credit card is now held in the secondary office, so that the Sign In/Sign Out sheets for all Purchase Cards are completed when any members of staff, other than the cardholders, use the cards.</p>	Confirmed to have been implemented.	Not required as original recommendation implemented.
		<b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b>		<b>UPDATED RECOMMENDATION</b>	
		Bursar Implemented		Not Applicable.	



REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.5.3</b></p> <p><b>Low</b></p>	<p>Examination of Purchase Card transactions established that in the main purchases appear appropriate. However, there was one transaction that was not: -</p> <p>Ref LL12 - Premier Inn - 3/4/17 - Food and drinks = £29.64 (which included the purchase of wine for £5.65)</p>	<p>It should be ensured only purchases appropriate to the school budget are made using the Purchase Cards.</p>	<p>The school feels that food (out of the £29.64) is appropriate under the Successful Futures Innovative Schools grant conditions. The member of staff on the national curricular board is new and has to attend two day conferences in Llandudno on a regular basis. Llandudno is 4 and a half hours away from Llanhari so the member of staff needs to buy food and stay there overnight.</p> <p>The wine, which cost £5.65, should not have been put on the payment card. This was a mistake and the member of staff has offered to pay for the wine.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations of expenditure for the period January and February 2019 established that all purchases have been appropriately made.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
				<p>Not Applicable.</p>	<p>Not Applicable</p>

## 5.6 SCHOOL MEALS

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
5.6.1 High	<p>A review of the current pupil balances report revealed that the School has approximately 30 pupils who have arrears in excess of the two week limit with a combined total of £1,503.95 at the time of visit.</p> <p>Discussions with Catering Finance identified that they have not received arrears information from the School since January 2017.</p> <p>Note: Whilst it is accepted that this was when the school clerk was on maternity leave, the School should ensure continuity during periods of staff absence.</p>	<p>Where arrears are in excess of the prescribed limits set, then as per the recovery protocols, these should be formally referred to Catering Finance for further recovery action.</p> <p>Details of the current arrears should be submitted to Catering Finance immediately.</p>	<p>The recommendation has been noted. Regulatory matter for the school. Steps have been taken to retrieve the debt and monitoring/remedial processes are now in place.</p>	<p>Confirmed to have not been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, but audit testing has confirmed that the recommendation has not been implemented.</p> <p>A review of the current pupil balances report revealed that the School has approximately 17 pupils who have arrears in excess of the two week limit with a combined total of £626.75 at the time of visit.</p> <p>Discussions with Catering Finance identified that they have not received arrears information from the School this academic year.</p>	<p>This was not done for a short time due to the Clerk's lack of knowledge (they were covering a maternity absence). Reports are now regularly sent.</p> <p>A report was sent over Whitsun and this was noted with auditors during their visit.</p> <p>The Primary Clerk already does this regularly.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Bursar Implemented</p>		<p>Where arrears are in excess of the prescribed limits set, then as per the recovery protocols, these should be formally referred to Catering Finance for further recovery action.</p> <p>Details of the current arrears should be submitted to Catering Finance immediately.</p>	<p>Primary Clerk Implemented</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.6.2</b> <b>Medium</b></p>	<p>No independent review of the Primary Departments dinner money records is currently being undertaken.</p>	<p>A person independent of the process of recording and banking income regularly should review the records (i.e. subsidiary records, Bank Paying in Books) and certify that this income has been banked.</p> <p>At the end of each week, the authorised Banking Return should be signed to certify that the record is a true reflection of collections and deposits that have occurred.</p>	<p>Noted and implemented.</p> <p>The Bursar verifies the primary clerk's lunch payments and deals with any oversights. She signs the record to show that it is an accurate representation of the money banked.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations identified that when the Primary Department School Clerk passes school meals income to the main office, she produces a report from the dinner money system (Impact) to support the amounts involved. This report is then signed and checked to the Bank Paying In Book by the person receiving the income (usually the Headteacher's PA) as their way of verifying the amounts and records involved.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Bursar Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.6.3</b></p> <p><b>High</b></p>	<p>Prior to banking, income is held in a lockable drawer in the School Clerks office to which only the School Clerk has access to the key for.</p> <p>However, during the audit the drawer was kept partly open with the key in the lock.</p>	<p>Income collected should be held securely, e.g. a locked tin, in the locked drawers, which are kept locked at all times.</p> <p>Access to the keys for these should then be restricted to appropriate staff.</p>	<p>The recommendation has been noted. The process has been amended in accordance with the recommendation.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations found that since the last audit a safe has been installed in the office. All unbanked income is kept in the safe until passed to the main office for banking.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Headteacher</p> <p>Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.6.4</b></p> <p><b>Medium</b></p>	<p>Examinations of the Bank Paying In Book from September 2017 to the time of review established the following bankings could not be located on the Council's Financials system: -</p> <ul style="list-style-type: none"> <li>• BPIB 14/9/2017 - £75.20 - Not on Financials</li> <li>• BPIB 2/10/2017 - £454.20 -Not on Financials</li> <li>• BPIB 3/10/2017 - £228.95 - £248.95 on Financials</li> </ul> <p>NOTE: - It is accepted that the School had evidence of the money being collected/banked by Loomis.</p>	<p>The school should contact the Council's Bank Reconciliation section to determine where the bankings have been coded to within Financials.</p>	<p>This was an administrative problem which has now been resolved.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations found that since the last audit a safe has been installed in the office. All unbanked income is kept in the safe until passed to the main office for banking.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Bursar</p> <p>Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE	
<b>5.6.5</b>  <b>Medium</b>	<p>Examinations of the processes followed by the Primary and Secondary Departments in respect of School Meals revealed the following differences: -</p> <ul style="list-style-type: none"> <li>The Primary Departments School Clerk does not print a 'reevaluation' report which shows the amount collected for each class on a daily/weekly reports to support the amounts collected and banked.</li> <li>There is no regular reconciliation in the Primary Department to ensure that the income entered onto the system agrees to the actual income banked on a daily/weekly basis.</li> <li>Whilst the School Clerk maintains her own daily income spreadsheets, if a pupil pays for a dinner on a Monday, that amount is recorded against their name. However if the same pupil pays for another dinner on Tuesday, the clerk overwrites the amount entered on the Monday to double the amount received and does not enter separate entries on her spreadsheets.</li> <li>It was also established that the method in which the Primary Departments Clerk bags the money for Loomis collection is different to how the Secondary Departments School Cook undertakes.</li> </ul>	<p>The Head Cook and Primary School Clerk should liaise to ensure that their procedures for recording, reconciling and banking school meals income are consistent.</p>	<p>Has been done.</p>	<p>Confirmed to have been partially implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, whilst audit testing has confirmed that the recommendation has been partially implemented.</p> <p>A review of the processes followed by the Primary School Clerk identified that whilst an income spreadsheet is maintained, the daily individual amounts received from pupils are not recorded. Instead, the income received for each pupil is overwritten each day and a cumulative total shown.</p>	<p>The School Clerk will note individual amounts daily and check them with the head cook.</p> <p>The School Clerk will implement this immediately.</p>	
		<p>Daily reports should be produced to detail the income received. The Loomis bag numbers should be detailed on the paying in slips and cheques and coins should be separated into different bags.</p> <p>The primary department clerk needs to reconcile the daily reports to the physical cash and cheques banked to ensure that they both correspond, with evidence of these checks retained.</p>		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>	<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Bursar</p> <p>Implemented</p>		<p>The School Clerk should ensure when income is collected on a daily basis, that these daily amounts are recorded appropriately on the day the income is collected and not as a collective amount.</p>	<p>Primary Clerk</p> <p>Implemented</p>	

## 5.7 SCHOOL INCOME

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
5.7.1 Medium	<p>Staff collect money outside of the office, e.g. the Science Department sell books.</p> <p>However no records are maintained by staff, with income passed to the office periodically to be banked. There are no supporting records to confirm the amounts collected and passed for banking.</p>	<p>All staff receiving income outside of the office should maintain income records. These records should then be checked and reconciled to the actual income passed to the office for banking.</p>	<p>The recommendation has been noted. Each member of staff who now collects income outside the office keeps records which are verified and reconciled with the income banked.</p>	<p>Confirmed to have not been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, but audit testing has confirmed that the recommendation has not been implemented.</p> <p>Some staff collect money outside of the office, e.g. the French Department sell books.</p> <p>However whilst a list of names who purchased the books was available, there are no supporting records to confirm the amounts collected and passed for banking.</p>	<p>The Business and Estates Manager has created a spreadsheet and has shared it with all departments and their staff.</p> <p>The departments now use the spreadsheet when collecting any occasional monies and this is checked when paying in.</p> <p>The Business and Estates Manager has already implemented this.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Bursar</p> <p>Implemented</p>		<p>All staff receiving income outside of the office should maintain income records. These records should then be checked and reconciled to the actual income passed to the office for banking.</p>	<p>Business and Estates Manager</p> <p>Implemented</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.7.2</b></p> <p><b>Low</b></p>	<p>The School has a booking form in order to record full details of the hire, terms and conditions are included, and there is a space for the hirer, Site Manager and Headteacher to sign.</p> <p>At present the School only hires out premises to one organisation. However a booking form has not been completed for this hire.</p> <p>Additionally, the Site Manager, who is responsible for organising the hire of facilities, explained there is also no central diary for hires as there is currently only one hirer at the moment.</p>	<p>Booking forms should be completed for every hire of premises. These forms should be signed by the Headteacher as authorisation of the hire.</p> <p>A central diary should also be put into place.</p>	<p>Regulatory matter. There is a process in place but it appears that the Site Manager did not follow it in this instance.</p> <p>A diary (in the form of a spreadsheet) was created for the site manager some time ago. The Site Manager is aware of the process that should be followed, and the Bursar will monitor this to ensure this is what happens going forward. The office staff restructure will improve the efficiency of this from September 2018 onwards.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations identified that there are currently three organisations who hire the School premises, and a signed booking/hire form in was present for all three hires.</p> <p>Additionally, a diary is now in place that details when bookings are to take place.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Business and Estates Manager</p> <p>September 2018</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>



REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.7.3</b></p> <p><b>High</b></p>	<p>The School are not using the SIMS invoicing facility when issuing requests for monies owed.</p> <p>They have created their own invoice letters to be sent.</p>	<p>The invoicing facility within SIMS should be used, which will alleviate the need for manual invoices to be produced and allow income received to be directly matched to the respective invoice.</p> <p>All invoices (including the copy retained at the School) should be authorised by the Headteacher.</p>	<p>This procedure has always existed in principle at the Welsh medium school as there is no Welsh language version of SIMS is available.</p> <p>The invoicing letter was written and produced by a former Headteacher.</p>	<p>Confirmed to have not been implemented.</p> <p>The Headteacher indicated this recommendation had not been implemented in the initial audit report and when scoping this follow up review.</p> <p>The School are not using the SIMS invoicing facility when issuing requests for monies owed.</p> <p>The School have created their own invoice letters to be sent, allowing invoices to be raised in Welsh (which is currently not possible using SIMS).</p>	<p>The School invoices on its own bilingual invoice and all invoices are checked with all payments noted on them.</p> <p>The facility is not available to do this in Welsh on SIMS.</p> <p>It is the LA's responsibility to adapt the system in order to make bilingual invoices, similar to what is able to be created on the SAGE system in other businesses.</p> <p>This has already been implemented following the review.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>N/A</p>		<p>The invoicing facility within SIMS should be used, which will alleviate the need for manual invoices to be produced and allow income received to be directly matched to the respective invoice.</p> <p>All invoices (including the copy retained at the School) should be authorised by the Headteacher.</p>	<p>Business and Estates Manager</p> <p>Implemented</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.7.4</b></p> <p><b>Low</b></p>	<p>There is currently one invoice outstanding that was created on 12<sup>th</sup> May 2017 for £160 to 'Transport'.</p> <p>This payment has been pursued, however payment has yet to be received.</p>	<p>The School should contact the relevant Debtor in respect of the amount outstanding.</p>	<p>Noted. Write off the debt.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>Examinations and discussions with the Business &amp; Estates Manager established that at the time of audit, there were no outstanding invoices.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Business and Estates Manager</p> <p>September 2018</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

REF & PRIORITY	ORIGINAL FINDING	ORIGINAL RECOMMENDATION	ORIGINAL MANAGEMENT RESPONSE	OUTCOME OF THE FOLLOW-UP AUDIT	NEW MANAGEMENT RESPONSE
<p><b>5.7.5</b></p> <p><b>Low</b></p>	<p>Examinations of the bank paying in book identified that the cash and cheque breakdown is clearly recorded on each slip, with the total amount of cheques received for each activity, e.g. uniform is recorded on the back of the payslip. However, there is no breakdown of each cheque's detail i.e. cheque number, name, amount etc.</p>	<p>For all cheques received, a record should be maintained of all the cheque numbers, name on cheque, date and amounts.</p>	<p>The recommendation has been noted.</p>	<p>Confirmed to have been implemented.</p> <p>The Headteacher indicated this recommendation had been implemented in the initial audit report and when scoping this follow up review, with audit testing confirming that the recommendation has been implemented.</p> <p>A cheque breakdown is currently not recorded on each paying in slip due to the lack of space on the slips, however a record is held on file of these details.</p> <p>The Business &amp; Estates Manager confirmed that larger Bank Paying In Books have been ordered to allow for these details to be recorded on each paying in slip.</p>	<p>Not required as original recommendation implemented.</p>
		<p><b>ORIGINAL RESPONSIBILITY &amp; TARGET DATE</b></p>		<p><b>UPDATED RECOMMENDATION</b></p>	<p><b>UPDATED RESPONSIBILITY &amp; TARGET DATE</b></p>
		<p>Business and Estates Manager</p> <p>Implemented</p>		<p>Not Applicable.</p>	<p>Not Applicable</p>

## PROSPERITY, DEVELOPMENT & FRONTLINE SERVICES

### AUDIT NAME: ENFORCEMENT

DATE FINAL REPORT WAS ISSUED: 21/10/2019

#### INTRODUCTION

The management of municipal waste forms one of the Council's key priorities. It aims to reduce the amount of residual waste sent to landfill and increase the overall recycling rate of the Council to meet strict targets set by Welsh Government.

Alongside general domestic waste and recycling management, Streetcare Services also issue Fixed Penalty Notices (FPNs) in relation to certain day to day environmental crimes/offences. These include;

- Litter dropping
- Dog Fouling
- Fly Tipping
- Industrial / Commercial waste

The Council has adopted a 'Zero Tolerance' approach to all environmental crimes/offences and the majority of FPNs issued relate to litter dropping and dog fouling.

Fixed Penalty Notices are created by Streetcare Services (administrative support staff) by way of an invoice raised on the Council's Debtors system, using information received/captured by Enforcement Officers. Payments can be made online, at any One4All Centre as well as via telephone giving recipients multiple payment methods.

Responsibility for the recovery of non-payment of a FPNs lies with the Council's Debt Management Team in conjunction with Streetcare Services.

The Enforcement Team is made up of 16 officers (including administrative support staff). The Council is also currently engaged in a partnership arrangement/contract with the security company 3GS for the provision of 3 Enforcement Officers to undertake litter enforcement mainly within town centres. This contract is due to expire October 2019 with a likely extension until April 2020.

#### SCOPE & OBJECTIVES

In accordance with the Internal Audit Plan for financial year 2019/20 agreed by Audit Committee, a review of the key controls within the system was undertaken. Audit testing was carried out on the process for the issue of Fixed Penalty Notices (FPNs) and retention of supporting documentation to establish whether the process is operating effectively.

The primary purpose of the review was to provide management with an opinion on the adequacy and effectiveness of the internal control system.

The specific objective of the review was to ensure that:

- The system in place for the issue of FPNs is operating effectively, with supporting information retained and invoices raised on a timely basis.

## AUDIT OPINION

***The overall control environment in relation to the process for issuing Fixed Penalty Notices (FPNs) and back office support functions is considered to be effective with opportunity for improvement.***

### Evidence

Enforcement Officers have the power to issue a Fixed Penalty Notice on the basis that they have witnessed an offence (mainly dog fouling and littering). Whilst no photographic or video evidence is required of the offence, all officers wear body cameras which are activated to approach a potential offender. This allows the discussions that take place to be captured, and the footage can also be used as evidence of the crime/offence in the event the case is escalated to court proceedings. The recording is uploaded to a portable hard drive (managed by the Streetcare Enforcement Manager); however this is not backed up to any secure, centralised server. This report recommends that Management liaise with ICT Services to establish the best possible method of ensuring this data is securely backed up and stored.

The Council is also engaged in a contract (due to expire in April 2020) with a third party security company (3GS) for the provision of additional enforcement, predominantly in town centres. While 3GS Enforcement Officers follow the same procedures as RCT Enforcement Officers for recording, capturing and uploading video evidence, the uploaded data is stored separately by 3GS. It was reported that RCT Officers are unable to access this footage without a 3GS Team Leader being present, as they currently do not have direct access.

As the current contract is shortly due to expire there is uncertainty as to whether 3GS footage will be transferred to RCT on expiry of the contract. This is particularly important as RCT Officers will be required to pursue any ongoing court proceedings in respect of crimes/offences previously captured by 3GS, following the contract ending. This report recommends that a copy of the original contract be obtained and advice sought from both the Procurement Service and GDPR (General Data Protection Regulations) Officers in respect of data ownership and accessibility.

### Back Office Support / Issue of FPNs

All Enforcement Officers complete a 'Notice' of the crime/offence committed. These provide details of the incident, offenders details etc. and are passed to the Business Support Officer allowing a FPN to be generated on the Council's Debtors System (FPNs are subsequently issued by the Debtors Team).

A process is in place whereby copies of all FPNs are sent electronically to the Enforcement Team, providing a suitable means of reference should the case be referred for legal action. This also allows details of all FPNs to be logged onto a spreadsheet which is updated as each stage of the case progresses. All correspondence (with the exception of the Enforcement Officer's original Notice) are held electronically for reference and ease of access.

Two spreadsheets are in operation (one for RCT captured crimes/offences and another for 3GS), and whilst both are very detailed and record key information there are key tasks which are currently not recorded. This report recommends that both spreadsheets are completed in the same format and capture the same key information for consistency.

From a sample of cases examined, all information had been correctly updated to the spreadsheets and correspondence was available to support the 'Notice' issued. One instance was however noted where a case appeared to be 'live' but had actually been closed, due to the 6 month deadline for legal action having elapsed. As there is currently no record made on the spreadsheets of the last date which legal action is possible for each case, this report recommends that this is added to the spreadsheet to avoid any oversights in future.

### Guidelines & Procedures

A Streetcare Enforcement Manual is in place however this was last reviewed in April 2017 and does not accurately reflect the current process in operation. This should be updated to reflect all steps of the process currently followed and redistributed to staff once completed. Any further changes to procedures and processes as a result of this report should also be reflected the manual.

It was also noted that there is no formal challenge / appeal process available to offenders. An informal dispute can be submitted (usually in writing), these being considered and acknowledged by the Streetcare Enforcement Manager. For transparency the introduction of a more formal challenge/review process should be introduced to ensure that cases and disputes are dealt with on a consistent and timely basis.

The implementation of the recommendations made within this report will enable Management to enhance the overall control environment further.

### **SUMMARY OF RECOMMENDATIONS:**

<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.1 Medium	<u>Guidelines and Procedures</u> While a 'Streetcare Enforcement Manual' is in place, this was last reviewed in 2017 and does not accurately reflect the current processes in operation.	Management should ensure that the 'Streetcare Enforcement Manual' is updated to reflect all steps of the current process followed. Any further changes to procedures and processes as a result of this report should also be reflected. The revised document should be redistributed to all staff once completed.	31 January 2020
5.1.2 Medium	There is no formal challenge / dispute process in place for individuals who have been issued with a FPN to challenge the decision/notice.  An informal process is however in place whereby offenders can submit a dispute (usually in writing) and these are considered and acknowledged by the Streetcare Enforcement Manager.	Management should consider introducing a formal dispute / challenge process to ensure that all cases and disputes are dealt with on a consistent and timely basis.	31 December 2019

<p>5.1.3</p> <p>Medium</p>	<p>Back Office Support/Issue of FPNs</p> <p>All FPNs issued are recorded on excel spreadsheets and split into monthly periods. Separate spreadsheets are used to record offences captured by RCT and 3GS Enforcement Officers.</p> <p>Whilst the spreadsheets are very detailed and capture key information, it was noted that a number of tasks (considered key in the process) are currently not recorded in either spreadsheet. This information relates to the following;</p> <ul style="list-style-type: none"> <li>• Payment Plan Confirmation Letter.</li> <li>• Final Reminder (failure to comply with Payment Plan including final deadline date prior to court proceedings).</li> <li>• Final Reminder (no payment received).</li> </ul>	<p>Management should consider using the same format spreadsheet to record both RCT and 3GS FPNs.</p> <p>This will ensure consistency in the format of information and ease of reference for all cases.</p> <p>The inclusion of key information will complete the spreadsheets in that all necessary due dates, correspondence dates etc. are recorded without the need for staff to refer back to original documentation.</p>	<p>30 April 2020</p>
<p>5.1.4</p> <p>Medium</p>	<p>The Council has a 6 month deadline from date of offence to progress the case to legal action if necessary.</p> <p>From the sample of cases reviewed there was one (346949648) identified where time to progress the case to legal action for failure to pay the FPN had expired. This has resulted in the charge being cancelled with an outstanding balance of £90.</p> <p>It was noted that there is no record made of a 'target date' included in the FPN spreadsheets to prompt staff of this key date.</p>	<p>Management should consider the inclusion of the exact target date to where prosecution is possible for all cases in the FPN spreadsheets.</p> <p>This will act as a prompt to staff updating the spreadsheets to know the last date for legal action is possible.</p>	<p>Implemented</p>
<p>5.1.5</p> <p>Medium</p>	<p><u>Evidence</u></p> <p>All Enforcement Officers (both RCT and 3GS) wear body cameras which are activated to approach a potential offender and capture the discussions that take place as evidence of the crime/offence.</p> <p>The recording is uploaded to a portable hard drive, however this is not backed up to any secure, centralised server.</p>	<p>Management should liaise with ICT Services to identify the best possible method of ensuring this data is securely backed up and stored.</p>	<p>Implemented</p>

<p>5.1.6</p> <p>Medium</p>	<p>The Council is engaged in a contract with a third party security company (3GS) for the provision of additional enforcement services.</p> <p>All Enforcement Officers (both RCT and 3GS) use body cameras to record images/conversations with individuals who have been witnessed committing an offence; with this footage used to support the issue of a FPN, and provide additional evidence of the crime/offence should the case be escalated to legal proceedings.</p> <p>It was reported that RCT Officers are unable to access this footage without a 3GS Team Leader being present, as they currently do not have direct access.</p> <p>Furthermore, the current contract with 3GS is due to end in October 2019 with a likely extension until April 2020. There is uncertainty as to whether existing 3GS footage will be transferred to RCT on expiry of the contract. This is particularly important as RCT Officers will be required to pursue any ongoing court proceedings in respect of crimes/offences previously captured by 3GS, following the contract ending.</p>	<p>A copy of the original contract should be obtained by Management to establish the arrangements in place for the transfer of data following the expiration of the agreement.</p> <p>Management should liaise with 3GS to establish the best method / arrangements to allow designated Enforcement Officers (or minimum the Streetcare Enforcement Manager) access to the data.</p> <p>Advice should be sought from both the Procurement Service and GDPR (General Data Protection Regulations) Officers in respect of data ownership and accessibility.</p>	<p>30 April 2020</p>
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## PROSPERITY, DEVELOPMENT & FRONTLINE SERVICES

AUDIT NAME: WASTE SERVICES C/F

DATE FINAL REPORT WAS ISSUED: 22/11/2019

### INTRODUCTION

The overall responsibility for managing the collection of glass, cardboard, cans and metal deposits from recycling banks (SORT centres) lies with the Streetcare Division within Prosperity, Development & Frontline Services.

Within Rhondda Cynon Taf, there are 45 SORT centres, across a variety of locations, including leisure centres, car parks, lay-bys and Council offices. The Council operates 2 vehicles to collect glass, cans, cardboard and metal deposits, at these sites and also from some private businesses. One of the vehicles is run from the Cynon Depot and can collect one skip at a time and return. The vehicle operated from Dinas Depot is a chain lift and can empty several mini banks into the rear skip, before emptying. The collected items are then transported to Amgen, Bryn Pica and other facilities, for recycling, depending on the type of material collected and proximity to the collection site.

### SCOPE & OBJECTIVES

In accordance with the Internal Audit Plan for the financial year 2019/2020 as agreed by Audit Committee, a review of the key controls within the system was undertaken. Audit testing was carried out on the process for collecting glass, cardboard, cans and metal from SORT centres and businesses within the county borough to establish whether the process is operating effectively.

The primary purpose of the audit review was to provide management with an opinion on the adequacy and effectiveness of the internal control system.

The objective of the review was to ensure that;

- The system in place for collecting glass, cardboard, cans and metal from the designated SORT sites and private businesses is operating appropriately and effectively.

### AUDIT OPINION

The overall control environment in relation to the system in place for collecting glass, cardboard, cans and metal from SORT sites and private businesses is considered to be insufficient and requires improvement. Whilst there are no findings with a high priority, the lack of overall controls and gaps in information indicates that improvements are required.

#### Collection Sites

There are 2 designated vehicles, one operating from the Cynon Depot, the other from the Dinas Depot which are used to collect glass, cardboard, cans and metal from designed SORT sites and some private businesses. At the commencement of the audit review, there was no formal master list of the agreed collections sites for the 2 vehicles reviewed. It was established that the decision to agree new collection sites was made by the Refuse/Recycling Area Managers, however, there was no management trail to support this process and no formal signed agreements were in place, detailing any terms of the agreement made and by whom. Moreover, there are no formal, agreed evaluation procedures in place to review ongoing agreements, to ensure that collections

remain viable.

#### Route planning

Route planning is not formalised, although approximate geographical areas are selected each day for the Cynon vehicle, which had been documented in part. For Dinas, no list of sites had been documented and all route planning was done from memory. The approximate frequency of visits had not been recorded until requested for the audit review. In the absence of this information, route planning may not be optimised and there is no management information retained which could be used to assess whether the frequency of collections is efficient and effective.

#### Daily work sheets/collections

The daily work sheets completed by the driver, detailing the collections sites visited, the type and weight of waste collected and any accompanying tip receipt tickets were obtained for both vehicles for April and May 2019 and reviewed for accuracy and completeness:

Testing established that sheets had not been completed for each working day and due to inconsistency in recording start/end mileage, it was not possible to identify in all cases, if the vehicle was not in use that day or whether daily work sheet had not been submitted. Sheets were also found to be completed inconsistently and tip receipt tickets were missing for some collections.

For the Dinas vehicle, journeys were recorded for glass/can mini bank collections, but not all collections recorded or evidenced. It was not possible to identify if collections were scheduled or reactive from the daily work sheets as this is not recorded and collection frequencies didn't always reconcile to the expected timescale (although this may be skewed by missing collection sheets.)

For the Dinas vehicle, email requests to collect nearly full containers that came in via the Technician, Recycling were retained, but had not been kept for the Cynon vehicle. Requests that came in via other means i.e. phone calls directly to the depot had not been recorded formally.

Journeys undertaken were reviewed and in 17 cases, no tips or journeys were made after 12pm without explanation of how the remainder of the working day was utilised. Delays between tips were also found and anomalies in information provided that requires further investigation, details of which have been provided to Management.

The amounts collected could not be benchmarked against the maximum collection weights as these have not been established or recorded. Several non-collections were also identified with time spent driving around to find a full receptacle to empty.

Discussion with the Education/Commercial Officer at Amgen also established that the majority of the collections tipped were contaminated, particularly from certain sites, but in the absence of a contamination survey, it is not possible to evidence.

By implementing the associated recommendations contained within this report, Management will improve the standard of control.

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
5.1.1  Medium	<p>Collections are made from the public SORT centres and some private businesses, by agreement. For those private businesses, cardboard, glass and cans are collected by separate vehicles from kerbside and trade waste collections. Collections are made at no charge to the business, on the basis that it is more efficient to collect this way than on standard collection routes and that income is generated from the collection of recycling. The decision to add a new client is made by the Refuse/Recycling Area Manager at each depot (Dinas and Cynon). However, these agreements are not formalised into a Service Level Agreement stating the responsibilities of both parties and terms of collection. Neither was a master list of all collections sites in place detailing the type of collection and date agreed. A list of collection sites was requested during the review and this was collated. However testing established that these lists were not complete as there were collections evidenced during the months of April and May 2019 that were not on the list.</p> <p>Testing then established that the name on the list, produced often differed to name of the business as recorded on the daily work sheets completed by the driver of each vehicle and submitted to the Technician - Recycling and also differed again to the name given by the Technician - Recycling in the emails informing the depot of the requests made for a collection, as the receptacle is full.</p>	<p>Consideration should be given to updating the lists of collection sites compiled during the review into a complete master list. The list should include the date agreed, where known, who authorised the agreement, the expected collection schedule and any agreement review dates. All new agreements should be added to the master list and forwarded to the Technician - Recycling for information.</p> <p>Following a review of all current agreements in place, a Service Level Agreement (SLA) should be issued for all remaining clients, stating the responsibilities of both parties and the terms of the agreement and any costs/penalties that could be incurred. The agreement should be signed by both the client and the officer responsible for authorising the agreement.</p> <p>Going forward, each collection site should be referred to as the name recorded on Master List, as above, for clarity.</p>	31 October 2020
5.1.2  Medium	<p>At the commencement of the audit review the frequency of each collection site was not documented for either of the 2 vehicles. A list of sites and approximate frequency of collection was compiled by the Refuse/Recycling Area Managers, in conjunction with the vehicle</p>	<p>Consideration should be given to reviewing actual collections, patterns and reviewing the expected frequency against this at regular intervals, to establish whether collection</p>	31 October 2020

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>drivers, for the review. It was not clear if the expected frequency of collections were scheduled or reactive collection, relating to a request to collect.</p> <p>Testing established that for collections undertaken in April and May 2019, the frequency of actual collections did not always match to the approximate frequency documented, although this may be skewed by days without collections and missing daily sheets. (Management have been provided with the collection data analysis.)</p> <p>Collection sites have been removed mainly as a result of contamination; however, there is no formal review process in place of collection sites, to determine whether the arrangement continues to be an effective use of resources.</p>	<p>frequency is appropriate and efficient. The data analysis, compiled during the review, should provide Management with a starting point for further review.</p> <p>Consideration should be given to recording whether the collections made are scheduled or reactive.</p> <p>Each agreement should then be reviewed and a determination made as to whether the terms of the Service Level Agreement are being met and whether the collection constitutes an effective use of resources. The data analysis, compiled during the review, should provide Management with a starting point for further review.</p>	
5.1.3 Medium	<p>The Cynon vehicle collects glass, metal and mainly cardboard from SORT sites and private businesses. The skip is loaded onto the vehicle and the skip is then returned to the collection site, thereby requiring a return visit for each collection made, which is less efficient than the Dinas vehicle, where the contents of the banks can be tipped in. Each day of the week is split into a geographical area and collections made from those areas. It is not possible to identify which collections were scheduled and which were reactive.</p> <p>The Dinas vehicle is a HIAB (grab-lift). The majority of the collections are relating to Dinas Depot and Treforest Depot which require the green</p>	<p>Management should review the expected collection frequency of sites and utilise this data to compile a formal route planner, which can demonstrate efficient journey planning.</p> <p>The formal route planner should detail whether the collections are scheduled or reactive.</p> <p>Going forward, if a decision is made to replace</p>	31 October 2020

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	waste, special collections, sweeper waste and recycling skips to be collected and returned. One nappy waste collection is made per week and the remaining collections are for glass and can mini banks, which can be tipped out into the skip on the back, allowing for several establishments be collected and tipped in one journey. The mini bank collections are mainly reactive, with other banks in that area being collected at the same time. There is no formal route planning in place, with site visits planned from memory.	the current vehicles, consideration should be given to purchasing vehicles that do not require a tip and return, wherever possible.	
5.1.4 Medium	<p>Requests to collect can come directly to the depot or via the Technician, Recycling, who then emails the relevant Refuse/Recycling Area Manager. These emails were retained for the Dinas vehicle but not for the Cynon vehicle. Where calls come in directly to either depot, no record is retained of this.</p> <p>For the HIAB in Dinas Depot, the majority of mini bank collections in April and May 2019 related to requests to collect, with some others being collected that were in the geographical area of the requested collection. Requests were often subject to more than one email before collection and collections were not always made on a timely basis, with collections taking up to 16 days, in the testing period. Collections for some requests could not be evidenced, but with daily sheets not submitted, the collection may have been made on one of these rounds. There is no formal process in place for monitoring that all requested collections are made and whether they are made on a timely basis. Moreover, there is no benchmark in place for carrying out the collection i.e. within 5 days etc. Businesses are asked to request a collection when the bank/skip is three- quarters full in order to allow sufficient time to collect before the</p>	<p>Management should ensure that a complete record of all requested collections is maintained. The record should detail when the request came in and when it was actioned.</p> <p>Agreed benchmark collection times should be agreed for collection requests i.e. 1-5 working days. Performance against those targets should then be monitored formally. Where those collection times are not met, the reasons should be investigated and remedial action instigated.</p>	31 October 2020

<b>SUMMARY OF RECOMMENDATIONS:</b>			
<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>receptacle is overflowing.</p> <p>For Cynon - it was not possible to identify which collections were scheduled and which were requested, with a few exceptions, where it was written on the daily sheet that it was requested but bin not full etc. The Refuse/Recycling Area Manager stated that a collection would be made on the next scheduled visit to that geographical area i.e. if the collection day was a Monday and the request came in a Tuesday, the collection would be made 4 working days later. This should be the longest wait time for collection, but in the absence of the date of requests during this period, it was not possible to corroborate and testing established that some collections took place at sites/businesses outside their scheduled collection day.</p> <p>Management have been provided with the data analysis undertaken for further review and consideration.</p>		
5.1.5 Medium	<p>The daily work sheets completed by the driver, detailing the collections sites visited, the type and weight of waste collected and any accompanying tip receipt tickets were obtained for both vehicles for April and May 2019. The sheets were reviewed for both vehicles and several sheets were missing.</p> <p>For the Cynon vehicle, the mileage was recorded and so it was possible to evidence that some sheets were missing, although sometimes only the starting mileage was recorded, which made it more difficult to establish. Sheets were missing for the following days 12th April 2019, 19th April 2019, 22nd April 2019, 23rd April 2019, 15th May 2019 and</p>	<p>Consideration should be given to recording the start and end mileage for the Dinas vehicle and for both vehicles, a nil return should also be completed i.e. a daily sheet submitted recording that the vehicle was not in use that day, to ensure that there is a clear record for each working day relating to the vehicle.</p> <p>Drivers should be reminded to complete the sheets in full.</p>	31 January 2020

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>29th May 2019. Due to inconsistent mileage recordings, it was not possible to tell if the vehicle was in operation for the 4 missing dates in April 2019. For 15th May 2019, due to the difference in mileage on the prior and subsequent sheet, the vehicle was used on this day but a sheet has not been submitted, whilst for 27th May 2019, it is clear from the previous and subsequent mileage recordings that the vehicle was not in use on that day.</p> <p>For the HIAB based in Dinas Depot, the mileage was not recorded so it was not possible to tell if the vehicle was not used on those days or whether the sheet was missing. Sheets were missing for the following days 3rd, 17th, 22nd, 23rd, 25th, 26th and 29th April 2019.</p> <p>Sheets were also completed inconsistently, for the Cynon vehicle the tip location was recorded on only 6 of the daily sheets within the sample period, for the remaining 28 sheets, the tip location was left blank and could only be identified if tickets were attached.</p>		
5.1.6 Medium	<p>The tip times recorded on the tip receipt tickets, attached to the daily work sheets were reviewed and for the following dates the last tip time was prior to 12pm with no further journeys without tipping recorded afterwards. (The working day ends at 2.30/3pm.)</p> <p><u>Cynon Vehicle</u></p> <ul style="list-style-type: none"> <li>• 08th April - last tip 10.39am</li> <li>• 15th April - last tip 10.49am</li> <li>• 18th April - last tip 11.43am</li> <li>• 25th April - last tip 11.05am</li> <li>• 26th April - last tip 10.46am</li> </ul>	<p>Management should consider amending the daily sheets to include a column to record the time the collection/tip was undertaken. Where other duties are performed, this should be recorded with a time on the daily sheets, so that the full working day can be accounted for. Where a half day annual leave is undertaken, this should be recorded on the sheet.</p> <p>Daily sheets should be counter-signed by the</p>	31 January 2020

SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<ul style="list-style-type: none"> <li>• 29th April - last tip 11.18am</li> <li>• 02nd May - last tip 10.20am</li> <li>• 03rd May - last tip 11.49pm</li> <li>• 07th May - last tip 10.39am</li> <li>• 13th May - last tip 10.42am</li> <li>• 17th May - last tip 10.22am</li> <li>• 20th May - last tip 10.45am</li> <li>• 24th May - last tip 10.53am</li> <li>• 31st May - last tip 11.49am</li> </ul> <p><u>Dinas Vehicle</u></p> <ul style="list-style-type: none"> <li>• 04th May - last tip 11.48am</li> <li>• 06th May - last tip 11.52am</li> <li>• 18th May - last tip 11.25am</li> </ul> <p>(Due to the absence of some tickets for the later journeys (See recommendation 5.1.08 for further details) it was not possible to identify the time of the last journey/tip in several cases.)</p> <p>A review of the journeys taken also showed some occasions where there were delays between collections/tips, where no explanation had been recorded on the daily sheet,. Management has been provided with the data analysis for further review and consideration.</p>	<p>Refuse/Recycling Area Manager, as verification that the daily work recorded is accurate and recorded and full.</p> <p>Management should review the data analysis provided to identify whether the tipping times recorded constitute efficient journey times.</p>	
5.1.7 Medium	<p>For both vehicles, tip receipt tickets were missing for some collections, although tip receipt tickets were retained for the majority of the collections.</p> <p>For Cynon, tickets were not found for collections on 1st, 2nd and 3rd April 2019 but were identified on a report produced by Amgen. (There</p>	<p>Management should remind staff to attach tickets in all cases. Where there has been an issue with receiving a ticket, this should be documented on the daily sheet.</p> <p>Management should review the glass/can mini</p>	31 January 2020



SUMMARY OF RECOMMENDATIONS:			
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION	IMPLEMENTATION DATE
	<p>had been problems with the weighbridge at the time.) For 1st May, the ticket for the 3rd collection of the day identified a different collection site from than the one recorded on the front sheet.</p> <p>For Dinas tickets were not found for collections on</p> <ul style="list-style-type: none"> <li>• 1st April 2019, Glass at Bryn Pica,</li> <li>• 2nd April 2019 Special Collection at Ty Amgen,</li> <li>• 5th April 2019/19th April/28th May 2019 Glass at LRC,</li> <li>• 5th April 2019/24th April 2019/15th May 2019/27th May 2019 Glass and Cans,</li> <li>• 12th April 2019/18th April 2019/1st May 2019/10th May 2019/24th May/31st May 2019 Nappy Waste at NU,</li> <li>• 13th April 2019 2 x sweeper waste/24th April 1 x sweeper waste at LRC,</li> <li>• 16th April 2019 2x mini bank collections glass/cardboard/plastic Bryn Pica.</li> </ul> <p>For the majority of glass/can mini bank journeys during the period, either a collection was not made, which should not be the case in a HIAB, as several banks can be tipped straight in or there is no record of the collections being tipped. Moreover, although the nappy waste volume can be identified, the NU tip sheets aren't attached for corroboration.</p> <p>For all tickets retained, they agreed to the amount recorded on the daily sheet, with the following exceptions.</p> <p>Dinas vehicle</p> <ul style="list-style-type: none"> <li>• 05th April 2019 - tip recorded as 0.780 tonne was 0.808 tonne</li> <li>• 19th April 2019 - tip recorded as 1.1 tonne was 1,4 tonne</li> <li>• 07th May 2019 - tip recorded as 1.58 tonne was 1.56 tonne.</li> </ul>	<p>bank collections to identify why collections are not being made/tipped.</p> <p>Management should remind staff of the need to record accurately, the volumes collected on the daily sheets.</p>	

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5.1.8 Medium	<p>Journeys recorded for April and May 2019 were plotted for both the Cynon and Dinas vehicle and have been provided to Management for further review and analysis.</p> <p>For the Cynon vehicle, the routes taken in April and May tend to follow the approximate areas scheduled with some deviations, mainly when a collection day is missed and then two geographical areas may be collected in one day, which then may not be the most efficient route. e.g. travelling back and forth in Rhondda and Cynon in the same day. Moreover, it was identified that several establishments were visited without a collection being made as the bank was not full. As the receptacle needs to be tipped and returned it is not efficient to transport a part full container back and forth but neither is driving around a geographical location until a full receptacle is found. Without accurate skip sizes recorded for each collection, it is not possible to identify whether collections are optimised. However, the amount of cardboard collected appears to be way below capacity, for the majority of collections. However, if the cardboard is not compacted appropriately, a bin can be full but the weight will be much less than a compacted load (as this would utilise space more effectively and increase capacity. Weights vary between less than 0.1 of a tonne and 0.9 of a tonne. It was not possible to identify which collections were scheduled and which were reactive.</p> <p>For the Dinas vehicle, the majority of collections are relating to Dinas Depot and Treforest Depot which require the green waste, special collections, sweeper waste and recycling skips to be collected and returned. One nappy waste collection was made per week and the</p>	<p>Where non-collections are made on scheduled visits, this should be used to inform a review of the frequency of collections from this site, to ensure that the collection frequency is optimised and non-collections minimised. Routes should be planned to ensure that travelling time is minimised.</p> <p>The maximum collections weights should be identified and recorded on the daily work sheets, to allow meaningful comparison of the amount collected versus the maximum. Where low weights are recorded, the rationale for this should be investigated and if collections are too frequent revised accordingly and if the banks are full but packed insufficiently by the business, then this should be fed back to the owner of the bank/receptacle. If remedial action is not instigated, a decision should be made to remove the bank or impose penalty charges. (This should be included in the Service Level Agreement as per finding 5.1.1.)</p> <p>Management should review the data analysis provided to identify improvements in route planning.</p>	31 October 2020

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<b>REPORT REF. &amp; PRIORITY</b>	<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>IMPLEMENTATION DATE</b>
	<p>remaining collections were for glass and can mini banks, which can be tipped out into the skip on the back, allowing for several establishments be collected and tipped in one journey. The mini bank collections were mainly reactive but in the absence of ticketed tips, it is not possible to identify the weight of the majority of glass/can collections in that period. The reactive calls were not always undertaken on a timely basis. Again, as above, without benchmark collection weights, it was not possible to identify if collections made were efficient.</p> <p>Testing also identified a lack of clarity of information and some anomalies; instances of picking up a repaired skip more than once for the same location were identified. Also tips without returns, detailing a pick up as access blocked but a collection weight and tip are recorded, whilst a further visit is made for the same mini bank 2 days later, Two tips were recorded with the same weight two minutes apart and there was one instance where it was recorded that it took 3 hours to tip but the next tip was 3 hours 42 minutes later and two locations were visited in the interim. Management have been provided with the data analysis undertaken to further review.</p>	<p>Management should investigate the rationale for the anomalies identified.</p>	
5.1.9 Medium	<p>For the period sampled, the collection types recorded on the tip receipt tickets were found to be correct i.e. the type of waste recorded was recorded correctly as green waste etc. Collected items are tipped at Amgen, Bryn Pica, LRC, NU and MEBH, depending on the type of material collected and proximity to the collection site. There is no direct income generated other than for the metal collections through MEBH. The amount collected for metal, during this period was recharged appropriately to the Council.</p>	<p>Management should consider implementing a contamination survey of the collections made from each site. Where collections from these sites are subsequently treated as waste rather than recycling and non-income generating, then Management should consider the viability of continuing to collect from these sites or whether a penalty charge could be</p>	31 October 2020

**SUMMARY OF RECOMMENDATIONS:**

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	<p>With collections recycled in Amgen, (recyclable collection types other than metal,) income is not directly attributable but a proportion of all income generated is recharged to the Council, through profit-sharing. Discussion with the Education/Commercial Officer in Amgen, established that the majority of glass, cans and cardboard tipped from the two vehicles is contaminated and would not be able to be recycled. In the absence of a direct contamination study however, it is not possible to corroborate this.</p> <p>Discussion with the Finance Officer also established that there may be issues with the two vehicles continuing to tip in Bryn Pica with the implementation of the new Materials Recycling Facility (MRF), if collections are contaminated.</p>	<p>imposed.</p> <p>Management should ascertain the viability of the two vehicles continuing to tip in Bryn Pica once the new MRF is operational. If it not going to be possible, other tipping sites may need to be secured or a decision made as to the ongoing viability of the service.</p>	