



# Resources Directorate Internal Audit Section



## Internal Audit Progress Report (as at 31<sup>st</sup> May 2019)

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# INTERNAL AUDIT PROGRESS REPORT

## 1. INTRODUCTION

### 1.1 Background

The Internal Audit plan for 2019/20 was approved by the Audit Committee at its meeting in April 2019. The plan provides the framework for audit work in the forthcoming year and is aligned to the Council's corporate governance arrangements, whilst also being responsive to any changes to the risks faced by the Council during the year.

The Internal Audit plan for 2019/20 is made up of a total of 2,706 days, with a total of 1,990 chargeable days for the audit team being agreed. This report serves to provide an update on progress against the plan to the end of May 2019.

### 1.2 Independence and objectivity

The Internal Audit section reports to the Audit Manager. In line with the provisions of the Public Sector Internal Audit Standards (1100), organisational independence is maintained as the Audit Manager is not responsible for managing any functions beyond the Investigations and Internal Audit teams. The Audit Manager reports administratively to the Head of Finance and functionally to the Audit Committee for audit-related matters. There have been no impairments of independence or objectivity.

### 1.3 Continuing Professional Development

The Personal Reviews of performance during 2018/19 were completed by the end of May 2019. The Personal Review process enabled each member of the audit service to discuss progress against agreed objectives, and to consider and agree their overall performance for the year.

Prior to discussing performance, each auditor completed a skills assessment in application of the IIA Professional Competencies Framework. The results have informed both the Personal Review process, and the annual internal Audit Manager review against the Quality Assurance and Improvement Programme (Standard 1300), from which a generally strong baseline of knowledge and skills are held across the audit team.

The new objectives for 2019/20 are being discussed with the members of the team and will be agreed by the Council's deadline of the end of June.

## 2. SUMMARY OF WORK PERFORMED

### 2.1 Current Activities

The report to Audit Committee in April 2019 set the scene for audit coverage for the year and the planned assignments have been set up in the audit planning, monitoring and control database. Priority has been given to any audits planned for 2018/19 but not completed during that year.

All Auditors have continued to be allocated at least three months' work in advance, with an expectation that their assignments will be effectively managed and delivered. This approach focuses on outcomes, improving performance and the timeliness of reporting.

**Appendix A** shows a list of audits and their reporting status in the current year until the end of May 2019. The listing will include all reports finalised since April 2019, and all new and existing draft reports as at 31<sup>st</sup> May 2019.

The table below shows audit outputs separated into those which are new, meaning that a draft report had not been issued in the prior year, and those which were at draft status in 2018/19, but have since been finalised.

**Figure 1.** Audit outputs in 2019/20 (at 31<sup>st</sup> May 2019)

	Audit	Status as at 31.05.19
NEW Audit Outputs		
1	Audit of ethics and values – Gifts and Hospitality	Draft reports issued
2	Value for Money – Agency workers, interims and consultants	
3	Education – Income Processes	
4	Housing Rents	
5	Music Service – income review follow up	
6	Payroll – In-year testing	
7	Regional Partnership Board	
8	Resources – Budgeting and forecasting	
9	Personal Review Process	
10	Storey Arms	
11	P-Cards Central Transport Services (CTS)	
12	Bulky Waste	
13	Responsive Repairs	

14	Joint Committees - Prosiect Gwyrdd	Final report issued
15	Joint Committees – Port Health Authority	
16	Joint Committees - Glamorgan Archives	
17	Cardiff Further Education Trust Fund	
18	Payroll – CRSA	CRSA completed
19	Contract guidance for schools	Guidance developed
20	Counter-fraud in schools - CRSA development	CRSA developed
Concluded Reports from the prior year at 31.5.19		
21	Atebion Solutions	Final report issued
22	Risk management arrangements	
23	Sickness absence processes	
24	County Hall Canteen	
25	Education Improvement Grant	
26	Youth Innovation Grant	
27	Creditors 2018/19	
28	St. Peter's R.C. Primary School	
29	Willows High School	
30	Ysgol Glantaf	
31	Health and Safety Framework	

The opinions given in reports issued to the end of May 2019 are shown in the table below. The majority of audit opinions allocated through drafts issued have recognised a sufficient level of internal control and governance in the areas reviewed.

**Figure 2.** Audit outputs and opinions (at 31<sup>st</sup> May 2019)

Output Stage	Number of outputs	Opinion				No opinion given
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	
Draft	13	2	8	1	1	1
Final	18	0	8	2	1	7
<b>TOTAL</b>	<b>31</b>	<b>2</b>	<b>16</b>	<b>3</b>	<b>2</b>	<b>7</b>

The two areas where adverse opinions have been provided, firstly related to a follow-up of Music Service income processes, for which there was limited improvement since the original audit, with only two recommendations actioned and therefore unsatisfactory assurance. In addition, an audit

of CTS P-Cards was given an assurance rating of insufficient with major improvement needed due to the need to improve control in card monitoring and management. Further information is included on the findings of these audits within Section 2.3 – Critical Findings or Emerging Trends.

Further to the table above, the outputs that were not been given an assurance opinion and the reasons for this were as follows:

**Figure 3.** Outputs without an assurance opinion (at 31<sup>st</sup> May 2019)

Audit	Comments
Payroll – CRSA completed	CRSA completed and discussed with payroll colleagues
Education – income processes	Consultation review consolidating discrete assurance reviews – no further audit opinion.
Joint Committees - Prosiect Gwyrdd	Work to support completion of Statement of Accounts, 2018/19
Joint Committees - Port Health Authority	
Joint Committees - Glamorgan Archives	
Cardiff Further Education Trust Fund	Completion of audit of accounts for 2017/18
Schools Contract guidance development	Guidance for schools on contracts, tendering, etc. and the publication of an exemplar policy.
Counter-fraud in schools – CRSA developed	Development of a counter-fraud CRSA for Schools.

## 2.2 Annual plan

The annual plan was agreed by Audit Committee at its meeting in April 2019 and was designed to be risk based and co-ordinated in application of the “three lines of defence” model. Assurance mapping exercises are carried out at periodic intervals during the year.

At the time the plan was agreed in April 2019, whilst many individual audit engagements were fully itemised, some time was allocated for particular audit areas for which the specific audit subject or nature was to be confirmed at a later date. Many of these initial allocations have now crystallised into specific audit engagements, through further review and discussion with senior officers. The new audit engagements are shown in bold within **Appendix B**, for Audit Committee to consider. Appendix B also details the reporting progress for each audit.

Aside from the above refinement of the plan, the Audit Manager has agreed that two new unplanned audit engagements will be undertaken. These are in respect of an audit of the ‘Out of School Club’ and ‘Governors Fund’ of St. Peter’s R.C Primary School, upon request of the School’s Governing Body, and an audit of the ‘Rumourless Cities’ European grant.

### 2.3 Critical findings or emerging trends

In accordance with PSIAS, Internal Audit is required to report to Audit Committee on critical findings or emerging trends. A follow up draft audit report has been completed on Music Service income processes, following an original audit review, which reported a number of concerns in respect of the processes and practices for income collection and control. The follow up review has identified limited change in the level of overall control, with only two recommendations actioned and high levels of outstanding income, in excess of £300k (over 40% of the parents using the Music Service). The draft report with an unsatisfactory assurance opinion has been issued to the manager for comment and an executive summary will be brought to Audit Committee once the report has been finalised.

A review of P-cards in Central Transport Services (CTS) has provided an assurance rating of insufficient with major improvement needed. The draft report has recommended a need for CTS to review their P-card requirements for the service and to create function specific guidance for the officers who use P-cards, to address a number of procedural improvements required. The primary areas for attention involved the need for prompt return of receipts, prompt review and return of electronic spreadsheets for contracted suppliers, and clear documentation of the roles and responsibilities of those involved in P-card processes due to delays and gaps in providing records and information to the Business Support Team.

The audit of St. Peter's RC Primary School has been finalised, following the draft findings being communicated to the Audit Committee in April 2019. The audit provided an assurance opinion of unsatisfactory and, accordingly, the executive summary is attached as **Appendix C** to this report. The governance of the Out of School Club (OSC) required clear communication, and full documentation of any links to, and responsibilities of, the School or its Governing Body. The report also considered that strengthening of governance is needed, with it being recommended that the Governing Body improves its oversight and challenge of both delegated budget and private fund activities. Improvements are also required in the financial controls at an operational level. The audit recommendations have been agreed with the Chair of Governors and Headteacher.

Since the last Committee reporting date, an audit of Ysgol Gymraeg Glantaf has been issued and finalised for which an audit opinion of insufficient with major improvement was provided. The school had some governance matters which needed to be addressed including ensuring all

business interests were disclosed, all governor training had been attended and that all policies procedures and delegations of authority were up to date and formalised. Attention was also required to update and amend processes and practices relating to income recording and security, hire agreements and the operation of the school private fund audit. A copy of the final report and agreed actions has been issued to the Headteacher and the Chair of Governors for delivery and oversight.

#### 2.4 Value for Money findings

The vast majority of audits undertaken by the Internal Audit Team have objectives which cover value for money assurances, from which there has been a general satisfactory level of assurance, which can be provided for the reporting period.

The finalised audit of St. Peters R.C Primary has raised control issues, which limits assurance that effective and efficient practices are in place. The executive summary of this audit provides further details. The draft follow-up report recently issued for Music Service Income Processes has identified limited progress since the original audit as outlined above (section 2.3), for which the effectiveness of processes and practices for income collection and control remain unsatisfactory. As outlined above, an executive summary will be provided in the Audit Committee meeting in September.

On a more positive note, the findings of the three draft audit reports issued which had a specific value for money focus were more positive, and the areas were considered to be broadly effective in this regard for which further information is provided below.

#### Consultants, Interims and agency workers

The review has considered the reasonableness of decisions to procure staff resource (Consultants and Interims), or to use an agency mechanism (Cardiff Works and Matrix) for a sample of arrangements entered in 2018/19, due to the nature and cost of the requirements.

Based on the work undertaken and the samples tested during the audit, it is considered that, in general, reasonable and suitably informed decisions have been made to meet business needs, for which the overall assurance rating for the audit was effective with opportunity for improvement. The area for improvement related to the small sample of procurements for which

a tendering process was not followed, and evidence was not retained / available to demonstrate that the market had been properly tested for best Council value.

Workforce plans were not reviewed as part of this audit. However, as the nature of consultancy, interim and agency resourcing should be a temporary means to deliver capability or capacity, it has been suggested that Directors could benefit from taking-stock of their spend on temporary staffing arrangements, and consider if suitable arrangements are in place, or planned to meet their medium term model workforce.

### Personal Reviews

The review considered the completeness of the Personal Review Process, as designed to deliver efficient and effective services through the Council's approach to performance measurement and management. Rather than focussing on the content of Personal Reviews, the audit considered the evidence of management monitoring and assurances on the quality of completion.

The audit recognised that a good level of compliance data was being reviewed systematically by the Senior Management Team (SMT) and the overall assurance rating for the audit was effective with opportunity for improvement. Through use of data interrogation techniques the audit identified cases for which it was considered that insufficient information was provided to support Personal Reviews. Accordingly, recommendations have been raised to further enhance the information considered systematically by SMT, such as character count data for free text fields, and to communicate the requirements and expectations for complete reviews, to managers and teams.

### Sickness absence

The review considered the recording, monitoring and management of cases of sickness absence in accordance with the corporate policy, which has been designed to deliver an effective and efficient approach to attendance and wellbeing. The audit recognised that the sicknesses cases were broadly being managed in accordance with policy, whilst recognising that a greater consistency was required in the recording of information and attaching information.

The audit recognised that sicknesses cases had spiked at more than 11 days per FTE in 2018/19, above the targeted 9.5 days. However, the policy was considered to be supportive of effective



sickness management, accounting for process enhancements underway, which included escalating sickness management at an earlier stage to a more senior manager, and communicating new manager and employee guidance on responsibilities for sickness management. On balance, the overall assurance rating for the audit was effective with opportunity for improvement, in recognition of the progress to date and planned.

## 2.5 Resources

There have been 456 chargeable days to the end of May, against a pro-rata plan of 468 days. At the end of March 2019, a senior auditor submitted a request to temporarily reduce their hours from 37 to 32 hours per week for the 2019/20 financial year in order to provide a better work-life balance and to allow additional time for focus on IIA studies. This was considered by the Audit Manager and was agreed. There will be no reduction in the audit plan for the reduced audit hours (260 hours over the year) and, in the event of a shortfall in audit delivery, consideration will be to buying-in equivalent temporary resources.

Three members of the team are being supported through a Certified Internal Auditor (CIA) qualification with the IIA. Two of these auditors have progressed to working towards their third and final exam, one auditor is working towards their first exam. In recent months, and following discussion, one auditor is no longer being supported for study in accordance with the post entry training process, following a number of unsuccessful attempts at the first exam.

## 3. AUDIT PERFORMANCE AND ADDED VALUE

### 3.1 Added value

Relationship Manager meetings have been arranged with every Director and diarised for quarterly meetings throughout 2019/20. These are useful in progressing matters relating to audits completed and planned; and for discussing corporate and directorate risks, issues and areas for potential audit input. Meetings were held with Directors in April 2019 to discuss the audits carried out in 2018/19 in their directorates and their outcomes. The next set of meetings will take place at the end of June / beginning of July to review the audits undertaken in Q1, those planned for Q2 and any changes to internal controls that could affect the audit plan. Members will be updated in Q2 of the outcomes of the next series of meetings and any changes that have been made to the audit plan as a result.

Audit has issued 7 client questionnaires in Q1 and has received 5 responses (a response rate of 71%). One question asked of clients is whether they considered that the audit work added value to their service; 4 out of the 5 clients responded in the affirmative. In one case, this question was not answered; this was in a report where the client was already in the process of improving procedures.

In the reports issued to date in Q1, there have been 112 recommendations made, of which audit clients have agreed 67, with 45 presently being considered through draft audit reports. These are summarised below:

**Figure 4.** Recommendations raised and agreed

Rating	Recommendations made	Recommendations agreed
Red	11	8
Red / amber	63	44
Amber / green	32	13
Green	11	2
TOTAL	112	67

Updates will continue to be provided on the number of recommendations implemented.

### 3.2 Performance and Benchmarking

The Audit team is a member of the Welsh Chief Auditors and Core Cities benchmarking groups for 2019/20. The information for Cardiff has been submitted to the authorities responsible for collating the data, but responses have not been received from either group. Further information will be provided to Members when all Councils have submitted their outturn data to the group and the outputs have been circulated.

The audit performance targets for 2019/20 are included within the table below:

**Figure 5.** Performance Targets for 2019/20 (and 2018/19 Outcomes)

Performance Indicator	2018/19 Outcome	2019/20 Target
The percentage of audit reports delivered within six weeks	78%	85%
The average number of audit productive days per FTE	142	170.00

The average number of finalised audits per FTE	12 <i>* 2018/19 measured draft audits</i>	12
The percentage of audit recommendations implemented within the agreed timescale	67%	90%
The percentage of the audit plan completed	77%	80%

The table above shows the actual performance achieved in 2018/19 and the targets set for 2019/20. In terms of last year's performance, the overall output and delivery for the year was in line with the targets set, but the productive days and levels of recommendations implemented within the agreed timescale were below target for 2018/19.

Last year, the shortfall in productive days was materially impacted by the professional studies for five members of the team, and the participation of one team member in Trade Union duties, for which the level of involvement was greater than anticipated. The target at 170 productive days per employee will be retained for 2019/20. There are four team members involved in professional study, two of which are sitting their final IIA exams in July. It is also expected that the auditor's Trade Union requirements will be lower than last year.

The level of audit recommendations delivered in the agreed timeframe was below target. Achieving this measure is an ongoing challenge, but the target has not changed given the importance of timely delivery of agreed recommendations. Auditors are getting better at following up on red and red/amber recommendations more frequently. However, it was recognised that the green and amber/green recommendations needed an improved monitoring regime, which has been taken up by a member of the audit team this year.

### 3.3 Audit Plan Delivery

There has been a steady start to audit delivery in the first two months of the year, as illustrated in the 'Audit Outputs' in section 2.1 of this report.

Following the approach applied towards the end of last year, the Audit Manager has identified particular audits to target for delivery by the end of the financial quarter (i.e. 20% of the Audit Plan). These audits are listed below, and their delivery would achieve the targeted proportion of the Audit Plan for quarter one. The actual performance results for the full financial quarter will be reported to the Audit Committee in the September meeting.

**Figure 6.** Targeted 'Draft' Outputs by the end of Q1 (30<sup>th</sup> June 2019)

	Audit	Status as at 31.05.19
Targeted to issue as draft by 30.6.19		
1	Bilingual Cardiff	Audit Review Stage
2	Insurance – in year testing	
3	Housing Local Benefits / Housing Allowances	Drafting
4	Value for money - enforcement	Fieldwork
5	Value for money – review of overtime	
6	Commissioning of independent investigations (Education)	
7	Education – ICT Governance In-Year Testing (x5 schools)	
8	Payroll Overpayments	

### 3.4 Processes

The management information available from both SharePoint and DigiGOV has been used to provide performance management information for each auditor, the section as a whole, and the information provided in this report. Some minor changes have been made to strengthen the Audit questionnaire and the Post Audit Assessments, which have been in use since the beginning of the financial year.

The table below shows the instances where implementation dates have been revised by audit clients on SharePoint (as at 31.05.19). This reporting mechanism is used to monitor progress and target discussions on the effective management of risk management in relationship management meetings each quarter.

**Figure 7.** Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Education and Lifelong Learning	40	11	29
Social Services	29	20	9
Resources	12	7	5
Housing and Communities	3	1	2
Planning Transport and Environment	22	5	17
Economic Development	13	6	7
External and grants	2	1	1
Fundamental	2	1	1
Corporate Governance	3	2	1

Governance and Legal Services	4	4	0
Other assurance	8	5	3
	138	63	75
Schools	133	116	17
TOTAL	271	179	92

**Appendix F** provides more detail on the red and red / amber recommendations with revised action dates, and detail of the amber / green and green recommendations is provided to Audit Committee via a separate route.

#### 4. **CONCLUSION**

##### 4.1 **Summary**

There has been a steady start to delivering the Audit Plan at this early stage in 2019/20. The primary audit performance indicators have been retained from last year and, at a time when the team have all completed their end of year Personal Reviews, there is an ongoing focus on consistent core objectives for 2019/20.

Audits have been planned to deliver the assurance required in respect of fundamental systems, corporate governance and assurance, and service specific areas. Work is well progressed in respect of the CRSA style thematic audit reviews, with School's ICT Governance testing at a point of conclusion, Asset Management responses received and reviewed, ahead of in-year testing later in the year, and a Schools Counter-Fraud CRSA has been developed and communicated for testing in the Autumn Term. The more traditional style thematic reviews are being programmed.

The audit plan will be reviewed in full during quarter two to ensure that any changes to risks or internal controls are included in the planning process. Where it is considered necessary, the audit plan will be amended to include audits in these areas and the changes reported to Audit Committee for consideration.

## Report Status in Quarter 1 (as at 31<sup>st</sup> May 2019)

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Fundamental / High				
Effective	Resources - Budgeting and forecasting 2019-20			Drafts Issued
	Ethics and values – Gifts and Hospitality			
Effective with opportunity for improvement	Health and Safety Framework			
	Risk management arrangements			
	Housing Rents			Drafts Issued
	Payroll - In year testing 2018-19	1		
	Creditors 2018/19			
Medium				
Effective with opportunity for improvement	Atebion Solutions			
	Sickness absence processes			
	Willows High School			
	Youth Innovation Grant			
	Communities - Partnership and collaborative governance			Drafts Issued
	Communities - Responsive Repairs			
	PTE - Bulky waste collections (domestic)			
	Regional Partnership Board			
	Stocktake observation - Brindley Road 2018-19			
	Stocktake observation - Lamby Way 2018-19			
	Storey Arms			
	Value for Money – Agency workers, interims and consultants			
	Personal Review Process			
Insufficient with major improvement needed	County Hall Canteen	1	1	
	Ysgol Glantaf	2		
	Music Service - expenditure review	1	1	Draft Issued
	Purchasing Cards (CTS)			
	Review of Gatehouse	2		

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Whitchurch High School	1		
Unsatisfactory	St. Peter’s R.C. Primary School	5		
	Music Service – income review follow up	3		Drafts Issued
	Review of Waste Management contracts	2		
Grants / Accounts / External Bodies				
Effective with opportunity for improvement	Education Improvement Grants			
	Cardiff Further Education Trust Fund			
	Norwegian Church Trust 2018-19			Draft Issued
No assurance opinion given	Joint Committees - Prosiect Gwyrdd	Statement of Accounts Reviews / Support		
	Joint Committees – Port Health Authority			
	Joint Committees - Glamorgan Archives			
Other assignments				
No assurance opinion given	Payroll - CRSA	CRSA		
	Counter-fraud in schools - CRSA development			
	Contract guidance for schools	Guidance		
	Education – income processes			

**Audit Plan (as at 31.05.19)**



## Executive Summary – St. Peter’s RC Primary School

### Background

- 1 An audit review has been undertaken at St. Peter’s RC Primary School. The audit involved a number of visits to the school in December 2018 and further enquiries with School and Council officers.
- 2 At the time of the audit visits, the school was operating as a chequebook school in accordance with the Council’s approved scheme. During the audit fieldwork, Estyn published a report (following an inspection in October 2018) which led to financial delegation being withdrawn in January 2019, following which additional support and challenge has been provided by the Council.
- 3 The Headteacher had returned from a period of absence, during which temporary Headteachers were in place.

### Main Conclusions

- 4 Based on the work undertaken and the samples tested during the audit, it was considered that there was an overall **Unsatisfactory** level of control for which attention was required to address control gaps and exposure to risk. The primary areas for immediate Headteacher and Governing Body attention are documented in the following paragraphs.
- 5 The governance of the Out of School Club (OSC) required clear communication, and full documentation of any links to, and responsibilities of, the School or its Governing Body. The minutes of the Governing Body contained some approvals in respect of the OSC, whilst the advice given during the audit was that the Club was wholly separate from the School. The Headteacher was noted as being the responsible officer with the Care Inspectorate Wales (CIW), but further oversight could not be clarified during the audit. There was no hire agreement available for use of the school premises, and no evidence could be provided regarding reimbursement to the Governors’ Account for use of the school premises.
- 6 The Governing Body needed to strengthen its oversight and challenge of delegated budget and private fund activities, and there was a need for regular monitoring and reconciliation of the school budget and private funds by the Headteacher. A number of declarations of business interests could not be evidenced during the audit and School governance documents and policies has not been reviewed in a number of years. Accordingly, advice was provided to the School and a recommendation to ensure all statutory policies and procedures were appropriately reviewed, authorised and published.
- 7 The audit identified a number of concerns relating to the appropriate recording and accounting for transactional school activities. Records were incomplete for contracts entered, purchases made, and lettings, making it difficult to use these records to account for and reconcile transactions on the school budget account and provide a satisfactory level of assurance. Income received was not being counted until it was prepared for banking on a weekly basis, which was also not of sufficient frequency to keep within insured cash safe limits. There was also a need for clear visibility and separation of transactions between school budget and private income source and a subsequent independent check of income collected and banked to verify timely and accurate bank deposits.

- 8 The school needed to retain records of additional hours offered to, and accepted by, school staff. This related to a practice of the Headteacher offering additional hours to Teaching Assistants to enable them to achieve a salary consistent with their income prior to single status. Records of hours offered and accepted were not present during the audit.
- 9 The school needed to ensure that only officers with appropriate training perform health and safety duties. Audit was advised that a Teaching Assistant had been undertaking site inspection duties and opening the school in the morning, for which there was no record of appropriate training. Since appointment in November 2018, a Caretaker has been fulfilling this role.

## **Recommendations for Action**

- 10 The report included 20 recommendations for improvement, all of which were red and red/amber rated and require prompt attention.

## **Latest Position**

- 11 The recommendations have all been agreed by the Headteacher and Governing Body and a number of actions are recorded as underway. The main actions to address the recommendations raised are summarised in the following paragraphs.
- 12 It has been agreed that the current operation of the Out of School Club will be reviewed. Once the review has been completed and any changes to the future organisation or operational management of the club has been agreed, this will be communicated to the Governing Body and Internal Audit. The review of the OSC will include the use of a hire agreement with the School, and a reimbursement of the direct costs of its operation.
- 13 Arrangements for regular financial monitoring and reconciliation of school budget and private funds are to be undertaken and signed off by the Headteacher and reported to the Resources Committee. Annual declarations of Interest are reported as complete, and there is a commitment for prompt review of all required governance documents and policies.
- 14 Safe limits have been appropriately adjusted, and the offering of additional hours is reported to have ceased in view of the deficit budget position. The Headteacher has also advised that the Health and Safety training identified is being sought.
- 15 Internal Audit will monitor the delivery of the recommendations raised as part of the audit.

## Audit Recommendations Tracker