



Internal Audit Final Report

Summary of School Reports 2009/10

Directorate: Children
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Contents

1. Introduction
2. Objectives of the Audit
3. Management Summary of Primary School Findings
4. Primary School Detailed Findings
 - 4.1. School Meals & Other Income
 - 4.2. Budgetary Control
 - 4.3. Orders & Payments
 - 4.4. School Private Fund
 - 4.5. Assets & Inventory
 - 4.6. IT Security and Data Protection
 - 4.7. School Transport and Generic Health & Safety
 - 4.8. Child Protection
5. Management Summary of Secondary and Special School Findings
6. Secondary and Special School Detailed Findings
 - 6.1. School Meals and Other Income
 - 6.2. PLASC Returns
 - 6.3. Purchases, Petty Cash and Contract Procedures
 - 6.4. Budgetary Control and School Governance
 - 6.5. Bank Reconciliations and Cheque Control
 - 6.6. Private Fund
 - 6.7. Assets and Inventory
 - 6.8. IT Security and Data Protection
 - 6.9. Child Protection
 - 6.10. School Transport and General Health & safety
7. LEA Support

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1. Introduction

- 1.1 As at the end of the 2009/10 academic year there were ten Secondary (including one Welsh Medium Comprehensive), fifty four Primary (including nursery) and two Special schools in Bridgend County Borough. Internal Audit aims to audit every school at least once every three years, with increased visits if necessary on the basis of a risk assessment. The risk assessment incorporates those schools deemed to provide Limited Assurance on controls to manage risks. Such schools are visited again the following year to ensure improvements are being made. In addition, schools undergoing amalgamation will be subject to visits both prior to amalgamation and then post amalgamation to both ensure that controls are bedding in well and to provide help and guidance where possible.
- 1.2 2010/11 will be the last year that the above programme of school visits is followed for primary and nursery schools. From 2011/12 onwards, Internal Audit is commencing a programme of Control Risk Self Assessments (CRSAs), whereby schools will be issued with a self assessment questionnaire which will be completed by the school and returned along with supporting documentation for review. Initially one cluster of schools will receive the CRSA on a pilot basis with a view to trialling it at all schools in BCBC not subject to an audit visit during the 2010/11 audit year. Actual audit visits will then be limited to the highest risk schools only, with each Primary school visited at least once in a four year period and each Comprehensive School continuing to be visited on a three year cycle.
- 1.3 The CRSA will allow the Chief Internal Auditor to obtain assurance that internal controls are operating effectively at those schools which are not subject to an audit visit in a particular year. This will contribute to the overall annual audit opinion as stated in the BCBC Statement of Accounts.
- 1.4 During 2009/10 our programme of visits incorporated the following numbers of schools:

	Schools Visited During 2009/10	Schools Visited During 2008/09
Secondary Schools	3	3
Primary & Nursery Schools	25**	34
Special Schools	1	1

** The figure for Primary school visits includes one school which was visited twice during the audit year as a result of being given an audit opinion of “no assurance” during the first visit.

- 1.5 During the year a follow up review was undertaken to determine the progress made in relation to the significant recommendations made during the 2008/09 Secondary and Special School audits. Each school subject to visit during 2008/09 were written to requesting written assurance that they had implemented recommendations which were categorised as significant at the time of the original visit. It was pleasing to note from the 32 significant recommendations followed up, we received written assurance that 29 had been implemented.
- 1.6 School budgets are delegated to the control of School Governors under the Financial Scheme for Schools which includes financial regulations and standing orders. The Individual School Budgets for 2009/10 and comparative figures for 2008/09, as recorded on the Council’s Financial System, were as follows:

	2009/10	2008/09
Secondary Schools Budget	£37,861,037	£37,274,182
Primary & Nursery Schools Budget	£32,317,663	£30,801,902
Special Schools Budget	£5,758,598	£5,942,837
Total	£75,937,298	£74,018,921

To put these figures into context they represent approximately 34% of the Authorities budgeted net expenditure.

In addition to the budgets referred to above, schools obtain additional income in the form of various WAG grants including the Foundation Phase grant.

In addition to the above, income from primary and nursery pupil school meals paid to Catering Services in 2009/10 was £1,295,000 (2008/09: £1,364,000.) This money is collected at source in the schools.

- 1.7 During 2009/10 Internal Audit produced and issued a schools guidance manual to all primaries and nurseries, providing guidance on the key risks and controls in school administration. It is hoped this will provide useful when training new members of staff, or for refresher training for existing staff.
- 1.8. Internal Audit uses a standard work programme at each school depending on the nature of the school, i.e. a more detailed review is undertaken at Comprehensive Schools to reflect the size and nature of their operations.
- 1.9 The following list details the areas covered by the standard work programme which is followed in each Primary school:
 - Income collection and banking
 - School meals administration
 - Purchasing and payments
 - Budgetary control
 - School Private Fund
 - Assets and Inventories
 - IT security and Data Protection
 - Bank Reconciliation and controls over cheque stationery (Cheque book schools only)
 - School Transport
 - Child Protection
 - School Development Plan
 - Health & Safety

The following additional areas are also subject to review during the audit of Secondary and Special schools:

- Post 16 PLASC return: The PLASC return is a census return submitted to DCELLS containing post 16 pupil numbers and subjects which allows DCELLS to calculate the level of funding due to the school. Internal Audit is required to undertake reviews of PLASC returns by WAG.
- Contract procedures
- Petty Cash
- School Governance

Audit visits to Primary Schools typically last one day, whilst visits to Comprehensive Schools and Special schools will typically last approximately 20 days across a team of Auditors.

- 1.10 Following the audit visit and subsequent debrief discussion with Head Teachers, a draft report on the audit findings and recommendations is sent to each school for agreement by the Head Teacher. A subsequent agreed final report is sent to the school, the Chair of Governors for presentation to the Governing Body, and to the Corporate Director, Children.
- 1.11 Head Teachers are asked to complete an audit effectiveness questionnaire at the end of the audit, and in 2009/10 this questionnaire was revised to elicit more detailed responses from schools. Rather than the previous method of requesting one overall rating for the audit, the questionnaire has now been broken down into the various key stages of work; including audit planning, conduct of the audit and the audit report, along with an **overall** rating for the whole process. This allows us to identify and address issues in our own processes to improve the service we provide.
- 1.12 The responses to the questionnaires are detailed below, showing the **overall rating** from 2009/10 alongside the previous rating categories for 2008/9. The responses received in 2009/10 were positive; however as in previous years the number of schools responding was disappointing. The response rate has dropped from 45% in 2008/9 to only 28% in 2009/10. Internal audit will review its procedures in light of this to identify how to improve the response rate.

	2009/10	2008/09
No. Schools Audited	29	38
No. Questionnaires Returned	8	17
Ratings: Very Satisfied / Good	1	14
Satisfied / Satisfactory	7	2
Just Acceptable / Not Satisfactory	0	0
Not Rated	0	1

2. Objectives of the Audits

2.1 The main objectives of the audits were:

- To assess whether there are adequate systems of internal control present in BCBC schools.
- To make Head Teachers aware of areas for improvement.
- To provide advice to both Head Teachers and Administrators.

Acknowledgement

2.2 A number of staff gave us their time and co-operation during the course of our reviews. We would like to record our thanks to all of the individuals concerned.

3. Management Summary of Primary School Findings

3.1 The overall assurance levels given on the Internal Control systems at the Primary Schools during 2009/10 and comparative results for the three previous 3 years is shown in the table below:

Assurance Given	2009/10	2008/09	2007/08	2006/07
Substantial Assurance	7	14	5	5
Adequate Assurance	14	16	16	21
Limited Assurance	3	3	4	9
No Assurance	1	1	0	0
Total Schools	25	34	25	35

3.2 Of the four schools receiving limited or no assurance during 2008/09 that were revisited during 2009/10, it is pleasing to note that two of these schools had improved their internal control environment sufficiently to achieve a higher level of assurance.

3.3 The school receiving a no assurance rating in 2008/09 again received the same rating on its first re-visit in 2009/10, having made no improvements in the control environment. As a result of this, a second revisit took place later in the year where it was deemed that adequate progress was being made to address the key control weaknesses identified. Internal Audit will again revisit the school as part of the 2010/11 programme to ensure that these controls are now embedded and are operating effectively.

3.4 It is disappointing to note that one of the schools receiving limited assurance in 2008/09 was found not to have made sufficient improvements to the level of internal control in place and in operation to enable us to give a higher level of assurance than in the 2008/09 year. This school has again been visited as part of the 2010/11 programme and we are pleased to note that controls have improved to the extent as to now provide reasonable assurance that the risks under consideration are controlled.

- 3.5 The following table summarises the areas in which recommendations have been made during our audit reviews of Primary Schools in 2009/10 and also for the comparative year 2008/09.

Area of review	No. Recommendations made	
	2009/10	2008/09
Collections, Deposits & School Meals Income	42	42
Ordering, Receipt & Invoice payments	61	67
Budget Monitoring	9	10
Private Fund Income	28	39
Asset and Inventories	26	29
IT	14	18
Health & Safety	41	33
Child Protection	24	13
School Development Plan	13	2
Bank Reconciliations & cheque control	2	1
Transport	1	7
Other	1	5
Total no. Recommendations made	262	266
School visits	25	34
Recommendations per school	10.5	7.8

- 3.6 The table shows that, despite visiting fewer schools in 2009/10, overall the number of recommendations made has remained consistent; indicating that more recommendations have been made per school.
- 3.7 Whilst the above table provides information as to the numbers of recommendations made to schools during the course of the 2009/10 year, the significance of each recommendation also needs to be taken into account. Some recommendations made relate to key weaknesses in control (recommendations categorised as significant or fundamental) whereas others relate to suggestions for improvement or are lower risk areas (merits attention). The following table summarises the categorisation of recommendations made during the year and in previous years.

Categorisation of Recommendations	2009/10	2008/09	2007/08
Fundamental	2	4	1
Significant	68	77	64
Merits Attention	192	185	164
TOTAL	262	266	229

Given the fact that there were 25 school visits in 2009/10 compared with 34 in 2008/09, this table indicates that, the number of recommendations made per school has increased in 2009/10, noticeably the number of significant recommendations made per school has increased from 2.3 in 2008/09 to 2.7 in 2009/10.

- 3.8 In the area of school meal income and collections and deposits, there are still issues with respect to the level of independent checks undertaken on monies banked against expected income based on school meals numbers. A large proportion of Head Teachers do now check monies banked, however, it is felt that these checks are sometimes insufficient to identify errors or potential misappropriation of income. Despite making repeated recommendations to Head Teachers in this area, there still appears to be resistance in some schools to improve the controls in this area. Many Head Teachers have stated that they do not feel that it is their responsibility to undertake such checks on school meal income. Internal Audit is not responsible for apportioning responsibility rather, Internal Audit's responsibility is to provide assurance that there are sufficient controls in place to minimise risks.
- 3.9 The other main areas of concern identified during the course of our reviews are as follows:
- Poor controls in the area of procurement, with orders often raised after goods have already been received, and a lack of evidence that goods have been checked and signed for on receipt.
 - Some schools are still failing to receive written confirmation from HR that new starters have been CRB checked.
 - Some schools have inadequate risk assessments in place.
- 3.10 Only in areas where issues have been frequently identified or where they are of sufficient significance have they been referred to in the following detailed summary. Where issues were identified at an individual school level, recommendations have been made to the school concerned at the time of the audit.

4. Primary School Detailed Findings.

4.1. School Meals and Other Income.

- 4.1.1 Schools are responsible for the collection of school meals income and of the banking into Authority funds. Such amounts were just under £1.3 million during 2009/10 and given the level of cash handling involved and the fact that BCBC has suffered a major fraud in the past, this is considered to be a high risk area.
- 4.1.2 The 2009/10 Internal Audit review of Primary School meals identified that arrears to the value of £9,577 were passed back to BCBC for collection as the schools were unable to recover this money themselves. Over the same period £3,011 of uncollected school meals income was written off. It is pleasing to note that these figures are lower than those for 2008/09, where arrears of £10,845 were passed to BCBC and £8,191 written off.
- 4.1.3 During 2009/10 Learner Support Services has revised its school arrears procedure in an attempt to improve collection in schools and reduce the number of invoices written off. It is too soon to review whether this new approach has been successful; however the above figures suggest things are moving in the right direction.
- 4.1.4 The main issue found in schools in respect of school meals income was regarding the process of independent review of school meals records. Although most schools have some form of review process in place, it is felt that these processes are often insufficient to detect errors or potential misappropriation.

4.2. Budgetary Control

- 4.2.1 In advance of a school visit, Internal Audit perform an analytical review of the school's budget to identify areas of significant variance to previous years. These issues are then discussed with the Head Teachers. As with 2008/09, it is pleasing to note that Head Teachers were found to have a good understanding of their budget, with only a few significant issues identified in some schools.

4.3. Orders and payments

- 4.3.1 In 2009/10 a total of 227 transactions were reviewed in Primary and Nursery Schools. It was found that for 15% of transactions the order had been raised after the goods or invoice had been received, rather than at the time the order had been placed. In 32% of the transactions there was no evidence that goods received had been signed for on receipt or checked to the order. In 13% of cases there was insufficient evidence of segregation of duties in the process of ordering, receipt of goods and payment of invoices. These errors contribute to the high number of recommendations made in this area. It is disappointing to note that despite high levels of recommendations made in previous years, schools do not appear to be improving controls in this area.

No recommendation relating to this is made in this report as recommendations have been made to individual schools and we have also made the LEA aware of this as part of a recent report on Creditor payments in the Children's Directorate.

4.4. School Private Fund

- 4.4.1 During 2009/10 the LEA carried out a full review of the schools Private Fund Regulations, with a number of amendments made to bring them up to date. Changes included revised insurance policy limits, clarification of Charity Commission registration requirements and additional auditor checks on accounts which have been closed where schools have amalgamated, to ensure funds have been transferred in full to the new account.
- 4.4.2 Under the Financial Scheme for Schools, Internal Audit does not have jurisdiction to have access to Private Fund records. In order to give assurances that risks associated with Private Funds are mitigated, reliance is placed on compliance with audit requirements under the Private Fund regulations. These require that the Private Fund accounts are audited by two persons independent of the funds administration and management.
- 4.4.3 In 2009/10 fewer significant issues were found in respect of the private fund than in previous years. The main issue, as last year, was the late submission of certificates to the Finance section of Children's Services. In one school a fundamental recommendation was made as the private fund accounts had not been prepared and audited for the last two years. However, on revisiting this school, Internal Audit were able to confirm that progress had been made in this area.
- 4.4.4 Due to the amalgamation of some infant and junior schools in 2009/10, some recommendations were also made to ensure the accounts of the previous separate schools had been closed and all funds transferred to the new accounts. As this has now been incorporated into the revised Regulations, it is hoped that these controls will be in place for future amalgamations.

4.5 Assets and Inventory

- 4.5.1 The completion of an inventory detailing the equipment held at a school is a requirement of the Financial Regulations as is the submission of the inventory to the LEA. For 42% of the schools visited, the inventory had either been submitted after the deadline or had still not been completed or submitted at the time of the audit. We acknowledge the LEA takes the necessary action to inform schools that they need to submit an up to date copy of their inventory. However, we have identified that schools continue to fail to provide up to date copies of their inventories on an annual basis.

4.6 IT Security & Data Protection

- 4.6.1 The majority of schools visited during the year have taken out the IT SLA to cover the back up of administrative network as well as virus control. Some schools have also taken out additional support as part of the SLA.
- 4.6.2 Where recommendations have been made, the majority relate to the encryption of portable media such as laptops and pen devices which are taken off site. However, it was found that awareness of the importance of encryption is improving in schools.

4.7 School Transport and Generic Health & Safety

- 4.7.1 Only one of the schools visited during 2009/10 owned their own vehicle, therefore the majority of audit testing under the Transport section was not relevant this year. For the one school with a vehicle, a recommendation was made about the regular inspection of driving licences for penalties or endorsements in order to assess the ongoing suitability of those with the responsibility of transporting pupils and staff at the school.
- 4.7.2 With respect to Health & Safety, a short questionnaire is completed including, for example, access & security arrangements, risk assessments and fire safety.
- 4.7.3 75% of schools visited indicated that their staff had not received training in the use of fire equipment. Several Head Teachers stated that they would rather that their staff did not attempt to fight a fire should one occur and would rather their staff concentrated on evacuating the building. However, whilst Internal Audit appreciates this view point it is our view, and indeed that of the BCBC fire Officer, that staff should have training in the use of equipment in case it is absolutely necessary to enable escape.
- 4.7.4 In four schools, Head Teachers were advised that they should complete more comprehensive risk assessments and seek advice from the Health & Safety Unit if necessary. Further recommendations were made where risk assessments were in place but there was no evidence they had been recently reviewed or updated.
- 4.7.5 The Health & Safety Unit advised in 2008/09 that they did intend to set up a risk assessment working group for schools, however no progress has yet been made here.

4.8 Child Protection

- 4.8.1 Child Protection audit checks involve checking that staff at schools have received child protection training, appropriate policies are in place and staff are aware of them, designated CPO's have received the higher level training and checking that new starters have been subject to Criminal Records Bureau (CRB) checks.
- 4.8.2 It was noted that there is a programme of training provided to all schools across the Authority which all staff attend. Additionally, the designated Child Protection Officers at each school receive higher level training to support their role.
- 4.8.3 There are still a number of instances where schools do not receive written confirmation that new starters have been subject to the necessary enhanced CRB checks. In 2009/10 this represented 25% of all schools visited. There is a common misperception that it is the responsibility of BCBC CRB Team within the Human Resources function to ensure that staff have been checked; it is in fact the responsibility of the Head Teacher. The CRB Team conduct these checks on behalf of the school.

4.8.4 Some recommendations were also made where the Child Protection Officers in schools needed to attend the appropriate, higher level training.

4.9 School Development Plan

4.9.1 Each school produces an annual School Development Plan (SDP), which includes school-wide objectives for the forthcoming year, along with details of the resources required to ensure these are met. SDPs should be regularly updated and reported to Governors.

4.9.2 Although this area was looked at in 2008/09, very few recommendations were made. However, in 2009/10, more issues were found in the schools visited.

4.9.3 An issue we found was the quality of the minute taking at certain schools prohibited us from evidencing that the SDP was regularly reported to Governors. In the circumstances where it was difficult to evidence this, Head Teachers did advise that they regularly informed the Governors on the progress of the SDP.

4.9.4 In one particular school that was visited in 2009/10 it was found that the school had financed elements of the school development plan using monies from the school's Private Fund. It is our view that this is potentially a breach of the Private Fund Regulations. The Private Fund Regulations state that fund monies should not be used to fund expenditure which would ordinarily be funded from the school budget. The school in question has been operating under severe budgetary constraints and recently received a critical ESTYN inspection due to a lack of resource available at the school for its pupils. The decision by the school to use private fund monies to purchase the additional resources was to ensure that they meet the recommendations made by ESTYN.

Audit acknowledged the school's budget restrictions and as a result recommended that if funding for actions taken to meet objectives set out in the SDP is to come from the Private Fund, the source of funding should be detailed in the plan itself, to ensure transparency. Audit also expressed concerns that reliance on the fund monies would not be a sustainable financing strategy. Audit was disappointed to note that the recommendation made was rejected by the Head Teacher.

5. Management Summary of Secondary & Special School Findings

5.1 The overall assurance levels given at BCBC Secondary and Special Schools during the current and previous two years were as follows:

Assurance Given	2009/10	2008/09	2007/08
Substantial Assurance	0	0	1
Adequate Assurance	4	3	2
Limited Assurance	0	1	0
No Assurance	0	0	0
Total Schools	4	4	3

It can be seen from the above table that of the 3 Secondary and 1 Special School visited during 2009/10, all four schools were given adequate assurance.

5.2 The main areas noted as needing improvement from Secondary and Special School audits in general in 2009/10 are:

- A lack of segregation of duties was evident between income, receipting, recording and banking. In one school in particular the finance officer was responsible for all duties in the collection and banking of income.
- Failure to comply with the financial scheme for schools when purchasing goods.
- Some schools are still failing to receive written confirmation from HR that new starters have been CRB checked.
- Schools that own their own vehicle should regularly review the licenses of those charged with driving duties to ensure that they have appropriate licences which are free of endorsements.

Recommendations made in 2009/10 and in 2008/09 were analysed as follows:

Area	2009/10	2008/09
Collections & Deposits / School Income	22	17
PLASC Returns	2	4
Orders, Goods Received, Payment of Invoices and Contract Procedures	9	13
Petty Cash	4	4
Budgetary Control	4	7
Bank Reconciliation and Cheque control	1	4
IT Security & Data Protection	10	19
Inventory	10	13
School Private Fund	12	7
School Transport & Health & safety	15	14
School Governance	6	7
Child Protection	6	5
Other	2	1
Total no. Recommendations made	103	115
School Visits	4	4
Recommendations per School	26	29

- 5.3 It is pleasing to note that the overall number of recommendation made appears to have decreased compared to 2008/09 with marked improvements in the areas of procurement, budgetary control and IT security. However, as identified in the table above it is disappointing to note the number of recommendations in the areas of collection and deposit of income, school income and the school private fund rose considerably compared to 2008/09.

Whilst the above table provides information as to the numbers of recommendations made to schools during the course of the 2009/10 year, the significance of each recommendation also needs to be taken into account. Some recommendations made relate to key weaknesses in control (recommendations categorised as significant or fundamental) whereas others relate to suggestions for improvement or are lower risk areas (merits attention). The following table summarises the categorisation of recommendations made during the year and in previous years

Categorisation of Recommendations	2009/10	2008/09	2007/08
Fundamental	0	0	0
Significant	20	40	27
Merits Attention	83	75	46
TOTAL	103	115	73

It is pleasing to note that the number of significant recommendations made per school has decreased substantially compared to 2008/09.

- 5.4 Only in areas where issues have been frequently identified or where they are of sufficient magnitude have they been referred to in the following detailed summary.

6. Secondary and Special Schools Detailed Findings

6.1. School Meals and Other Income

- 6.1.1 Testing identified that in the majority of schools visited there was a lack of segregation of duties in the process of income receipting, recording and banking with a lot of over reliance on the Finance Officer to complete the full process.
- 6.1.2 In one instance it was found that there was no formal arrangement in place with external parties that were using the facilities at the school. Furthermore one of the schools did not have the insurance certificates from parties that hire the school premises.

The number of recommendations made in regards to school meals and other income has increased by 30% compared to 2008/09. However, apart from the issues discussed above no other significant issues were identified and the majority of recommendations made were deemed to be merits attentions with the aim of enhancing the existing controls.

6.2. PLASC Return

6.2.1 It was pleasing to note that no significant issues were identified in this area.

6.3. Purchases, Petty Cash and Contract Procedures

6.3.1 It was disappointed to discover that the majority of the schools did not follow the Financial Regulations for schools when purchasing goods. In particular when schools placed substantial orders exceeding £1,000 it was found that there was little or no evidence that schools had obtained three written quotations from suppliers to evidence best value has been obtained when making purchases.

6.3.2 With respect to the ordering, receiving of goods and authorising of purchase invoice, a reoccurring issue found was evidencing who received and checked the goods on receipt. Staff members failed to sign delivery notes, orders or invoices to evidence the receipt of the goods which resulted in difficulties on occasions during the audit testing to evidence segregation of duties in the process.

6.3.3 In one particular school visited it was identified during testing of petty cash that VAT receipts were not obtained and in certain circumstances VAT had been reclaimed even though there was no VAT receipt provided. The amounts involved were not significant in value.

6.4. Budgetary Control & School Governance

6.4.1 Concerns were raised in one school where it was found that two Governors sat on both the Staff Disciplinary and Dismissal Sub Committee and the corresponding Appeals Committee. A recommendation was made for the school to amend the committee compositions in order to ensure objectivity.

The audit testing conducted in the schools also found limited evidence to suggest that the Governors declarations of interest were updated on a regular basis. It was recommended at these schools that this be done annually.

6.4.2 Generally, sound levels of budgetary control were evident at the schools visited. Minor issues were identified, these mainly related to signing key documentation to evidence reviews.

6.5. Bank Reconciliation and Cheque control

6.5.1 For one of the schools tested a significant recommendation was made in the area of bank reconciliations as there was no independent officer reviewing the bank reconciliation completed by the Finance Officer. Apart from this no other recommendations were made in relating to bank reconciliations.

6.5.2 Controls were seen to be in place in the area of cheque book storage and cheque records and consequently no recommendations were made in this area.

6.6. Private Fund

- 6.6.1 As with Primary Schools, Internal Audit do not have right of access to the private fund core records e.g., cash book and invoices so place reliance on discussions with staff and examination of the annual Private Fund Certificate as to the controls in operation at each school.
- 6.6.2 At all schools visited it could not be evidenced that the Head Teacher was reviewing the Private Fund accounts each term as required by The Private Fund Regulations.

6.7. Assets and Inventory

- 6.7.1 All the schools visited were found to have an inventory in place. However, for 2 out of the 4 schools visited, individual items owned by the school had not been security marked. Inventories were also not regularly reviewed by the Head Teacher to verify that the items recorded in the inventory were still at the school.

6.8. IT Security & Data Protection

- 6.8.1 Some concerns were noted here with respect to Data Protection. At one school mobile devices taken out of school (Lap tops, pen drives etc) had not been encrypted, posing significant risks in the protection of personal or sensitive data.

6.9. Child Protection

- 6.9.1 As with Primary Schools, issues were identified at one school whereby the school had not received written confirmation that new starters had been subject to the necessary enhanced CRB checks. Internal Audit did then receive confirmation from the CRB Team that the sample of new starters had been subject to the relevant checks before starting in post but the school itself had not received this written confirmation.
- 6.9.2 Recommendations were also made where the designated Child Protection Officers in schools needed to attend the appropriate, higher level training. Further recommendations were made for schools to maintain a child protection training record to ensure all staff receive refresher training in the area of child protection.

6.10. School Transport and General Health & Safety

- 6.10.1 The main issue identified in these areas is that in the schools that own minibuses, sufficient checks are not carried out, or could not be evidenced, with respect to designated driver's licences. Those charged with driving school vehicles should be required to produce their licenses on a quarterly basis to ensure that they still hold the appropriate license to drive the vehicle and to review their licences for any endorsements that may impact on their suitability to be responsible for the safe transport of pupils and staff.
- 6.10.2 As with the Primary schools, recommendations were made in the area of security controls access restrictions to prevent unauthorised access to school buildings.

- 6.10.3 A significant issue was found in regards to the Health and Safety Officer at the secondary schools. In one school it was discovered that the appointed Health & Safety Officer was absent from school on long term sickness, in this case we recommended that the school appoint an acting Health and Safety Officer with the necessary competencies. We recommended to schools that they seek guidance from the Health and Safety Department to ensure the designated Health and Safety Officer had adequate health and safety knowledge and training.

7. LEA Support

- 7.1 The Authority performs a number of roles in monitoring and supporting schools to ensure compliance with relevant laws and regulations including the Financial Scheme for Schools.
- 7.2 This section sets out findings relevant to the LEA in terms of support provided to schools.
- 7.4 A persistent issue that was found in a number of schools was that the Private Fund Certificates were not submitted to Finance before the deadline with many certificates being submitted a few months after the deadline. Discussions indicated that the LEA has suitable procedures in place to log and chase up these certificates but there remains an issue with late filing.
- 7.5 Similar to above, it was also found that on many occasions inventories were not submitted to finance by the required deadline.
- 7.6 The issues related to School Governance are summarised as follows:
- Whilst we were able to obtain full Governing body minutes either immediately at the school or from the Governor Support Unit, Sub Committee minutes were not always easily obtainable. As these are public documents, schools should have suitable policies in place to make such minutes available. Such policies should pay suitable consideration to the potential disclosure of information that would be classed as personal under the Data Protection Act as well as reference to the provisions of Parts 8 and 9 of the Government of Maintained Schools (Wales) Regulations.
 - There were some differentials noted with respect to the quality of minutes available. Some schools were found to have comprehensive minutes available whereas others were found to be fairly vague. Where minutes were found to be vague this led to difficulties in evidencing the involvement of Governing Bodies with respect to contributing to, monitoring and approving the School Development Plan and similarly that of the School budget. This was the source of much frustration on the part of both Internal Audit and of Head Teachers keen to demonstrate the close involvement of their Governing Body in such matters.
 - When requests were made to Governor Support to see copies of the declarations of interests made by Governors audit had difficulty in obtaining these documents. The difficulties were due to the fact that the declarations are completed when a Governor is first appointed and are not always updated on a regular, e.g., annual, basis.

Where these issues were identified at individual school level, recommendations were made to the relevant schools. These issues have also been referred to the Governor Support Unit.