

Rhondda Cynon Taf Council

Audit Committee - 17th September

**Arrangements in place to
support the governance of
schools**



Areas to cover

1. Some context

- The current standard of internal control within schools
- Key areas for improvement / requiring support

2. Support and training arrangements in place

1. Some Context - Internal Audit

- Cyclical audits (5 yearly Primaries & 3 yearly Comps)
- Primary Schools – Annual Control Self Assessments
- How we report and who our reports go to...
 - Headteacher, Chair of Governors & Full Governing Body (GB)
 - Requirement for schools to inform Internal Audit when report is presented to GB
 - Relevant Senior Officers within the Council
 - Audit Committee / public documents
- How we track the status of recommendations

Some Context - Summary of completed audits

Primary Schools		
AUDIT OPINION	16/17 - No. Of Schools	17/18 - No. Of Schools
EFFECTIVE	1	2
EFFECTIVE WITH OPPORTUNITY FOR IMPROVEMENT	20	21
INSUFFICIENT & REQUIRES IMPROVEMENT	0	1
NOT ADEQUATE	0	0
TOTALS	<u>21</u>	<u>24</u>

Comprehensive Schools		
AUDIT OPINION	16/17 - No. Of Schools	17/18 - No. Of Schools
EFFECTIVE	0	1
EFFECTIVE WITH OPPORTUNITY FOR IMPROVEMENT	3	4
INSUFFICIENT & REQUIRES IMPROVEMENT	4	2
NOT ADEQUATE	0	0
TOTALS	<u>7</u>	<u>7</u>

Some Context - Follow-up audits requested by Audit Committee

- Audit Committee requested 7 follow ups where original conclusion was 'insufficient and requires improvement'

AUDIT OPINION	No. of Schools
EFFECTIVE	1
EFFECTIVE WITH OPPORTUNITY FOR IMPROVEMENT	3
INSUFFICIENT & REQUIRES IMPROVEMENT	0
NOT ADEQUATE	0
NOT YET FINALISED	3
	TOTAL <u>7</u>

- Impact of follow up reviews showing, overall, an improving trend

Some Context - The current standard of internal control within schools

- Overall, sound arrangements in place albeit improvement required in specific areas
- More significant areas for improvement in secondary than primary schools

Some Context - Key areas for improvement / requiring support

- Areas / themes for improvement identified by Audit Committee and included as thematic reviews in 18/19 audit plan:
 - School Private Fund
 - Purchasing Cards
 - Safeguarding
 - Governance

2. Support and training arrangements in place

- Current support arrangements
 - Range of Council support and training in place covering the key areas of business
 - Mix of 1 to 1 support, on-the-job training, formal training sessions and targeted support
 - Guidance documents and procedures in place
 - Designated support officers with relevant expertise
 - Some examples...

Governance and Safeguarding

- Governors:
 - Full and comprehensive training programme
 - Including mandatory induction training
- Governor Support Service
- Distribution of standard Policies & Procedures e.g. Cwm Taf Safeguarding Children Standard Policy
- Data Protection / Information Management Training & Advice
- Human Resources
 - Pre-employment checks
 - Ongoing employment matters
- Safeguarding Training (Levels 1 to 3)
- Key contacts and protocols in place for reporting safeguarding concerns

Financial Administration – support and training

- Purchasing Cards
- Council contracts / procurement
- Internal Audit – Advice
- Taxation – VAT & CIS
- IR35 Employment Status
- Payroll
- School Private Fund
- Budgetary control outturns / year end procedures
- Banking procedures
- SIMS Functionality
- 1 to 1 training
- Budget setting in Primary and Special Schools and financial management
- Finance and Budgetary control for governors
- Administration of School Meals / Milk

A recent development to further improve support arrangements...

- On-line budget monitoring training module
 - Web-based
 - Simultaneous availability to all schools
 - More efficient use of Finance staff time
 - Finance Officers available to support
 - <https://youtu.be/kC9saDDjstU>

SUMMING UP

- Standard of internal control generally sound albeit specific areas that require improvement
- A range of support and training in place
- Key on-going role of Internal Audit / Audit Committee in monitoring whether required improvements being made

SOME DISCUSSION POINTS FOR AUDIT COMMITTEE

- Arrangements in place to monitor the implementation of recommendations for schools?
- Adequacy of the overall range of support and training in place?
- Extent that current support and training covers the key areas / themes requiring improvement (School Private Fund, Purchasing Cards, Safeguarding and Governance)
- Other discussion points...?