

## Governance and Audit Committee

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Meeting Venue  
**Teams Live**

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Meeting Date  
**Friday, 21 January 2022**

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Meeting Time  
**2.00 pm**

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For further information please contact  
**Lisa Richards**  
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lisa.richards@powys.gov.uk



County Hall  
Llandrindod Wells  
Powys  
LD1 5LG

14 January 2022

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Mae croeso i chi siarad yn Gymraeg neu yn Saesneg yn y cyfarfod.  
Rhowch wybod pa iaith rydych am ei defnyddio erbyn hanner dydd, ddau ddiwrnod gwaith cyn y cyfarfod.  
You are welcome to speak Welsh or English in the meeting.  
Please inform us of which language you wish to use by noon, two working days before the meeting.

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### AGENDA

<b>1.</b>	<b>APOLOGIES</b>
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To receive apologies for absence.

<b>2.</b>	<b>DECLARATIONS OF INTEREST</b>
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To receive declarations of interest from Members.

<b>3.</b>	<b>MINUTES</b>
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To authorise the Chair to sign the minutes of previous meetings held on 5 and 18 November 2021.

(Pages 3 - 14)

<b>4.</b>	<b>PROCUREMENT STRATEGY</b>
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To consider the new Procurement Strategy.

(Pages 15 - 32)

<b>5.</b>	<b>INTERNAL AUDIT</b>
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5.1. **Evaluation of the Merger Proposal for Ysgol Calon Cymru**

To consider the SWAP report.

(Pages 33 - 66)

5.2. **Covid Business Grants**

To consider the SWAP report into Covid Business Grants.

(Pages 67 - 74)

<b>6.</b>	<b>DRAFT MTFS 2022-27, DRAFT 2022-23 BUDGET AND CAPITAL PROGRAMME 2022-2027</b>
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To consider any comments the Finance Panel have made at their meeting on 20 January 2022 regarding the draft proposals, identify any risks and seek assurance regarding deliverability of the proposals.

<b>7.</b>	<b>CAPITAL WORKSTREAMS WORKING GROUP</b>
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To consider a draft report by the Capital Workstreams Working Group.

(To Follow)

<b>8.</b>	<b>WORK PROGRAMME</b>
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To consider the forward work programme and whether any additional items should be included.

(Pages 75 - 76)

## MINUTES OF A MEETING OF THE GOVERNANCE AND AUDIT COMMITTEE HELD BY TEAMS LIVE ON FRIDAY, 5 NOVEMBER 2021

### PRESENT

County Councillor, JG Morris (Chair), Mr J Brautigam, D R Jones, M J Jones, K Lewis, DW Meredith, D A Thomas, R G Thomas, A Williams, J M Williams and R Williams and Mr J Brautigam

In attendance: County Councillor P Roberts

Cabinet Portfolio Holders In Attendance: County Councillor A W Davies

Officers: Ian Halstead, Jane Thomas, Morris and Clive Pinney, Head of Legal and Democratic Services and Jane Thomas, Head of Finance

Other Officers In Attendance: Non Jenkins, Rachel Harries and Bethan Hopkins, Audit Wales, Ian Halstead, SWAP

<b>1.</b>	<b>APOLOGIES</b>
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Apologies for absence were received from County Councillors

<b>2.</b>	<b>DECLARATIONS OF INTEREST</b>
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There were no declarations of interest.

<b>3.</b>	<b>MINUTES</b>
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The Chair was authorised to sign the minutes of the previous meeting, held on 8 October 2021, as a correct record.

<b>4.</b>	<b>CORPORATE FRAUD</b>
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#### Documents:

- Report of the Head of Financial Services

#### Discussion:

- The report detailed the cumulative position regarding fraud and error as at the end of the second quarter
- During the year the focus will be on council tax and business rates. The work programmed is on track
- Nine joint investigations with the Department of Work and Pensions Fraud Team are on hold pending the DWP resuming work in this area
- Within the Powys Team there were 82 investigations, 31 of which were ongoing, 21 required no further action, 8 had insufficient evidence and 6 were closed with recommendations to the service for improvements
- Fifteen cases were proven to be fraudulent
- £320K has been identified as recoverable overpayments

- System and process recommendations have been made to service areas
- Following an audit by Audit Wales and SWAP, actions had been identified and were being progressed
  - Net Consent sign off by staff upon reviewing fraud policies– over 2000 have been completed with 650 left
  - There is work ongoing with Communications to raise awareness of anti-fraud and prevention work
  - The e-learning module will become mandatory
  - Integrated business planning is to include a section regarding fraud risk – this will be developed further over future years
  - SWAP will provide a full fraud risk assessment for the Authority
- The Committee asked for assurance that plan was appropriate and whether this had been checked. The Senior Manager of Income and Awards reported that there were no particular issues to raise. Specific modules relating to fraud were in place. Key competency training for managers was to be undertaken to enable them to identify risks. Further training is being developed for services and Councillors for fraud awareness and prevention. This will include cyber fraud training.
- The Chair asked if there were any checks on capital spend. The fraud risk assessment will highlight new risks for future work. During the next quarter it is the intention to ask the Governance and Audit Committee where they might consider risks for further consideration.
- Where individual cases have been investigated, the Team has the opportunity to recommend additional control measures to the service involved and more widely across the Authority or to Audit Wales. Powys also hosts the Fraud Forum and contributes to other strategic forums to share threats etc.
- The audit has resulted in structural improvements and future work plans will be considered alongside the risk assessment that is being completed. Therefore, the action plan will not have been considered in isolation and is a working document.
- The Assistant Director SWAP reported that he is comfortable with the progress being made and that joint working will continue

**Outcome:**

- **The report was noted**

<b>5.</b>	<b>AUDIT WALES FOLLOW UP REVIEW OF SCRUTINY ARRANGEMENTS 2021</b>
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**Documents:**

- Report of the Head of Legal and Democratic Services

**Discussion:**

- Audit Wales reported that there had been limited progress since the original report in 2018 and work was still required to address the recommendations made at that time
- The difficulties encountered due to the pandemic were acknowledged, for example committees had been unable to commission their own reports due to the Council operating under business continuity

- Audit Wales had not found clear or shared understanding of roles which they believed was the root cause and was hindering effective scrutiny
- It was noted that the recommendations regarding Finance Panel had already been addressed but there was scope to improve work plans and the role of the Co-ordinating Committee
- There was further scope to improve public involvement and for scrutiny to become more innovative
- It was considered that the Council could do more to support scrutiny
- 10 recommendations have been made which, if implemented, will support scrutiny
- The Head of Legal and Democratic Services recognised the substance of the report and intended that progress would be embedded before the next council term
- Improvements have been introduced including a pro forma for completion by Heads of Service indicating the reason a report is being considered by scrutiny – this has been in place since June and will be evaluated in December
- External providers have been engaged to train Chairs and Vice Chairs. A recent session had had to be cancelled at short notice and would be rearranged
- The WLGA have been engaged to undertake one to one sessions with Chairs and to provide feedback. Mentoring commenced in July and recommendations are expected for consideration in December
- Training has been provided on the Wellbeing of Future Generations Act
- Engagement is being strengthened with a page on the website inviting public suggestions
- A proforma has been designed to present scrutiny recommendations to Cabinet which enables the Cabinet to record its acceptance or rejection of a recommendation and the reasons for the decision
- Committees have recently started a reflection session at the end of each formal meeting and a mechanism for self-assessment will be completed at the end of each year
- A number of recommendations relate to the ability of Chairs and Members to put forward matters for consideration. The Co-ordinating Committee has been abolished which enables Committees to have greater control over their own work programmes.
- A number of working groups were operating prior to the pandemic and these will recommence as business returns to normal.
- Scrutiny now have access to data provided by research and analytics officers
- A restructure of the section is being revived and the Head of Legal and Democratic Services indicated that he would consult with Scrutiny Chairs on the new model. The Committee had been aware that savings from the section had been expected for some time and questioned whether the restructure would be compatible with meeting the requirements of the audit. The Head of Legal and Democratic Services indicated that the predicted savings may not be achievable in full.
- Clarity regarding whether the Governance and Audit Committee was considered to be a scrutiny committee was sought. The Constitution had been amended with the Governance and Audit Committee becoming a regulatory committee. Members were of the opinion that some scrutiny

- training would be beneficial to ensure that the role of the scrutiny committees was fully understood and duplication was avoided.
- The Chair was of the opinion that a cultural change was needed to ensure scrutiny could develop and questioned how the Action Plan would be monitored. The Head of Legal and Democratic Services indicated that it would be a continuous improvement process and the Plan would be monitored.
  - All Action Plans can be monitored by Members through the Regulatory Tracker which is available online. If recommendations are closed down, the Committee will be asked for formal agreement and this will provide assurance.

**Outcomes:**

- **The report and Action Plan were noted**

<b>6. GOVERNANCE AND AUDIT COMMITTEE</b>
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**Documents:**

- Report of the Head of Legal and Democratic Services

**Discussion:**

- The Head of Legal and Democratic Services reminded Members of the additional responsibilities of the new Governance and Audit Committee
- All Councils will be required to undertake a self assessment
- The Act also provides for the Auditor General for Wales to undertake a special inspection if performance fails and it will be the responsibility of the Committee to consider the response should this occur
- Amendments have been made to the Constitution to reflect the changes to the Committee

**Outcomes:**

- **Members noted the report and the changes to the Constitution**

<b>7. INTERNAL AUDIT UPDATE Q2</b>
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**Documents:**

- Internal Audit Quarterly Update

**Discussion:**

- The Assistant Director, SWAP indicated that he had reasonable assurance at the end of the second quarter
- Issues causing concern have been considered by the Governance and Audit Committee including Y Gaer and Children's Services Budget Management. Those action plans are being tracked but have highlighted wider concerns regarding the Authorities ability to manage projects and financial management.
- 18 pieces of work have been undertaken during the period with substantial assurance given in most cases. There have been 38 actions but only one of those was a Priority 1.

- SWAP are covering the right areas as indicated by the top 15 risks. This will continue to build throughout the year. There is a need to remain flexible as risks are likely to change and therefore the work programme will also be amended to reflect those changes.
- The Team are working closely with the Fraud Team on the Fraud Baseline Assessment and National Fraud Initiative. There is currently some joint work ongoing around supply chains.
- Members of the Committee have access to the Action Tracker – only a few recommendations are outstanding and those are Priority 2 or 3. This is the best performance that has been achieved in some time and reflects the additional monitoring being provided, including that by the Committee.
- 5 actions have not been agreed and a further report will be provided giving the detail behind these actions
- Risk mapping is being undertaken across all partners as is assurance mapping
- Data analytics have improved giving greater accessibility to data
- It was noted that there were two outstanding areas – Declarations of Interest and Financial. The Head of Legal and Democratic Services indicated that the work on Declarations of Interest was still being progressed, but would be completed shortly. The Head of Finance advised that there was one element of outstanding debt with a key partner and discussions at a senior management level were ongoing.

#### **Outcomes**

- **The report was noted**

<b>8. TREASURY MANAGEMENT Q2</b>
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#### **Documents:**

- Report of the Portfolio Holder for Finance and Transport

#### **Discussion:**

- There had been little change during the quarter
- Some reprofiling of capital had taken place
- Significant borrowing would be required and the Capital Financing Requirement had been updated
- Some inter authority borrowing had been taken out
- 50year borrowing has been fixed at a reasonable rate
- An economic background was also provided
- The question of LOBOs was raised – there was little change in rates but all rates were fixed at a market rate
- The Committee was informed that the Authority could not borrow to generate a yield. However if the primary purpose of a project was regeneration with yield as a secondary or lesser factor, PWLB loans could be accessed.

#### **Outcomes**

- **The report was noted**

<b>9. CLOSURE OF ACCOUNTS</b>
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**Documents:**

- Report of the Head of Finance

**Discussion:**

- Closure of the Pension Fund accounts is on track and the Committee will consider the final audited reports at their next meeting on 18 November 2021
- The project management approach continues
- New deadlines have been set and whilst there was some leeway during the pandemic, these were likely to be implemented for the closure of the current year's accounts

**Outcomes**

- **The report was noted**

<b>10. CAPITAL WORKSTREAM</b>
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10.1. Capital Governance Framework

**Documents:**

- The Committee had been keen to review capital for some time including concerns regarding some large projects, their management and financial accountability
- In July the Committee had commissioned some work to look at processes and governance arrangements
- This first report invites the Committee to consider the governance framework and assess its effectiveness
- Issues had been raised in 2019 and a new governance framework was introduced in 2020
- The five-case business model had been adopted
- A number of approval gateways are included to provide more disciplined governance
- Prudence, sustainability and affordability are key
- The reporting and communicating of decisions has been improved
- The 21 Century Schools project has used the five-case business model
- Training is being rolled out
- The Committee was invited to review and consider the effectiveness of the approach rather than go through individual projects in detail
- It was noted that the cost of the project was not mentioned until Step 6 of the process. The Head of Finance replied that a number of factors had to be considered including the cost of maintaining the status quo, cost of change and benefits in terms of cost or service delivery. Options are considered and affordability is considered more informally until options are refined. Step 6 lies between the business justification and commitment stages.

- There is no assumption that a project will be funded until it has been through the process. Options for funding are also considered as this may not solely be through borrowing.
- It was suggested that if this was the accepted method for reviewing 21 Century School projects, the Authority should have adopted it sooner. The Head of Finance agreed and that this method was now used for all projects.
- The Chair of the Learning and Skills Scrutiny Committee was invited to speak to the Committee – he had concerns that decisions regarding education provision and whether or not a new school needed to be built did not necessarily indicate the capital cost of the project. Scrutiny Committees would also need to know the revenue implications of any capital spend. Whilst there may be a saving to a delegated budget, the overall implication on the Authority's budget should be clear so it can be assessed whether education decisions are affordable.
- The Head of Finance noted that the financial implications had to be understood for both individual projects and the wider capital programme.
- The Chair suggested that a working group be established to consider the matter in more detail. Members would be invited to register their interest in joining the working group.

**Outcomes:**

- **The workstreams were noted and it was agreed that a working group be established to consider the matter in more detail**

10.2. Capital Programme Project Appraisals and Business Cases

**Documents:**

- Capital Programme Business Cases and Appraisals
- Bro Hyddgen
- Business Case guidance

**Discussion:**

- Specific information regarding Bro Hyddgen was provided to demonstrate how the process worked and the information that was provided
- This could also be considered in more detail in the working group

**Outcome:**

- **More detailed consideration of the reports to be undertaken in the Working Group**

<b>11. WORK PROGRAMME</b>
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**Documents:**

- Work Programme

**Discussion:**

- The Chair reported that the SWAP report into Covid Business Grants may be ready for consideration at the next meeting
- The SWAP report regarding Ysgol Calon Cymru would not be ready for the next meeting.

**Outcomes**

- **The work programme was noted**

**County Councillor JG Morris (Chair)**

# Public Document Pack

Governance and Audit Committee – 18 November 2021

## MINUTES OF A MEETING OF THE GOVERNANCE AND AUDIT COMMITTEE HELD AT TEAMS LIVE ON THURSDAY, 18 NOVEMBER 2021

### PRESENT

County Councillors JG Morris (Chair), D R Jones, DW Meredith, WD Powell, D A Thomas, A Williams and J M Williams and Mr J Brautigam

Cabinet Portfolio Holders in Attendance: County Councillor A W Davies

Officers: Dan Paley, Financial Reporting and Policy Accountant and Jane Thomas, Head of Finance

Other Officers In Attendance: Mr D Burrridge, Audit Wales

<b>1. APOLOGIES</b>
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Apologies for absence were received from County Councillors M Barnes, M J Jones, K Lewis and T J Van-Rees

<b>2. DECLARATIONS OF INTEREST</b>
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There were no declarations of interest.

<b>3. POWYS PENSION FUND</b>
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#### Documents:

- Report of the Head of Finance
- Audit Wales – ISA 260
- Letter of Representation
- Pension Fund Accounts 202/21

#### Discussion:

- A later valuation for private equity has been used which shows an increase of £6.5M which reflects throughout the accounts
- The accounts have been compiled in compliance with the Code
- Additional notes have been provided for clarity on stock lending and derivatives values
- Pensions and Investment Committee will review the Annual Report at their meeting on 25 November
- The Vice Chair noted that changes in the value of the Pension Fund could impact on Authority's reported reserves position. There was a movement of £85M in the remeasurement of the net defined benefit liability and whilst this may be temporary, he sought assurance that the issue was in hand. The Head of Finance assured him that it was and that the next Actuarial Review was due in March 2022. That review would assess all aspects and ensure that the Pension Fund could pay all due benefits. The change in equity valuations could be attributed to recent events but the long term strategy was sufficiently diverse to smooth such fluctuations.
- Audit Wales reported that it was intended to issue an unqualified audit opinion

- There had been an emphasis of matter in the previous year's accounts regarding property valuations but there were no such uncertainties in the accounts under consideration
- The report noted that some work had been outstanding, but Audit Wales confirmed this had now been completed
- There were no uncorrected misstatements
- The impact of covid had led to the audit commencing later than planned but the accounts will meet the statutory deadline

**Outcomes:**

- **The 2020-21 Pension Fund Accounts and Letter of Representation be approved and can be formally signed by Chair of the Committee and the Section 151 Officer**

<b>4. STRATEGIC RISK REGISTER</b>
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**Documents:**

- Scrutiny covering report
- Report of the Head of Finance
- Report of the Portfolio Holder for Finance
- Strategic Risk Register Q2
- Heat Map

**Discussion:**

- The Committee are asked to review arrangements to ensure there was an appropriate understanding of risk and monitoring of risks
- Risks that have been escalated to the Strategic Register include the shortage of lorry and bus drivers and failure of social care providers. This is a national issue. Welsh Government Hardship Funding is supporting social care providers, but this will cease in March 2022. There are challenges in recruiting social workers and care staff as well as difficulties in recruiting and retaining staff across all services.
- Risks within the Covid Risk Register need to be reviewed and, if they remain a risk be incorporated within the appropriate service risk register
- The Committee need to be assured that progress is being taken against actions and are satisfied with the proposed mitigation
- There was some concern that the language used, such as 'catastrophic' could alarm the public. Whilst the inherent risk may be 'catastrophic' the residual risk should also be clear following mitigation. The detail is contained within the register itself, but the overarching report should draw attention to the detail.
- Two further risks, HOWPS and Cyber Security, were existing risks and had not been reported separately as new risks. The Committee were of the opinion that trends would be useful.
- WCCIS – remains a significant risk. This is a national system and the Authority are actively pursuing solutions. The service has reported that the system is more stable with less downtime.
- Children's Services Budget -the residual risk was falling despite an increased predicted overspend at year end. There is a clear understanding of the risk and the service have requested a virement

- which will be considered by Cabinet shortly. The overspend will be reviewed during Q3. The number of children looked after is decreasing but there are significant costs on a number of placements.
- Budget – there has been significant support from the Hardship Fund which will cease at the end of the financial year. It is not yet known how the settlement will be affected by the increased funding allocated at the spending review. Non achievement of cost reductions stands at 22% and it was essential that 100% of cost reductions are achieved
  - Cyber Security – there appeared to be an anomaly in the information presented which would be reviewed by the Head of Finance and corrected prior to the report being considered by Cabinet. Cyber security remains a significant risk despite many mitigation measures being in place.
  - Scrutiny – the Audit Wales review of scrutiny arrangements would be included in Q3 data
  - HOWPS – the Head of Property, Planning and Public Protection joined the meeting to explain why HOWPS was still considered to be a high risk. A reassessment of the residual risk had been given following a review by Corporate Health and Safety which indicated that events were likely despite mitigation. The reviews are to be increased to monthly and be undertaken by a broader team. The Head of Service had sat on the Board and this was not considered to represent effective control. Performance monitoring is part of the contract and duplication was taking place. The Committee noted that there would be a further meeting of the Working Group shortly and more information would be provided at that meeting
  - Building materials – in response to a question, the Head of Finance said there were no specific requests for virements to date due to the increase in the cost of building materials. Projects in development are being constantly reviewed.
  - There was further concern regarding development of housing, the phosphates regime and the increase in Air B&B properties. The Committee questioned whether Housing Policies were sufficiently robust to deal with these issues. Affordable Housing was a key issue for the Authority.

**Outcomes:**

- **An observations report would be drafted and forwarded to the Portfolio Holder before Cabinet**

**County Councillor JG Morris (Chair)**

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**CYNGOR SIR POWYS COUNTY COUNCIL.**

**Governance and Audit Committee**

20<sup>th</sup> January 2022

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**REPORT AUTHOR:** County Councillor Aled Davies  
Portfolio Holder for Finance

**REPORT TITLE:** Procurement Strategy 2022 -25

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**REPORT FOR:** Decision

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**1. Purpose**

- 1.1. The purpose of this report is to seek endorsement of the Procurement Strategy (Appendix 1) for the purchase of all the Council's goods, and services to cover the period from 2021 to 2025.
- 1.2 That the Head of Service for Finance develop and implement the action plan to deliver the requirements into all procurement in the future.

**2. Background**

- 2.1 The Council's strategy sets out the Council's ambitions for Procurement for the next 4 years and has been aligned closely to Vision 2025 objectives for all services. It also takes cognisance of other Welsh Government key legislative and policy documents and attempts to anticipate some change such as the arrival of the new intended Transform Procurement legislation due to replace the current Public Contract Regulation 2015, the Social Partnership Bill and all the new Draft Procurement Policy Statement and Procurement Policy notes issued by Welsh Government which need to be in-built to any procurement process
- 2.2 It provides the leadership to ensure that services and services meet the exacting value standards set out within the contract. It redefines value to include social value, ethical and fair working, community benefits, learning and skills development sustainability and community engagement as important metrics in the price value quality and social value evaluation process in any procurement. The Council wishes to source as much as possible within the Powys economy via the Powys Pound requirements and to develop and use local suppliers' contractors and sub-contractors wherever possible

2.3 The Well Being of Future Generations Commissioner is also redefining what is important in any procurement process and defines that the public sector to be broader in terms of its value assessment and has suggested that procurement is one of key areas that public bodies can use to help deliver their obligations under the Well Being of Future Generation Act 2015. The Powys Red Kite Climate Strategy will also redfine the approach to specifications and procurement now and in the future. This all has to be balanced with delivering value for money and our services will need to be innovative and to deliver best possible outcomes for resident of the County.

### **3. Advice**

3.1 It is proposed that Cabinet agree the report to act as a catalyst for transforming procurement and provide leadership to the Council to reconsider all intended procurement through the lens of the Council Vision 2025 and new legislation and strategies.

### **4. Resource Implications**

4.1 Services will need to consider any cost implications as part of their service budgets and any other implications to their intended procurement plans.

4.2 The Head of Finance (s151 Officer) supports acceptance of the procurement strategy.

### **5. Legal implications**

5.1 Legal: the recommendations can be accepted from a legal point of view

5.2 The Head of Legal and Democratic Services ( Monitoring Officer ) has commented as follows: " I note the legal comment and have nothing to add to the report".

### **6. Data Protection**

Processing of Personal Data Not Required

### **7. Comment from local member(s)**

7.1 Not required

### **8. Integrated Impact Assessment**

**9. Recommendation**

- 9.1 It is recommended that Cabinet approve the procurement strategy in Appendix 1 and task the Head of Finance with developing an implementation plan for the next 3 years to realise the benefits including the development of measures and outcomes to demonstrate progress by not later than 31<sup>st</sup> May 2022.

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Head of Service: Jane Thomas

Corporate Director: Dr Caroline Turner

**CABINET REPORT NEW TEMPLATE VERSION 2**

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**Powys County Council**

***Procurement Strategy 2021 - 2025***

*Yn agored a blaengar - Open and Enterprising*



## Introduction

Our Procurement Strategy for Powys County Council (2021-2025) contributes to the Welsh national vision for procurement, the main principles of which are set out in the [Wales Procurement Policy Statement 2021](#) and also supports Powys County Council's [Vision 2020-2025](#) and [Medium Term Financial Strategy 2021-2026](#)

*“Welsh public sector procurement is a powerful lever with ability to affect sustained change to achieve social, economic, environmental and cultural outcomes for the well-being of Wales”  
(Source: Wales Procurement Policy Statement, 2021)*

## Our Vision

*We are committed to transforming the procurement of goods and services which contributes to the delivery of social value, and the development of the local and national foundational economies. Through better procurements, we will help to make Powys a community which supports healthy living, embraces environmental change, and provides opportunities for continuous learning and economic business growth.*

## Our Mission

*Our mission is to support the Council in the effective delivery of its Vision 2025 Plan and Wales National Strategy, by focusing on the delivery of professional procurements to help make Powys a fantastic place in which to work, live and play.*



## What is procurement?

*“Procurement is the process of acquiring, goods, works and services, covering both acquisition from third parties and in-house providers. The process spans the whole cycle from identification of needs through to the end of a services contract or the end of the useful life of an asset. It involves options appraisal and the critical ‘make or buy’ decision which may result in the provision of services in-house in appropriate circumstances”.*

(Source: National Procurement Strategy for Local Government).

## Progressive Procurement

The Procurement landscape in the public sector has changed dramatically over the last 2 years. A Welsh Government report published in March 2021 acknowledges that despite the unprecedented challenges facing the Welsh public sector through Brexit and Covid-19, Procurement has risen to the challenge and through effective leadership and collaborative working has accelerated its progress in the [Procurement Evolution](#) journey in Wales.

Brexit has had a significant impact on the supply chain and the economy in which our Procurement will be constantly reviewed. During the coming years, Procurement decisions will be further impacted by Welsh Government reforming the procurement legislation in Wales.

The Covid-19 crisis has required public bodies including Powys to increase its collaborative efforts to ensure that effective and efficient procurement delivers value for money and that vital supplies are provided in a timely manner.

The Commercial Service Team have reflected on the following changes to lead to the development of this new strategy.

- The [Well-Being of Future Generations \(Wales\) Act 2015](#) and the refreshed [Wales Procurement Policy Statement 2021](#) remain important drivers (and some might say represent a golden opportunity) to deliver further well-being benefits for the people of Powys through the supplier selection and award of contracts at this time.
- The [Social Service Wellbeing Act 2014](#) provides the legal framework for improving the well-being of people who need care and support, and carers who need support, and for transforming social services in Wales.
- The Council's pledge of a [Climate Emergency](#) has placed additional responsibility on the role of procurement within the Council and in delivering on these important agendas.
- The principles of Welsh Government's [Circular Economy Strategy](#) will ensure a greener, fairer and more prosperous community.
- The [Foundational Economy](#) directs public bodies in Wales to focus on services and products that keep us safe, sound, and civilised.
- Public bodies in Wales are expected to commit to Welsh Government's Ethical Procurement with reference to the [Code of Practice](#). Which includes obligations under Modern Slavery Act. Full account will be taken of the Welsh Language Act when procuring and delivering services.
- The Welsh Government are proposing the introduction of legislation on [Social Partnership and Procurement](#) to ensure fair work outcomes for all by delivering socially responsible Procurement.
- There is an ongoing consultation period by Welsh Government on the impact of a potential [Procurement Reform](#) that by introducing new legislation this does not minimise the opportunities for local supply chains.
- The [Public Contracts Regulations 2015](#) provides Commissioners with much more flexibility to achieve the outcomes they seek for their communities. By working more collaboratively with commissioning, we can explore the [Art of the Possible](#) for more innovative Procurement where the emphasis is on value rather than just cost savings. In this we will consider procurement procedures to better enable innovative practices.
- Collaborative Working underpins future progress in public service procurement and delivery. Local Authorities are encouraged to seek collaborative opportunities with other members of the [WLGAs](#) network and to embrace regional working where it makes economic sense to do so.

## How we will Support Vision 2025

Powys County Council has ambitious plans which have been set out in its [Vision 2025](#). These include objectives for the Economy, Learning and Skills, Health and Care, and Resident and Communities. The Procurement Strategy aims to set out the vision and priorities to help support the delivery of Vision 2025 through Procurement.

The Council values the support Procurement can deliver across all its objectives and how it will also support the Authority's Well-being Objectives and Welsh Government's Procurement policy, to achieve value for money in the most efficient and effective way, whilst aiming to achieve long term-term sustainable solutions for all its non-pay spend including benefiting local communities.

A Procurement strategy is important to align the Council's objectives with its procurement whilst identifying areas which require improvement.

## Vision 2025: Objectives Summary



**We will develop a vibrant  
ECONOMY**



**We will strengthen  
LEARNING AND SKILLS**



**We will lead the way in providing  
effective, integrated  
HEALTH AND CARE  
in a rural environment**



**We will support our  
RESIDENTS AND COMMUNITIES**



“ Making It Happen ”

 Engagement and communication  
 Leadership and governance  
 Changing how we work

### Developing a Vibrant Economy

- The Council will work with **partner organisations** to support the development of businesses in Powys including Powys Association of Voluntary Organisation, Business

Wales, and Wales Cooperative. This will include regular meet the buyer events and training & development events.

- The Council will **simplify its Procurement process** to be more inclusive and assist smaller businesses and local suppliers to bid for contracts, as well as using procurement models such as the dynamic procurement system (DPS) for smaller repetitive procurements.
- We will build into contracts, terms and conditions and consequences to safeguard against further waves of Covid-19 occurring for **an equitable allocation of risk** and to protect safe working of employees and employment.
- The Council values their local suppliers and providers and will do all it can with its non-pay spend to provide the necessary support to help them bid and be successful in their contracts. Local suppliers will be paid within a **maximum of 30 days** by the Council and its supply chain, and the Council will continue to extend the use project bank accounts for all projects valued at more than £2m.
- Where appropriate Contracts will be packaged to ensure **local supply chains have more opportunities** to bid for contracts either directly or in the supply chain.
- We will collaborate with relevant agencies in Wales to encourage **3rd sector involvement** to help develop the market and give better access to procurement activities.
- We will advertise appropriately to **ensure competition, value for money** and to target local interest.
- We will share links to our immediate and future pipeline of projects and procurements on our [Website](#) and with partners.



## Effective and Integrated Health and Care

- The focus now is on the lessons learned from the **Covid-19 pandemic which presented** significant challenges to the Council and its communities and for its business suppliers and third sector.
- By collaborating with relevant public bodies and other organisations, we will continue to ensure that our **frontline services** receive the protective equipment and medical supplies they need and when they need it.
- We will ensure that **sustainable** new Health and Social Care facilities are fit for purpose and meet the Council's 2022 targets.
- We will coordinate with the [Centre for Public Digital Services](#) to procure digital solutions which will enable more joined up Care.
- We will work to support the Council's objective to **reduce the number of cared for children** in Powys.
- We will continue to work with our partners to ensure people receive the support which **prevents homelessness**.



## Strengthen Learning and Skills

A central Commercial Services team support services to procure their needs through a Category Management approach.

- Collaborative working and **long-term** thinking and planning are central to our skills set in Progressive Procurement.
- To support digital training, skills development and benefit from knowledge sharing across Wales, we will **collaborate** with the [Centre for Public Digital Services](#)
- All procurement professionals will be made aware of ongoing changes to procurement legislation and policy to ensure that all spend is governed through **strict legislation and**

**regulation** set out in UK law (UK Public Contract Regulations) as well as internal Powys governance.

- We will ensure **prevention** measures are in place to ensure **safe working** with suppliers and contractors which will offer skills and learning opportunities for children.
- Ongoing **contract management** for the delivery of supplies, service, or ongoing use of and assets will continue to be managed by each individual service with advice, guidance, and support from Commercial Services Team.
- Business Wales will be engaged as a **key partner** in the delivery of any new contracts to provide support to local companies. Local companies will be required to engage early with Business Wales to obtain the support they need and to give them a better chance of success.

## Support Residents and Communities

- We will continue to engage with the market to procure **affordable and sustainable innovative housing** solutions for future generations.
- We will continue to invest in digital resources to protect and to improve access to our libraries and cultural heritage sites.



## Governance and Leadership

Leadership and governance play a key part of the organisation, and requires openness, transparency and integrity, performance orientation and effective collaboration. The structure for Procurement within Powys County Council is as follows:

- Leadership through Cabinet Members, the Portfolio Member for Finance Services and Deputy Leader and the Head of Service for Finance (S151 Officer).
- A Commercial Services Team, which sits within the Financial Services Directorate.

- A professionally qualified Professional Lead for Procurement who oversees Procurement activities, reporting to the Head of Service for Finance (S151 Officer)
- Clearly defined processes and procedures along with delegation of authority in respect of procurement activities embodied in the Financial Regulations and Standing Orders
- All Procurement over £50,000 to be managed via the Sell2Wales and/or Wales E-tender system Procurement electronic system. All procurements under £50,000 are devolved to service areas for efficiency of process: with common and repetitive spend being managed by pre-established arrangements which have been set up for such purposes.

All this is set out within the regulation in the Council Constitution through the Contract Procedure Rules and Financial Regulations, which in turn fits with the UK Public Contract Regulations.

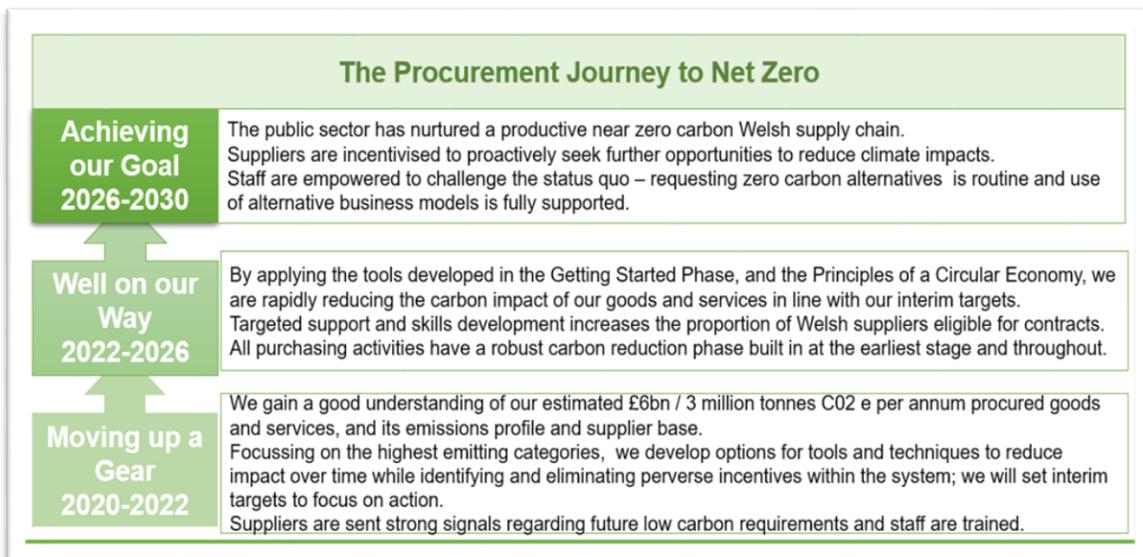


## Climate Change and Decarbonisation

Powys County Council declared a [Climate Emergency](#) on 24<sup>th</sup> September 2020. This included an ambition to reduce its carbon emissions to [net zero](#), which is in line with the Welsh public sector target for 2030.

Our priorities include:

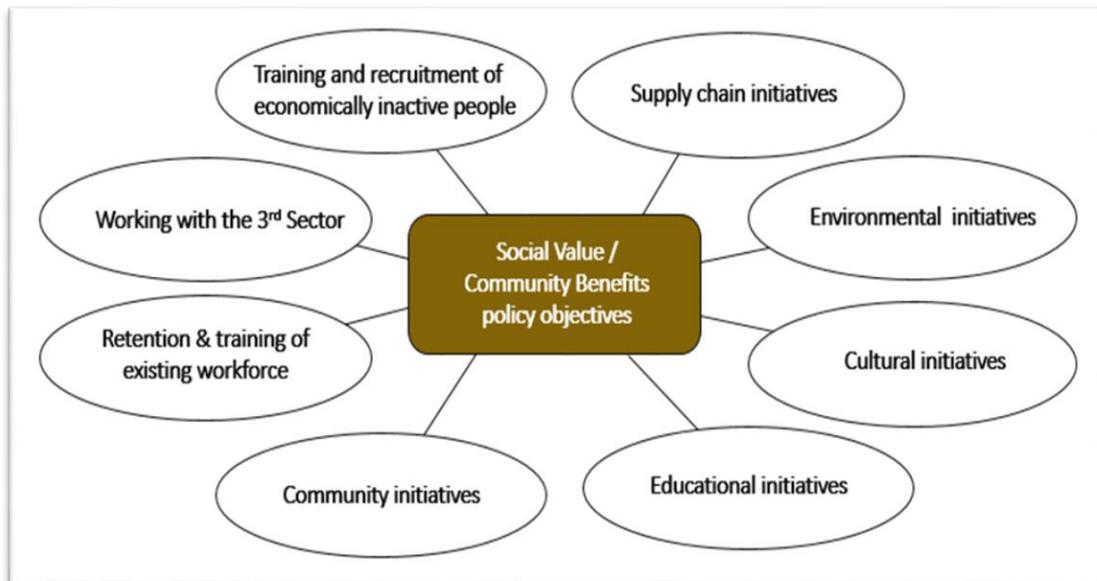
- Allow for and encourage innovation in tender specifications to enable decarbonisation.
- Endeavour to include CO2 target reductions within contracts.
- Gain a better understanding of markets to have an insight of carbon usage and impact within supply chains, identifying categories of opportunity and prioritisation, meaning the Council can purchase more sustainably and efficiently.
- Work with service areas to help the Council meet the Welsh Government targets for decarbonisation.
- Raise awareness of sustainability within the procurement process.



## Embedding Social Value

Wales Procurement Policy Note [WPPN 01/20](#) advises public bodies such as Powys County Council of Welsh Government’s overarching policy objectives and how to report the outcomes in relation to social value clauses and community benefits. [Socio-Economic Duty](#) has now come into force and aimed as a key mechanism to reduce inequality in Wales.

**Community Benefits** clauses will be included in all projects of more than £1m pound in value and where appropriate for projects under £1m, the Community Benefits Toolkit will enable the outcomes of the Community Benefits as illustrated below to be measured and reported on.



- We actively seek to address the seven Well-being Goals and Five Ways of Working from the [Well-Being of Future Generations \(Wales\) Act 2015](#).
- We will embrace the opportunity presented in the refreshed [Wales Procurement Policy Statement 2021](#) to deliver further well-being benefits for the people of Powys through the supplier selection and award of contracts at this time.
- The Council's pledge of a [Climate Emergency](#) has placed additional responsibility on the role of Procurement within the Council and in delivering on these important agendas.
- We will start to include the principles of Welsh Government's [Circular Economy Strategy](#) which will ensure a greener, fairer and more prosperous community in Powys.
- We support the development of the [Foundational Economy](#) in Powys which encourages us to develop new and existing supply chains to bid and to be successful in future council contracts.
- We will ensure as many of our suppliers and providers commit to Welsh Government's Ethical Procurement with reference to the [Code of Practice](#).
- We will continue to consult with Welsh Government on the proposed introduction of legislation on [Social Partnership](#) to ensure fair work outcomes for all and in our ongoing aim to deliver socially responsible Procurement.
- We will continue to consult with Welsh Government on the potential [Procurement Reform](#) to minimise the impact on our local supply chains.
- We will ensure Social Value Themes Outcomes and Measures (**TOMs**) are requirements for all Procurements over the value of £2m and where appropriate for procurements under £2m, to maximise the delivery of social value for our local communities. Companies will be evaluated in any tender process for what they are able to deliver.

- We will work with **partner organisations** to develop TOMs to maximise the outcomes for the communities in Powys.
- We will include social value clauses in our contracts and use the social value portal increase benefits to local communities.
- We will procure swiftly for any new funding provided to Powys to **enhance economic regeneration** post Covid-19.
- We will lobby Welsh Government to provide **funding and resources** to support our local economy either through our Public Service Board or directly.

## Measurement and Reporting

Measuring and Reporting is an important method of tracking progress of the goals within the Procurement Strategy.

- An **Action Plan** is appended to accompany this strategy identifying responsibilities and accountabilities for its delivery.
- Set up a **Procurement delivery cell** with key senior officers to drive the implementation of the strategy and Chaired by the appropriate Head of Service.
- Progress will be **reported regularly to EMT (Executive Management Team)** and through the CIP (Corporate Improvement Plan).
- **KPI's** will be developed and monitored.
- **Regular reports** will be provided to Cabinet as to the progress of the action plan and strategy.
- **A full review** will be undertaken at key milestones (e.g. 6 monthly) considering feedback and progress and actions plan will be refined if required.
- Ensure value for money is achieved for all our purchases through competition or where necessary by benchmarking.



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# Ysgol Calon Cymru – Evaluation of the Merger Proposal

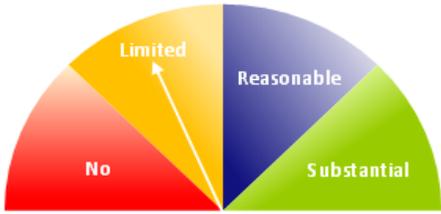
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Final Report

Issue Date: 14<sup>th</sup> January 2022

5.1

# Executive Summary

Assurance Opinion	Agreed Action Summary	Risk Reviewed	
 <p>Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</p>	Priority	Number	<p>Project outcomes are not achieved within timescales or budget, leading to risk of non-delivery of key functions, financial loss and reputational damage.</p> <p style="text-align: center; background-color: red; color: white; font-weight: bold; padding: 10px;">High</p>
	Priority 1	1	
	Priority 2	0	
	Priority 3	0	
	Total	1	

## Introduction

On the 28<sup>th</sup> February 2017, Cabinet confirmed their decision to close Builth Wells High School and Llandrindod High School on 31<sup>st</sup> August 2018, and to establish a new dual-stream 11-18 secondary school that will operate across the current sites of the two school from 1<sup>st</sup> September 2018. This report reviews aspects of the decision-making process. It should be noted that the Council has adopted a new programme and project methodology approach since the decision was made.

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## Key Findings

	<p><b>Frameworks</b></p> <p>The Council used a prescribed framework for setting out the merger proposal and has since developed and instigated new project management frameworks.</p>
	<p><b>Proposal -Project Needs and Objectives</b></p> <p>The Council clearly laid out its reasons for a merger between Llandrindod and Builth Wells High Schools. The business case identified the objectives of the merger and subjectively defined what the Council hoped to achieve. However, it was difficult to determine if the merger proposal was successful because the Council did not constitute what success looked like in tangible terms. The proposal provided a strategic fit but didn't necessarily provide a compelling case.</p>
	<p><b>Proposal – Options Appraisal</b></p> <p>The Council undertook a relatively simplistic options appraisal, but it was based mostly on subjective factors and the reasoning behind the results was not particularly transparent or supported. It was unclear how the options impacted on learners and the value to the wider society. It is indicative that the need to switch to an interim measure of an unfavoured option whilst undertaking further appraisal suggests that the business case submitted was immature and needed further diligence.</p>

	<p>The proposal for an interim dual site / dual school option came into the decision-making process after the previous preferred options were discounted. As a result of timescales, the information supporting that proposal and impact of the schools appears must less rigorous than previously undertaken for a preferred option. The Council made the decision, but it failed to outline a pathway about how Ysgol Calon Cymru would deliver both educational and financial improvements. This plan should have been developed before the decision was made to determine its likelihood of success rather than expecting an interim governing body to find the detailed solutions. Working more closely and collaboratively may have resulted in a more widely accepted and successful solution.</p>
	<p><b><u>Financial Implications</u></b></p> <p>The financial analysis was too simplistic with a lack of evidence to support the financial viability of the options. This may have been a knock-on effect of the underdeveloped business proposal.</p> <p>The risk of the changing financial position regarding the allocation of funding to schools was not significantly considered and mitigated especially around the delivery of option 2. The decision-making process took 12 months, but the business case was not updated. The impact on the school's ability to deliver an unaltered curriculum with diminished funding and to make efficiencies and saving was specifically considered.</p> <p>There is a significant difference between the future budget projections in the proposal and the actual figures which indicates that there are either issues with the budget setting, overly optimistic financial assumption, or a lack of control over spending. Ultimately the cost of implementing option 2 dual stream /dual site was more costly than projected.</p>
	<p><b><u>Decision</u></b></p> <p>The Council rejected the preferred option because further feasibility study work was required. As an interim measure the Council switched to an option that was rejected as part of the initial analysis because it did not meet the objectives. There was limited information provided to Members on how the Dual site/ dual stream interim arrangement would be delivered and the potential impact it would have on the learners of those schools affected.</p>
	<p><b><u>Governance</u></b></p> <p>The Council followed the constitutional rules in considering the merger proposal and making the decision. However, the Council did not have effective scrutiny arrangements in place to review school proposals.</p> <p>The decision-making process took over a year to determine that the Council needed to put in place an interim measure whilst more feasibility work was commissioned. It would have been a much more agile and efficient process if the feasibility and diligence work had been undertaken prior to making the initial merger proposals.</p>
	<p><b><u>Planning the Delivery of the Proposal</u></b></p> <p>Whilst the outline principles of the merger were agreed by the Council, there was much less certainty around the delivery pathway during the decision process i.e., how those principles were going to be delivered in practice. Reliance was primarily placed on the interim governing body to be able to develop and deliver the solution with the support of HR, Finance and Challenge Advisors.</p>

	In addition, there was uncertainty on the funding pathway in the merger proposal that didn't consider the impact of funding formula changes which took place shortly after the decision. There also appears to be a conflict between the improvement of standards and the reduction in proposed funding available.
	<b>Delivery of the proposal objectives</b> The Council have not achieved their desired strategic objectives on educational and financial standards from the merger proposal.
	<b>School Financial Management</b> Whilst the school have oversight over the financial position, Ysgol Calon Cymru is projected to be significantly overspent going forward. The school have been unable to deliver the agreed decision within the boundaries of Powys' budgetary constraints. The root cause of this was a lack of clarity and uncertainty around the delivery of proposal. Whilst the business case identified the outline objectives, it lacked detail around the educational and financial delivery. Future proposals should ensure that the budget is aligned to the expectations of the proposal.  Large and swinging variances between throughout the year for the initial budget, in-year budget and year-end expenditure indicates there are flaws in the budgetary setting process. Whilst the auditors could not pin-point the root cause of the wide variances, possible factors could be one or a combination of the uncertainty of the funding, uncertain curriculum delivery, changing staffing structures, uncertainty around additional funding/ grants and an inconsistent methodology in budget setting. Increased collaboration and having agreed budget setting principles would improve transparency and agreement of the financial constraints.

## Background

In January 2015, Powys County Council's Cabinet agreed to commence a Secondary School Reorganisation Programme, to develop a sustainable model of delivery for the future. The Programme had two key objectives:

- Reconfiguration of secondary and post-16 education to create a sustainable infrastructure of schools and Sixth Forms across Powys, enabling a broader range of subjects to be provided from each school site, whilst minimising the need for inter-school travel and transport.
- Reconfiguration of Welsh-medium education with the aim of establishing at least one Bilingual Category 2A Secondary School (known as a Welsh-medium school) in the county, and the consolidation of other Welsh-medium streams into larger units. This will enable schools to provide the appropriate offer and progression routes for Welsh-medium learners.

The Council review of their delivery of secondary education was carried out in accordance with the requirements of the Welsh Government's School Organisation Code 2013. The Code sets out the policy context, general principles and factors that should be considered by those bringing forward proposals to reconfigure school provision and by those responsible for determining the proposals.

This review was presented in the form of a business case, with the following brief:

- To outline the case for change in secondary provision in both South and Mid Powys areas.
- To determine the advantages and disadvantages of different delivery models for both areas.
- To provide a detailed assessment of the financial viability of any new delivery models.

- To make recommendations about the future configuration of secondary education in both areas.

At the time of the proposed merger, both schools were in special measures. Estyn determined both schools' current performance was unsatisfactory and the prospects for improvement were unsatisfactory.

### Audit Objective

The objective of the audit was to assess the effectiveness of the management and governance arrangements in place for the creation of Ysgol Calon Cymru, with a focus on the initial proposal and costing structure.

### Scope

The scope of the audit changed considerably during February 2021 when additional work relating to the original merger of Builth Wells and Llandrindod High schools was requested. Audit were initially tasked with undertaking a review of budget management within Ysgol Calon Cymru due to the last deficit that the school were operating in.

The audit work included a review of:

- Financial projections prepared for Consultation and Cabinet decision were an accurate reflection of the budget principles and school funding formula at the time.
- The financial model and subsequent budgets that were supplied to the interim panel of governors accurately reflect the educational needs and staffing requirements for the school.
- The governing body have not diverged from the original plans as laid out in the merger process in respect to staffing and hierarchical structures.
- All financial control measures as outlined in the merger proposals been delivered in the school structure and budget.
- Scrutiny and Audit Committee had visibility and were involved in the merger decision and any subsequent monitoring.
- PCC Finance and Education departments along with Portfolio holders regularly monitored the merger and its subsequent position financially and educationally.

A review of documentation made available for audit purposes, including minutes, and supporting documentation presented to the Cabinet, project boards etc. was carried out, reliance for audit purposes has at times been placed on official documents such as Council minutes to confirm the existence of a record, rather than first-hand examination by the Audit team.

# Detailed Findings

## 1. Project Objectives

### 1.1 Have the objectives of the merger been clearly defined and analysed and decisions made on a solid foundation



#### **Framework**

The objectives of the merger were based on official guidance issued by the Welsh Government – School Organisation Code which is made under Sections 38 and 39 of the School Standards and Organisation (Wales) Act 2013 (“the 2013 Act”). This document lays out the rules and requirements when Local Authorities are producing a school organisation proposal.

The Council’s project management framework was in its infancy in 2016/17 when the proposals were formed for the merger decision. It is recognised that the Council have implement a robust 5 case business model that starts with an outline and develops to a detailed case with gated decision-making steps between each stage.

Audit  
Opinion

**The Council had a mandated framework to support the decision-making process and has since developed its own robust framework that is in operation.**



#### **Need for Change**

The framework identifies the main areas that need to be considered before any proposals are formally developed. Shown below is the Council’s response taken from the Business case that was submitted to the Cabinet Feb 2016:

Areas for Consideration	Summary of Business Case Rationale
Quality and standards in education	Estyn placed both Builth and Llandrindod High Schools in Special measures and determined their performances were unsatisfactory.
Need for places and the impact on accessibility of schools	Pupil numbers in Llandrindod and Builth Wells were predicted to be on the decline.
Resourcing of education and other financial implications	Figures from the Business Case in 2016, stated that the accounts with a 3-year projection were presented which showed Builth were predicting to have a cumulative surplus of £27,185 in 2018/19 and Llandrindod would have a cumulative deficit of -£312,260 2018/19.
Specific factors in the consideration of proposals for the change of language medium	Need to increase the provision of Welsh Stream teaching.

Audit  
Opinion

**The Council have indicated that they meet the areas for consideration to comply with the legislation. Within the 2016 business case, the Council describes the reasons why the change was necessary from the implementation of the proposal.**

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### The Objectives of the Change

Powys County Council published a review of Secondary Schools in Mid and South Powys – Business Case which was presented to the Cabinet on 23<sup>rd</sup> February 2016. The document contained all the information they had collated to present the proposal to the relevant parties. The document itself was well-structured.

The Business Case identified the following investment objectives of the change:

1. To significantly improve the learning outcomes for learners across the ability range
2. To maximise the curriculum benefits at Key Stages 3 and 4 for learners who study through the medium of Welsh or English.
3. To provide post-16 provision that improves access to, and participation in, both academic and vocational courses and which meets the requirements of the Learning & Skills Measure, whilst minimising the need for additional travel during the school day.
4. To reduce surplus places in schools
5. To provide robust linguistic continuity of Welsh medium provision across all key phases of education
6. To achieve efficiencies through economies of scale, reduced management, premises and running costs, whilst maximising the percentage of the budget spent on teaching and learning.

Audit  
Opinion

**Powys County Council have identified what they hope to achieve by this decision and produced a document that has clearly outlined the objectives of the proposal. The evidence to support whether the outcomes would meet these objectives is discussed below. This document was presented for consideration in February 2016.**

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## 2. Delivery Models

### 2.1 Delivery Models are clearly defined and analysed, and decisions made on a solid foundation



#### Potential Solutions – Analysis of Delivery Models

Within Section 6 of the proposal document, the following analysis of the options for Builth and Llandrindod were reported:

- **Option 1:** Status Quo: Maintain Builth Wells and Llandrindod High Schools as separate schools
- **Option 2:** Establish a dual-stream Category 2B/C Secondary School operating across two sites
- **Option 3:** Establish a dual-stream Category 2B/C Secondary School in the Builth Wells area
- **Option 4:** Establish a dual-stream Category 2B/C Secondary School in Llandrindod Wells area
- **Option 5:** Establish a new Bilingual Category 2A school in the Builth Wells. Llandrindod High School would continue to provide English medium education.
- **Option A:** Post-16 provision delivered via a school Sixth Form model
- **Option B:** Post-16 provision delivered via a Further Education Based model

*Note: A detailed explanation of these options can be found in Appendix 4.*

Scoring Criteria	Option 1	Option 2	Option 3	Option 4	Option 5	Option A	Option B
To significantly improve the learning outcomes for learners across the ability range;	Y	Y	Y	Y	Y	Y	Y
To maximise the curriculum benefits at Key Stage 3 and Key Stage 4 for learners who study through the medium of Welsh or English	Y	Y	YY	N	Y	Y	N
To provide post-16 provision that improves access to, and participation in, both academic and vocational courses and which meets the requirements of the Learning & Skills Measure, whilst minimising the need for additional travel during the school day.	N	N	Y	Y	Y	Y	YY
To reduce surplus places in schools.	N	N	YY	YY	Y	Y	N
To provide robust linguistic continuity of Welsh-medium provision across all key phases of education	Y	Y	Y	N	YY	YY	N
To achieve efficiencies through economies of scale, reduced management, premises and running costs, whilst maximising the percentage of the budget available for teaching and learning.	N	Y	YY	YY	Y	Y	Y
Strategic Fit	N	N	Y	N	YY	Y	Y
Potential VFM	N	N	Y	Y	Y	Y	
Benefits optimisation	N	N	Y	Y	YY	Y	Y
Potential achievability	Y	Y	?	Y	Y	Y	Y
Potential supply side capacity and capability	Y	Y	Y	Y	Y	Y	Y
Affordability	Y	Y	Y	Y	Y	Y	Y
<b>Score</b>	<b>6</b>	<b>7</b>	<b>14</b>	<b>11</b>	<b>14</b>	<b>13</b>	<b>9</b>

The highest score possible was 24, all options that scored higher than 12 were considered as a feasible option. From the analysis above the Council assessed options 3,4 and 5 as acceptable. However, it was stated that options 1 and 2 were also considered for comparative purposes although they have been discounted as not meeting enough of the investment objectives and CSFs.

There is no explanation provided as to how the options met the criteria that they were tested against, nor why some scored two points whilst others one. This initial analysis of the potential options does not include enough evidence to support the scoring in the evaluation framework.

	<p>In section 6.4 the shortlisted options were to be discussed in terms of their strengths, weaknesses, opportunities, and threats (SWOT). Although these tables gave the readers further information about the possible options there was no analysis at the end to display whether these tables were used or not. The tables themselves lack evidence to back up the statements that were included within them.</p> <p>Section 6.5 displayed the financial appraisal which will be discussed in the Finance section of this report.</p>
Audit Opinion	<p><b>Although all options have been explored there is a lack of evidence to corroborate the council’s analysis of each option. This initial analysis does not appear to be detailed enough to form the basis of a sound qualified judgement; the decision made should have been an evidence-based appraisal for such a significant decision. It may be that the analysis was based on underlying evidence, but because it is not specifically referenced or provided, then Members involved in the decision-making process cannot effectively gain assurance or challenge the analysis. There needs to be further transparency and defined structure in how the detailed analysis was undertaken.</b></p>
	<p><b><u>Potential Solutions – Final Analysis and Decision</u></b></p> <p>Following the financial appraisal of the options it was decided that option 3 was the most suitable and that although option 5 scored lowest on the financial appraisal, due to its scores on the option appraisal it merited further consideration. The Business Case then lists statements of the advantages for both options before coming to the following conclusion:</p> <p><i>“In conclusion, there is strong case that Option 5 should be the preferred option, based on a stronger strategic fit with associated educational and linguistic benefits. However, given the current and future financial challenges faced by the Authority, Option 3 is the preferred option based on economic reasons. Further work is required to ascertain the capital costs linked to this option.”</i></p> <p>The key factors in the Welsh Government’s School Organisation Code and the opportunities for improvement are listed as well as the key risks for the preferred option (3). The factors and risks are not discussed in detail for any other option. However draft impact assessments for Equality, Welsh Language assessment and Community impact were submitted to the Council for consideration within the meeting on the 23<sup>rd</sup> February 2016, which considered the final recommendation. This recommended options 3 and 2 which were:</p> <p><b><i>“To establish a new-build single-sited dual-stream Category 2B/C 11-18 Secondary School in the locality of Builth Wells, replacing Builth Wells High School and Llandrindod High School.</i></b></p> <p><i>It is also recommended that, given the current constraints on the current Builth Wells High School site, the new school is established on a new site in the Builth Wells area. However, further feasibility work is required to understand the overall capital cost of this option. It is also not possible to identify a timescale for this recommendation until further feasibility is carried out. Therefore, as an interim recommendation until the full extent of the feasibility work is known, it is proposed:</i></p> <p><b><i>To establish a new dual-stream Category 2B/C 11 – 18 Secondary School on two sites, operating from the current sites of Builth Wells High School and Llandrindod High School, from September 2017. This would require formal statutory procedures, including consultation, to close both schools.”</i></b></p> <p>On the 27<sup>th</sup> of September 2016 the Consultation report for the decision was discussed following an eight-week consultation period which ended on the 23<sup>rd</sup> May 2016.</p>

	<p>It is stated within the minutes of the meeting that “...<i>The Portfolio Holder did not feel that this recommendation addressed the issues facing the schools and therefore he was proposing the closure of Builth Wells and Llandrindod High Schools on the 31<sup>st</sup> August 2018 and to establish a new dual-sited dual-stream 11 - 18 school that will operate on the current campuses of Builth Wells and Llandrindod High Schools with effect from 1<sup>st</sup> September 2018.</i>”</p> <p>This reasoning behind the change in option is confusing, as within the proposal, Option 2 (establish a new dual-sited dual-stream 11 - 18 school) was rejected as not meeting the councils’ objectives in the first analysis.</p> <p>The response from Estyn regarding the proposal was that “<i>it is Estyn’s opinion that it is not possible to establish whether standards will be at least maintained by the proposal</i>”. The Meeting Minutes from the Cabinet meeting on the 28<sup>th</sup> of February 2017 responded to Estyn’s comments about standards:</p> <p style="padding-left: 40px;"><i>“ ... In reply to comments about Estyn’s response that it was not possible to establish whether standards would be at least maintained by the proposal, Cabinet was reminded that both schools were currently in special measures. The proposals offered the opportunity of improved leadership at all levels, leading to improved teaching, improved mentoring and coaching opportunities for staff and economies of scale leading to greater investment in teaching and learning all of which would help improve standards”</i></p> <p>On the 28<sup>th</sup> February 2017 an Objection report was submitted and discussed by the Cabinet. The minutes stated that “<i>Cabinet did not feel that there was anything in the responses received that was new or would lead to them to changing their view that the two schools should merge.</i>”</p>
Audit Opinion	<p><b>The Council started off with 7 options and through the process of elimination until they selected the preferred option 3. However, due to feasibility and time constraints they decided to implement an interim option (Option 2). Although there is evidence that the Council followed and analysed all the options, there is a lack of information regarding the interim measure. The selected interim measure was rejected earlier in the selection process as it did not meet the objectives for change, although it was discussed as part of the financial appraisal.</b></p> <p><b>There is no evidence to suggest that this interim measure would address the issues that the schools faced, except for merging the two schools. However, despite not being fully appraised of the impact option 2 would have on the ability to meet the prescribed objectives, the Council made a decision based on limited information.</b></p> <p><b>There was a lack of analysis on how to implement the changes to ensure that the objectives were met. The Consultation Responses Report suggests that there would be a heavy reliance on the new governing body to make all the decisions regarding the curriculum and budget, thus by implication suggesting that the Council may have not yet made the decision on how to implement the available options.</b></p> <p><b>There is no evidence to demonstrate that educational standards and the improvements in outcomes for learners would occur with this decision. Statements that education will be improved by undertaking the option have been included but the basis of the statements have not. The response to Estyn’s concerns suggests that the improved leadership, teaching and opportunities for staff are part of the reason that standards would be improved. The response to Estyn also commented that “<i>economies of scale leading to greater investment in teaching and learning all of which would help improve standards</i>”, however there was no explanation of how the Council would ensure that this would occur.</b></p>

### 3. Finance

#### 3.1 Financial projections prepared for Consultation and Cabinet decision were an accurate reflection of the budget principles and school funding formula at the time



##### Initial Budget Projections

The initial proposal from February 2016 stated the figures below as the current budget situation for the two schools at the time (15/16). It was confirmed in the Consultation Responses report submitted to the Council in September 2016 that the budget figures below were received directly from the schools (point 5.53 Appendix 5).

<b>Builth Wells High School</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
Projected Surplus/(Deficit)	1,022	24,878	48,621	11,159
B/Fwd	(58,495)	(57,473)	(32,596)	16,026
Cumulative Surplus/(deficit) at 31/03	<b>(57,473)</b>	<b>(32,596)</b>	<b>16,026</b>	<b>27,185</b>

<b>Llandrindod Wells High School</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
Surplus/(Deficit)	(156,668)	(130,414)	(136,065)	(160,551)
B/Fwd	271,437	114,769	(15,645)	(151,709)
Cumulative Surplus/(deficit) at 31/03	<b>114,769</b>	<b>(15,645)</b>	<b>(151,709)</b>	<b>(312,260)</b>

The Final accounts were vastly different to the figures that were initially predicted in 2016. It was noted that the final deficits for both schools rose significantly in the final year. The final accounts of the two schools 2018 stated the following:

<b>School</b>	<b>Amount</b>	<b>Balance</b>
Llandrindod High School	£ 594,502	Deficit
Builth Wells High School	£ 779,706	Deficit
Total	£ 1,374,208	Deficit

The initial projections taken from the proposal document would have been valid at the time that it was presented to the Council (Feb 2016). There was no evidence within the following Council/Cabinet meetings on the new school of any further updated figures being discussed. However, all School budgets were routinely reported to cabinet, but not specially on the merger proposal.

### Financial Appraisal - Potential Delivery Models

The table below is displaying the financial information available within the appraisal.

Component of cost	Option 1 Status Quo: Maintain Builth and Llandrindod HS as separate schools	Option 2 Establish a Cat 2B/C dual-stream Secondary School operating across two sites	Option 3 Establish a Cat 2B/C dual-stream Secondary School in the Builth area	Option 4 Establish a Cat 2B/C dual-stream Secondary School in the Llandrindod area	Option 5 Establish a new bilingual category 2A school in Builth. Llandrindod HS would continue to provide English-medium education
Builth HS	£2,346,315	£2,346,315	£2,346,315	£2,346,315	£2,346,315
Llandrindod HS	£2,327,878	£2,327,878	£2,327,878	£2,327,878	£2,327,878
Dual site Secondary Merger saving	£0	(£133,181)	£0	£0	£0
Single site Secondary Merger saving	£0	£0	(£404,926)	(£404,926)	
2x Single Language School additional costs	£0	£0	£0	£0	£17,845
Existing travel costs	£552,207	£552,207	£552,207	£552,207	£522,207
New travel costs	£0	£0	£238,366	£306,318	£267,318
<b>Net cost to PCC</b>	<b>£5,226,400</b>	<b>£5,093,219</b>	<b>£5,059,219</b>	<b>£5,127,792</b>	<b>£5,511,563</b>
<b>Net reduction from current</b>	<b>£0</b>	<b>£133,181</b>	<b>£166,560</b>	<b>£98,608</b>	<b>(£285,163)</b>
<b>Rank</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>5</b>

For each of the five options, the budgetary costs calculated were based on the Fair Funding Formula that was relevant at the time. However, the figures within the table remain constant regardless. No consideration has been given for the known upcoming changes to the formula and the impact that would have on the budget.

There are savings highlighted which are predominantly based on whether the schools are on two sites or one. There is no explanation within the proposal of where the travel costs came from or how they were calculated. It was identified during the audit that these costs were provided by the transport team and were for the home to school transport costs.

Large maintenance backlog costs for each of the schools which were highlighted earlier in the proposal 2016 are also not mentioned within the financial table.

The table below displays the estimated backlog of costs for the schools.

School	Estimated backlog maintenance costs
Builth Wells High School	£1,743,600
Llandrindod Wells High School	£3,607,800
<b>Total</b>	<b>£5,351,400</b>

The Consultation responses report point 6.1.3 states “In terms of annual repairs and maintenance, the Authority provides schools with an annual revenue stream through the Fair Funding Formula to carry out repairs and maintenance, and statutory testing requirements. As this forms part of the

delegated budget, the school can choose how much of this funding it wishes to use for repairs and maintenance”. Although the Proposal points out the maintenance costs there are no remedies for the solution pointed out.

It is repeatedly suggested within the Consultation Responses report that the decisions of implementing the budget “would be the responsibility of the governing body to budget and plan for the use of the resource.” This opinion suggests that the main decision on how the budget would be used had not yet been decided and would be left for the schools to choose.

The response submitted by Estyn in 2017 commented that “...the proposer does not consider the impact that the reduction in overall funding to a single school will have on the school’s ability to deliver its curriculum,”.

#### **Actual Costs**

The table below displays the accounts for both school before and after the merger. It displays the affect that the change in the funding formula had on the two schools. There is no suggestion within the proposal to suggest whether it would have been possible to undertake the merger within the cost restraints.

The following table was provided by the Governor in charge of Finance at the school. \* Audit are unsure if this marked figure is correct.

Category	BWHS 2017-18	LDHS 2017-18	Combined 2017-18	BWHS 2018-19	LDHS 2018-19	YCC 2018- 19 Budget	Combined 2018-19	YCC 2019- 20 Budget	YCC 2020- 21 Budget
Total Staffing costs	2,440,226	2,377,455	4,817,681	870,903	1,025,040	2,557,413	4,453,356	4,439,939	4,568,583
Total Premises Costs	207,396	192,459	399,855		57,265	388,892	446,157	390,947	397,537
Other Costs	418,466	289,210	707,676	208,140	143,594	243,093	594,827	438,540	444,815
<b>Total Expenditure</b>	<b>3,066,088</b>	<b>2,859,124</b>	<b>5,925,212</b>	<b>1,079,043</b>	<b>1,225,899</b>	<b>3,189,398</b>	<b>5,494,340</b>	<b>5,269,426</b>	<b>5,410,935</b>
<b>Total Income</b>	<b>(215,027)</b>	<b>(154,539)</b>	<b>(369,566)</b>	<b>(32,954)</b>	<b>(220,983)</b>	<b>(429,049)</b>	<b>(90,218) *</b>	<b>(157,563)</b>	<b>(159,108)</b>
<b>Net Expenditure</b>	<b><u>2,851,061</u></b>	<b><u>2,704,585</u></b>	<b><u>5,555,646</u></b>	<b><u>1,046,089</u></b>	<b><u>1,004,916</u></b>	<b><u>2,760,349</u></b>	<b><u>4,811,354</u></b>	<b><u>5,111,863</u></b>	<b><u>5,251,827</u></b>

The following figures were taken from the outturn report presented to the Learning and Skills committee on the 6<sup>th</sup> July 2020.

Cumulative balance @ 1st April 2018	2018-19 In year Original planned under/(over) (Cabinet)	2018-19 CF actual cumulative balance @ 31st March 2019	2019-20 In year Original planned under/(over) (Cabinet)	2019-20 actual In Year under/(over) @ 31st March 2020	2019-20 CF actual cumulative balance @ 31st March 2020
£0	£52,616	£137,954	£ (581,553)	£ (269,256)	£ (131,302)

The following figures were provided by the Finance team and clearly displays the discrepancies between the actual and the planned budget spends.

Year	Final Delegated formula funding	Budget agreed by school at start of Year		Updated budget forecast provided by school during year CFWD YE forecast			Actual position at Year end	
		CFWD position for Yend	In year Forecast for Yend	Sept	Nov	Feb	Close in year	Final close CFWD
18/19	2,727,258 (half year)	54,690	54,690				137,954	137,954
19/20	4,880,120	(443,599)	(581,553)	(249,272)	(177,698)	(152,661)	(269,256)	(131,302)
20/21	5,345,475	(673,409)	(542,107)	(405,022)	(411,560)	(403,966)	(59,476)	(190,778)

Audit Opinion

**All the Short-listed options are displayed within the Financial Analysis table, however there is not enough information within the report to provide a clear picture of the financial differences between the options available. The following issues with the financial appraisal were identified:**

- Travel costs are vague and do not have any detail attached to them.
- It is unclear if Inter School transport costs were considered as part of the additional travel costs.
- No consideration for the maintenance costs/ or costs for building new schools
- No evidence that the curriculum and resourcing of it was assessed or costed.
- No clear difference between the costing of overheads.
- No consideration of the risks for pending changes to Fair Funding Formula

The council financial projections were up to date in the originally proposal, however due to the time taken to assess the proposals, the projected finances should have been updated throughout the decision-making process to allow them accurate visibility of the current state of the finances at the time. In addition, the large discrepancy between the projected budget and the actual budgets indicates that there was either issues with the budget setting, overly optimistic principles, or an uncontrolled spending culture.

The financial appraisal was not detailed enough to fully consider the impact of the decision. Further detailed explanations/ breakdowns should have been included within the document to ensure that cabinet had sufficient information to make an informed decision on each of the options, and whether they would be a viable option to achieve their objectives.

The responses within the Consultation Responses Report indicate that the Council didn't consider in full how to implement the option they identified and were planning to leave the responsibility for main decision to the school temporary governing body. However, fortnightly meetings were held between the Temporary governing body, Schools Services and the Finance Team to support the creation of the new School. The Council outlined the skeleton of the interim proposal however, the fleshing out the delivery of the operational proposal came too late within the process which is not indicative of a collaborative approach.

The Council made an interim decision in 2018, to open a dual site school. Although this decision would have been discussed as part of the proposal it was rejected on the basis that it did not meet the initial criteria. Although this option ranked second in the financial analysis, it is unclear whether all the costs were included within the financial appraisal.

The Ysgol Calon Cymru was expected to deliver improvements in educational standards within the existing curriculum requirements, but with no indications of the risks of any potential impending cut in funding. In reality, the difference between the actual cost of the combined schools and the budget allocated was significant and was overly simplistic given the nature of the task. This may be reflective of an underdeveloped plan by the Local Authority both academically and financially for the transition to the interim measure of a dual site/dual stream school.

#### 4. Governance

##### 4.1 Decisions by the Council were visibly documented, evidenced and subject to challenge.



##### Decision Making Timeline

Date of Meeting	Type of Meeting	Meeting Description/ Outcomes	Key Points
23 <sup>rd</sup> February 2016	Cabinet Meeting	<ol style="list-style-type: none"> <li>To receive the SORP's recommendation in respect of Builth Wells High School and Llandrindod High Schools.</li> <li>To approve the commencement of formal consultation with stakeholders in accordance with Welsh Government's School Organisation Code on the closure of Builth Wells High School and Llandrindod High School on the 31<sup>st</sup> August 2017, and to establish a new dual-stream 11 - 18 secondary school that will operate across the current sites of the two schools from 1<sup>st</sup> September 2017.</li> </ol>	<p>Appendix Documents: Business Case, Draft Equality Impact Assessments, Draft Community Impact Assessment, Feedback from Llandrindod High School, Draft Welsh Language Impact Assessment</p> <ul style="list-style-type: none"> <li>Interim recommendation proposed of new dual stream school operated on two sites from Sept 2018</li> <li>Agreed to go out to formal consultation on the interim option</li> </ul> <p>Portfolio holder for Education reasoned "current structure was not financially sustainable nor was it delivering the best educational outcomes for pupils."</p> <p>There would be an estimated annual saving of £133,181 and not £166,560 as quoted in the report. Extra costs for school transport were queried and councillors were advised these had been projected at £238k per annum.</p>
8 <sup>th</sup> September 2016	Council Meeting	<p>The proposal was passed by 32 votes to 9 with 3 abstentions.</p> <p>RECOMMENDED to the Cabinet that the proposals for Builth Wells High School and Llandrindod High</p>	

		school be abandoned for a period of up to 2 years to allow the leadership teams of both schools to work together on joint proposals to raise standards.	
27 <sup>th</sup> September 2016	Cabinet Meeting	To consider the Consultation Report and Responses Report. <ul style="list-style-type: none"> <li>To publish a statutory notice for <ul style="list-style-type: none"> <li>the closure of Builth Wells and Llandrindod High Schools on the 31<sup>st</sup> August 2018; and</li> <li>to establish a new dual-sited dual-stream 11 – 18 school that will operate on the current campuses of Builth Wells and Llandrindod High Schools with effect from 1<sup>st</sup> September 2018.</li> </ul> </li> </ul>	Appendix Documents: Consultation Report/ Consultation Response/ Impact Assessment Builth wells High School/ Response from Estyn  “As a result, it is Estyn’s opinion that it is not possible to establish whether standards will be at least maintained by the proposal.”
28 <sup>th</sup> February 2017	Cabinet Meeting	To confirm the decision of Cabinet made on 27 <sup>th</sup> September 2016 to close Builth Wells High School and Llandrindod High School on 31 <sup>st</sup> August 2018, and to establish a new dual-stream 11 – 18 secondary school that will operate across the current sites of the two schools from 1 <sup>st</sup> September 2018.	Objection report was presented: Cabinet was advised that a total of 1788 objections had been received during the statutory objection period, including 78 individual written responses and 1695 responses that were a copy of a single objection template signed by individual objectors. It was confirmed that there were no responses received in support of the proposal.  Cabinet did not feel that there was anything in the responses received that was new or would lead to them to changing their view that the two schools should merge.

There was evidence that the budget was discussed as part of an overview of all school deficits, however there were no formal records of scrutiny regarding implementing the interim option.

In 2016, Scrutiny did not get involved in school reorganisation proposals at all and the proposals were sent to Full Council for a comment, which the Cabinet were to take into account when reaching its decision. It was only when this process was stopped in around 2019 that Scrutiny started to get involved with any proposals. All new proposals would be looked at by the Learning and skills Scrutiny Committee.

Audit  
Opinion

**The process of decision making took over a year from the initial proposals. During that period there was potential change around relevant factors, e.g., the school funding formula and a lack of detail around the delivery of option 2 (dual school/ dual site) that should have been considered in the decision-making process to ensure the original objectives were being met. This decision-making process could have been more agile.**

There were relevant opportunities for any objections to be raised or queries to be presented and was in line with the Council's constitutional rules. The report was considered by Council for comment which was included in the cabinet report of the 27<sup>th</sup> September 2016.

The Council followed the decision-making protocols at the time, but the absence of an effective scrutiny function lessened the constructive challenge to the proposal.

## 5. Delivery of the Proposal

### 5.1 Implementing the Proposal- Funding and Budgets



The Business Case presented to Cabinet in February 2016 states that “the financial situation facing schools in Powys is of serious concern to the Authority” and that “In order to manage this challenging financial situation, schools will have to consider ways of protecting curriculum delivery, which could include reducing the number of staff or increasing class sizes. Ultimately, this will impact on the schools’ ability to deliver the curriculum.”

Throughout the proposal process, the governing bodies were actively involved and repeatedly voiced their concerns that the proposed budget allocated to Ysgol Calon Cymru was inadequate. This continued when the temporary governing body was created to facilitate the merger.

This temporary Governing Body was created in 2017 to be responsible for the decisions on how the school would operate. It is clear from the beginning that there is a difference in priority between the Council and the School as it was commented on the minutes from July 2017 that “*the principal of the new school should be to design a SLT, staffing structure and curriculum that was the best that it could be for the young people with the finances being looked at after.*” This statement matches the objectives to raise standards, however it is was not clear how the Governing Body would deliver the objective of “*achieving efficiencies through economies of scale, reduced management, premises and running costs*”.

On the 11<sup>th</sup> January 2018 the temporary Governors approved a staffing structure and “*were informed that the staffing structure had been costed and that the budget did balance*”. However later in this meeting “*The chair of governors assured the governing body that there had been rigorous discussions with regards to the school budget and that the budget for 2018/19 showed an in-year surplus of £30,767. The following two years budgets showed an in-year deficit*”. It was stated in these minutes that “*Following a rigorous and robust discussion a vote was taken and it was RESOLVED that the budget for 2018/2019 was ratified with the proviso that the governing body would work with the Local Authority to ensure that balanced budgets were set for 2019/2020 and 2020/2021.*”

On the 8<sup>th</sup> March 2018 the minutes from the temporary Governing Body displayed multiple increases in staffing positions (ALN Managers, Science Technician, ICT Posts, Handymen) but stated that the 2018/19 would still have a surplus of £46,905 after these changes. The savings within the budget were said to be achieved through the Welsh Medium & PDG allocations, it was also commented that the EIG allocation had not yet been received. It was noted that the school was budgeting using the average teacher costs, and that the final costs may vary depending on appointments.

On the 12<sup>th</sup> February 2019 it was reported to the Governors “... that *the current in year deficit was looking at being over half a million and, that in the second year the school were looking at a deficit of over eight hundred thousand.*” However, three months later on 14<sup>th</sup> May 2019 “*Governors were informed that a large amount of money had been received towards the end of the financial year and that the school budget for 2019/20 was in a credit position*”. The school forecasted position submitted to finance in 18/19 displayed a £116k deficit however the actual outturn for the end of the year was £137, 954.

The temporary Governing body's financial concerns were acknowledged in a letter received from Powys County Council and discussed in the full governing body meeting held on 17<sup>th</sup> December 2020, where it was stated that the deficit budget could not be licensed, but they accepted that the school were doing all they could to reduce it.

A notice of concern about the budget was sent to the school on the 18<sup>th</sup> June 2019. Within the School responses to this letter on the 4<sup>th</sup> July 2019 the school stated that they were working with the authority to consider ways to reduce the budget. *"As you are well aware, as part of that engagement we requested that Powys review our curriculum, staffing and pupil numbers to identify any savings that could be made while still allowing the school to operate safely and to offer the curriculum required by law. This was undertaken by two members of the School Challenge Advisory team and identified possible savings in the region of £150,000 over 3 years. We are seeking to implement these savings..."*

The original proposal was to reduce the leadership team, having a joint team that would allow the school to have a more inclusive and effective. In January 2019 the Governors received a letter of resignation from the appointed headteacher at the time. In April 2019 it was proposed that the two deputy headteachers take over and look after their respective schools. In January 2020, a headteacher and executive headteacher were employed by the school, with the headteacher taking over as the permanent head in March 2021.

Within the proposal document the finances displayed no extra transport costs for this option. Within the Consultation Responses Report it is indicated that the teachers will be transferred between the sites and that the governing body would be *"...responsible for how it structures the school timetable and would have to ensure that any travelling between sites does not adversely impact teaching and learning."* Following the opening of the school it was established that the students would be travelling between locations. This is a deviation from the original plan and would have increased the costs to the school.

Audit  
Opinion

**There was uncertainty over the budget for Ysgol Calon Cymru. The fluctuating of the budget displays that the cost for merging schools was not as simplistic as combining the original budgets less some leadership costs. This naturally resulted in a short-term focus on delivery in the first year, as there was less certainty of the funding in the longer term. Uncertainty of budget may be a significant factor in the variances of the predicted deficit balance at the end of the year.**

**A new funding formula had a significant impact in the reduction of budgets for secondary schools across Powys. Whilst this impact was universal, it was expressed by the Governing Body that the formula did not cater for the uniqueness of the dual site, dual stream proposal at Ysgol Calon Cymru. However, the Finance team explained that the formula considers Ysgol Calon Cymru as 3 school (Llandrindod, Builth, and the Welsh Stream) which it is funded for alongside the dual stream elements.**

**Whilst there were only minimal cost savings identified in the merger proposal, the funding for the first year of the Ysgol Calon Cymru was reduced by 97K from before the merger. The net expenditure for the first year (£4.81 M) was 744K less than the combined expenditure of the individual schools (£5.55M) prior to the merger. Therefore, it is foreseeable that the governing body initially found delivering the new school proposals difficult within the initial budget constraints.**

**Whilst the Local Education Authority and the Interim Governing Body shared the common goal of raising educational standards, it is less clear whether they had a similar level of focus of delivering financial savings and efficiencies. Throughout the decision-making process, the Council did not indicate the need to make financial savings other than the rationalisation of the Senior Leadership Team.**

Fortnightly meetings were held between the temporary Governing Body, School Services, HR, the Finance team, and the challenge advisors to support the governors during the implementation of the proposal. However, the responsibility for making decisions about the running of the school was primarily left to the School Governing Body. There was not enough analysis during the proposal to fully consider the impact and implementation of the changes. This left the school with limited direction on how to implement the merger. Areas such as travel between sites has not been resolved at an early stage.

During the process there has been a lack of continuity due to a large turnover of key members of staff within the new school. This has an impact due to the lack of clarity and understanding of the whole concept. The teaching model did not change significantly enough to produce any savings, but it was unclear to the school how the proposal expected the curriculum to be maintained without cutting establishment costs. It could be considered that the objectives of reducing budgets whilst increasing academic standards are somewhat conflicting.

## 5.2 Have the proposed objectives been delivered?



Below are extracts from the latest proposal which gives an indication in the direction of travel on some of the key areas:

### Financial Pressures

Extracts from the new Ysgol Calon Cymru Strategic Outline Case that was presented to cabinet in September 2020 which stated  
*"... The school had a deficit of £131k as at 31 March 2020 and is forecasting that this will increase to over £650k by the end of this financial year. There is a risk to the authority's budget if the school is unable to bring its budget back to a balanced position."*

### Standards

An Extract from the new Ysgol Calon Cymru Strategic Outline Case that was presented to cabinet in September 2020 which stated  
*"... The current arrangement does not meet the strategic aim of the Council to improve learner entitlement and experience. The current operating model is neither educationally effective, financially efficient nor sustainable."*

Audit  
Opinion

**The objectives of the merger proposal were clearly laid out in accordance with the framework. However, the move to an interim proposal makes it unclear whether the Council were still trying to meet those original objectives. No further objectives were identified therefore it is difficult to determine whether the merger proposal had been successful.**

**Also, it is difficult to determine if a proposal has been successful unless it quantifies what success would look like. Without these specific indicators, the Auditors have looked at more general information contained in the latest proposal and determined that the strategic educational and financial standards had not been achieved.**

### 5.3 Does the School have effective financial management arrangements in place?



#### Financial – Present Situation

Despite all the pressures and uncertainty surrounding the merger, Calon Cymru 1<sup>st</sup> Year closing balance was £137,954 surplus. It was commented in a meeting with the Chair of Governors that “the time constraints meant that the Governing Body at the time were advised to just accept the first-year budget, to enable the school to open on time. Concerns were raised by them that the future budget would not be sufficient to run the school. One of the reasons for the surplus was an allocation one-off additional funding.” The auditors have not been able to collaborate this position with the Council.

The figures reported the 2019/20 Projected Balances were:

Actual Outturn 2018/19	In Year Position 2019/20	Carry Forward Position 2019/20	In Year Position 2020/21	Carry Forward Position 2020/21	In Year Position 2021/22	Carry Forward Position 2021/22	In Year Position 2022/23	Carry Forward Position 2022/23
£137,954	(£394,058)	(£256,104)	(£444,500)	(£700,604)	(£638,442)	(£1,339,046)	(£916,943)	(£2,255,989)

Since the inception of Ysgol Calon Cymru, the school and Governors have held regular meetings with Schools Finance and their Challenge advisor to try and reduce their budget deficit. This is backed up by a strong representation from the Governors and their Finance Committee who regularly meet and challenge the accounts when needed.

The school have stated that no further reduction in the number of staff is possible, unless there is a change to the curriculum on offer and class reconfiguration resulting in bigger class sizes. Supply teacher costs remain high as there is a difficulty in recruiting on a permanent basis, there has also been an issue with long term staff sickness.

The school commented that one of the contributing factors to the deficit was the difference between average teacher costs and the actual teacher costs which are much higher because of a longstanding workforce. It was felt by the Council’s finance team that the reason was due to “the number of FTEs they actually had compared to the number they are funded for not the cost.” Detailed costs provided by both parties can be found in Appendix 3. A review of these figures displays that they did not fully align with each other. The principles used for creating the budget should be the same for both parties and all schools within Powys.

The school raised concerns with the Audit team surrounding the ALN funding of the school. It was seen that there was a significant drop in ALN funding outside of the formula between 2018/19 and 2019/20. It was explained by the Finance team that a the ALN funding was included within the funding formula, if the school then needed more funding on top of what they were allocated via the formula. It was the school’s responsibility to contact the ALN Team to request it. This process would involve a review of the children’s needs before any additional funding would have been allocated.

Years	ALN funding awarded outside the funding formula (£)
2018-19	171,045
2019-20	6,978
2020-21	17,500

The table below shows the actuals for the 2020/21 year and the projected figure up to the 2023/24 year.

2020-21 Actual Outturn Cumulative c/fwd 31/03/21	2021-22 Original Funding allocations	2021-22 Budgeted In year under/(over) spend	2021/22 Projected Cumulative c/fwd 31/03/22	2022-23 Projected In year under/(over) spend	2022/23 Projected Cumulative c/fwd 31/03/23	2023-24 Projected In year under/(over) spend	2023/24 Projected Cumulative c/fwd 31/3/24
(£173,451)	£5,185,663	(£307,458)	(£480,909)	(£442,937)	(£923,846)	(£369,166)	(£1,293,012)

The school has failed to remain within their allocated budget. As of the end of the 20/21 financial year, the cumulated deficit had risen to £173,451 and is projected to be a deficit of just under £1.3m by the end of 23/24 financial year. The school funding was increased by £494K between 19/20 and 20/21, however despite this the deficit is continuing to rise.

It should be noted that there is a significant difference in the projected deficits from the 2019/20 accounts to the 2020/21 ones. The original projections predicted a deficit of £2.25m by the end of 2022/23 which has now been reduced to £923,000 deficit for the same period in the new figures.

Audit  
Opinion

**Ysgol Calon Cymru had a £173, 451 deficit at the end of 2020/21. It is projected that this deficit will rapidly rise to just under £1.3 M by March 2024. The school has failed to deliver a balanced budget since the merger.**

**Both schools were struggling to control the budgets before the merger with a total combined deficit of £ 1,374,208. The school are still struggling to deliver educational services within the budget allocated by the Council within the current structure. However, it is unclear whether this is due to unknown quantities associated with the merger of the schools, budget management, the school structure or the curriculum.**

**The school have good understanding of the budget position but are unclear how it can be reduced whilst increasing educational standards and maintaining curriculum delivery. The school and its Governors are working closely with the Schools Finance Team and their Challenge Advisors to try and recover some of the deficit, but this has not been possible to date as no viable solution to bridge the gap between the funding available and the curriculum delivery has been found. The recent change in the Fair Funding Formula has alleviated some of the strain but has not fixed the issues in their entirety.**

**The fluctuation of the projected budget deficits from one year to the next highlights the lack of clarity regarding the costs of running a dual-stream Secondary School operating across two sites. It was commented by the Finance team that the forecasted positions also fluctuated greatly in the years prior to the merger. Further information around the information used to set the budget shows a difference in the figures and approach taken that is causing unease between the parties. The root cause is a lack of adopted consistent principles that all parties should follow when building a school budget. Greater collaboration between the Council and the School would help to address some of the disquiet on budget setting and financial management.**

**It is the responsibility of the Council to challenge the validity and legitimacy of the forecasts they receive, however it was stated that forecast submittals for this current year were limited. In order to find a solution all areas of the Council should work with the governing body to find a solution, rather than working in silos.**

Issue	Agreed Actions	Responsible Officer
The Council did not have mechanisms in place to ensure that work programmes are effectively, considered, approved and monitored	<p>The Council has now fully adopted the HM Treasury's 5 Case Business Model for all its transformational projects.</p> <p>A new Programme Governance has been established. Reports are scrutinised extensively before being presented to Cabinet, and the full information is provided to Cabinet about the impact on learners etc. Detailed impact assessments are undertaken at every step of the process.</p> <p>See appendix 2 for details.</p>	
	<p><b>Priority</b></p>	<p><b>Timescale</b></p>
	<p><b>1</b></p>	<p><b>Complete</b></p>
	<p><i>SWAP Ref:</i></p>	

Powys County Council  
Response to SWAP report on Ysgol Calon Cymru  
Date: 10/01/22

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### **Response to key findings:**

#### **1. Frameworks**

Since Powys County Council's Cabinet approved the proposal to establish Ysgol Calon Cymru, it has subsequently developed a new Strategy for Transforming Education in Powys 2020-2030, replacing the previous policy. The Strategy was developed following extensive stakeholder engagement which led to Cabinet agreeing a robust Case for Change in terms of the education sector in Powys. The new Strategy has been supported by the development of a robust governance framework.

#### **2. Proposal – Project Needs and Objectives**

The Council accepts the view that the 'proposal provided a strategic fit but didn't necessarily provide a compelling case'. The business case, whilst following the HM Treasury's 5 Case Business Model to an extent, would have benefitted from further development of a SMART benefit section which would have enabled further clarification of the benefits of the proposal. The Council has now fully adopted the HM Treasury's 5 Case Business Model for all its transformational projects.

#### **3. Proposal – Options Appraisal**

The Council accepts the view that the options appraisal was relatively simplistic – however, it was based on the HM Treasury's Guidance for a 'Strategic Outline Case' and was developed in accordance with that guidance, with the full involvement of a range of specialist officers from within the local authority. Initial options appraisals are subjective by their very nature. However, the Council has now directly employed external specialists in HM Treasury 5 Case Business Model to support with all its Transforming Education Projects. These specialists are also providing training to the Council's own internal staff to develop their knowledge and skills in this area.

The Council accepts the challenge that it should have developed a more detailed pathway before proceeding with the proposal. This was the Council's first experience of a merger between two secondary schools, and the relatively inexperienced officers had only experienced the merger of a primary and secondary school previously. Since the establishment of Ysgol Calon Cymru, the team have carried out the mergers of several schools and now have a level of experience that wasn't there at the time. It is apparent from subsequent mergers that a deeper level of collaboration with the schools involved at the earliest stage possible helped to achieve the required outcome. This is the approach that the Council is now adopting.

#### **4. Financial Implications**

The Council accepts that its financial analysis of the Ysgol Calon Cymru was too simplistic with this proposal. The financial analysis with the overall school's transformation programme is now far more mature, robust and provides a longer-term approach. The Council has recently undertaken a whole life modelling approach to the overall programme, over 60 years, to understand the financial impact versus the status quo.

## 5. Decision

Since the approval of the new Strategy for Transforming Education, a new Programme Governance has been established. Reports are scrutinised extensively before being presented to Cabinet, and the full information is provided to Cabinet about the impact on learners etc. Detailed impact assessments are undertaken at every step of the process.

## 6. Governance

A new Programme Governance has been established, with the CEO chairing the Transforming Education Programme Board. Numerous workstreams have been established to focus on delivering the Strategic Aims of the Strategy. Robust risk and financial management methodology is a key part of the Programme. Officers have been upskilled in business case development, risk and financial management. Assurance has been received from Welsh Government in this area. A Welsh Government Gateway Review 0 of 21st Century Schools Programme in Powys was conducted in 2021. The Delivery Confidence Assessment rating was Amber Green. It should be noted that the 'Gateway Assurance methodology is widely used across the United Kingdom's public sector's Programmes and Projects. The methodology uses a Delivery Confidence Assessment (RAG rating) that independent Review Teams use to determine the successful delivery of a Programme or Project at key milestones within their lifecycles. Around 10% of all Programmes and Projects (circa years 2020/2021) receive an Amber/Green outcome. In 2020, only 8% of Programmes and Projects across Welsh Government and wider Welsh public sector received an outcome of Amber/Green.'

Welsh Government, 2021

## 7. Implementation of the Proposal

The Council accepts that it needs to ensure that it has a clear delivery pathway when mergers of this type are proposed. Since Ysgol Calon Cymru was proposed, officers have developed significant experience in mergers of all types and there are now clear project management methodologies in place to ensure that best practice is implemented.

## 8. Delivery of the proposal objectives

Whilst the Council accepts that it has not yet achieved its desired strategic objectives on educational or financial standards, it must be understood that the school was only established in September 2018, following a period when the previous two schools – Llandrindod High School and Builth Wells High School – were in Estyn monitoring. Ysgol Calon Cymru also experienced the loss of its headteacher within a year and has been supported by executive and interim leadership arrangements until the appointment of a permanent headteacher in 2021.

The Council has recognised that the model of delivery at Ysgol Calon Cymru is not the most effective or efficient. Cabinet has approved a new direction for the school, and the Council is now formally engaging with the local communities about the most appropriate way forward.

Teacher costs provided by the School

2019/20	BUDGET			Actual Costs
	£'s	FTE	Av Salary	
FFF	£3,308,821	66.5	£49,767	
Budget	£3,680,993	63.4	£58,042	£3,492,478
Supply Agency	£236,500	4.1		£279,444
Total Budget	£3,917,493	67.5		£3,771,922
Excess	£608,672	1		£463,101
<i>Excess given Avg Salary</i>	£550,178			£418,597
<i>Excess given FTE</i>	£58,494			£44,504

2020/21	BUDGET			Actual Costs
	£'s	FTE	Av Salary	
FFF	£3,802,089	66.5	£57,810	
Budget	£4,057,471	67	£59,763	£3,937,888
Supply Agency	£123,000	2		£187,089
Total Budget	£4,180,471	69	£59,763	£4,124,977
Excess	£378,382	2.6		£322,888
<i>Excess given Avg Salary</i>	£222,242			£189,648
<i>Excess given FTE</i>	£156,140			£133,240

2021/22	BUDGET			Actual Costs
	£'s	FTE	Av Salary	
FFF	£3,602,746	62.3	£57,810	£3,602,746
Budget	£3,945,134	66	£59,763	£3,945,134
Supply Agency	£140,000	2.3		£140,000
Total Budget	£4,085,134	68.4	£59,763	£4,085,134
Excess	£482,388	6		£482,388
<i>Excess given Avg Salary</i>	£121,693			£121,693
<i>Excess given FTE</i>	£360,695			£360,695

**Teacher costs provided by the Finance Team**

	2019-20	2020-21	2021-22
Average Teacher cost for Secondary sector used for funding	49,767	55,142	55,506
Pre 16 Teacher funding	2,736,186	3,056,062	2,871,153
PRE 16 FTE's funded	54.98	55.42	51.73
Pre 16 TLR funding	-	160,353	159,165
Post 16 Lump sum (this funding covers course costs and exam fee funding as well as teacher costs)	572,635	605,182	584,843
Teachers' Pension Grant	124,594	-	-
Teachers Pay Award Grant	36,772	9,579	-
Protected Teachers funding		72,732	30,479
<b>Total Teacher related funding</b>	<b>3,470,187</b>	<b>3,903,908</b>	<b>3,645,640</b>
Budgeted teacher cost ( provided by School inc Agency and Temp) from latest forecast received in year	3,701,348	4,180,471	4,005,214
Budgeted FTE (provided by School) inc Post 16	65.36	not provided	68.01
<b>Total Budgeted cost From school</b>	<b>3,701,348</b>	<b>4,180,471</b>	<b>4,005,214</b>
Actual cost of Teachers Year end (exc grant funded staff)	3,471,550	3,905,869	3,938,697
Actual Cost Temp Teachers	91,820	71,912	68,255
Actual cost Agency Staff	182,363	88,468	95,691
<b>Total Actual/ Forecasted cost</b>	<b>3,745,733</b>	<b>4,066,249</b>	<b>4,102,643</b>

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Forecasted cost provided for Actual cost 21-22 from school but includes grant funded staff as not split out
Funding Streams
Cost Analysis

**Potential Solutions – Identification of Delivery Models**

The scope of the appraisal states that the “The method by which these delivery models could be implemented can include amalgamation, closure or federation, however, these are not considered on their own merit within this report, as they are the means of achieving the solution rather than the solution itself”.

Seven Options were identified:

Options	Descriptions
Option 1: Status Quo: Maintain Builth Wells and Llandrindod High Schools as separate schools	Both schools would continue to operate as separate entities from the current sites.
Option 2: Establish a dual-stream Category 2B/C Secondary School operating across two sites	Both Schools would close, and a new school would be established. Operating across two sites, with one governing body, headteacher and senior leadership team. Key Stage 3 and Key Stage 4 provision would be delivered from both sites and there would be no expectation of additional travel for pupils in these key stages.
Option 3: Establish a dual-stream Category 2B/C Secondary School in the Builth Wells area	Both Schools would close, and a new school established. Operating from Builth Wells, with one governing body, headteacher and senior leadership team. The school would need to be remodelled or built on a new site due to capacity issues.
Option 4: Establish a dual-stream Category 2B/C Secondary School in Llandrindod Wells area	Both Schools would close, and a new school established. Operating from Llandrindod, with one governing body, headteacher and senior leadership team.
Option 5: Establish a new Bilingual Category 2A school in the Builth Wells. Llandrindod High School would continue to provide English medium education.	The schools would be two separate entities, with their own governing bodies and headteachers.
Option A: Post-16 provision delivered via a school Sixth Form model	Schools are 11 - 18
Option B: Post-16 provision delivered via a Further Education Based model	Schools are 11 – 16

**Cabinet Meeting 23<sup>rd</sup> Feb 2016**

key extracts from the official minutes of the meeting stated that (<https://powys.moderngov.co.uk/mgAi.aspx?ID=1801>) :

... Cabinet considered the School Organisation Review Panel's recommendations to establish a new build single-sited dual stream 11-18 Secondary School in the locality of Builth Wells, replacing Builth Wells High School and Llandrindod High School. This would involve a significant capital investment by the Council, therefore an interim recommendation was proposed, to establish a new dual-stream 11 – 18 secondary school that will operate from the current sites of Llandrindod High School and Builth Wells High School from September 2017. This would involve the closure of both Builth Wells High School and Llandrindod High School. Cabinet was asked to consider going out to formal consultation on these proposals.

... The Portfolio Holder for Education outlined the reasons for the recommendations. He argued that the current structure was not financially sustainable nor was it delivering the best educational outcomes for pupils. He pointed out that there were 763 fewer secondary school pupils in the county than there were 4 years ago, and the numbers were not expected to increase. He also noted that there would be an estimated annual saving of £133,181 and not £166,560 as quoted in the report. The proposal gave the chance to establish a state of the art school backed by Welsh Government funding. The Leader and Portfolio Holder for Education explained that any questions raised during the debate that could not be answered in the meeting would be addressed during the course of the consultation.

County Councillor GM Jones, Chair of the Place Scrutiny Committee, asked about the extra costs for school transport and was advised these had been projected at £238k per annum.

RESOLVED	Reason for Decision:
<ol style="list-style-type: none"> <li>1. To receive the SORP's recommendation in respect of Builth Wells High School and Llandrindod High Schools.</li> <li>2. To approve the commencement of formal consultation with stakeholders in accordance with Welsh Government's School Organisation Code on               <ul style="list-style-type: none"> <li>· The closure of Builth Wells High School and Llandrindod High School on the 31<sup>st</sup> August 2017, and to establish a new dual-stream 11 - 18 secondary school that will operate across the current sites of the two schools from 1<sup>st</sup> September 2017.</li> </ul> </li> </ol>	To ensure the future sustainability of secondary education in Mid Powys

**Council Meeting - 8th Sept 2016**

key extracts from the official minutes of the meeting stated that (<https://powys.moderngov.co.uk/mgAi.aspx?ID=4635>) :

... The Portfolio Holder for Education advised that following consultation he was not proposing to change the recommendation to Cabinet to close Builth Wells High School and Llandrindod High School and to establish a new dual stream 11-18 secondary school that will operate across the current sites of the two schools from 1<sup>st</sup> September 2017.

... County Councillor Gary Price asked if the Portfolio Holder felt the current leadership of the schools were weak. The Portfolio Holder said he did not but that merging the leadership teams would help improve outcomes for learners.

... Councillor Price noted the comments from Estyn in the consultation analysis that the proposals failed to demonstrate how they would improve standards. The Portfolio Holder replied that past experience showed that outcomes had improved. Councillor Price noted that £17m capital had been allocated for the scheme and he argued that it would be more beneficial to use the money to address the backlog of £3.5m works at both schools. Councillor Price pointed to a number of errors in the consultation analysis.

... County Councillor John Morris asked what the costs would be to the Council if the two schools closed and was advised that Builth Wells High School had a deficit of £103,000 and Llandrindod High School a surplus of £65,900.

The proposal was passed by 32 votes to 9 with 3 abstentions.

**RECOMMENDED to the Cabinet that the proposals for Builth Wells High School and Llandrindod High school be abandoned for a period of up to 2 years to allow the leadership teams of both schools to work together on joint proposals to raise standards.**

#### **Cabinet Meeting - 27 Sept 2016**

Key extracts from the official minutes of the meeting stated that (<https://powys.moderngov.co.uk/mgAi.aspx?ID=4810>) :

The Portfolio Holder for Education outlined the consultation process. He referred to the debate at Council on 8<sup>th</sup> September and to the recommendation passed at that meeting that the proposals for Builth Wells High School and Llandrindod High school be abandoned for a period of up to 2 years to allow the leadership teams of both schools to work together on joint proposals to raise standards. The Portfolio Holder did not feel that this recommendation addressed the issues facing the schools and therefore he was proposing the closure of Builth Wells and Llandrindod High Schools on the 31<sup>st</sup> August 2018 and to establish a new dual-sited dual-stream 11 - 18 school that will operate on the current campuses of Builth Wells and Llandrindod High Schools with effect from 1<sup>st</sup> September 2018. This was one year later than originally consulted on to give the new governing body time to put staffing structures in place. He felt that the establishment of a new school on two sites was the best way of addressing issues facing the schools.

... The Cabinet confirmed that they had read the report and appendices. Cabinet members spoke about the need to improve standards and to improve the offer to pupils, so they did not leave the county particularly for 6<sup>th</sup> form education

RESOLVED	Reason for Decision:
<ul style="list-style-type: none"> <li>· To consider the Consultation Report and Responses Report.</li> <li>· To publish a statutory notice for <ul style="list-style-type: none"> <li>• the closure of Builth Wells and Llandrindod High Schools on the 31<sup>st</sup> August 2018; and</li> <li>• to establish a new dual-sited dual-stream 11 - 18 school that will operate on the current campuses of Builth Wells and Llandrindod High Schools with effect from 1<sup>st</sup> September 2018;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>· To understand the issues raised during consultation.</li> <li>· To establish a sustainable model of secondary education, which can deliver high-quality education.</li> <li>· To provide sufficient time to establish the new school.</li> </ul>

**Cabinet Meeting - 28 Feb 2017**

Key extracts from the official minutes of the meeting stated that (<https://powys.moderngov.co.uk/mgAi.aspx?ID=6517>):

*Cabinet considered responses received to the consultation on proposals to close Builth Wells High School and Llandrindod High School on 31<sup>st</sup> August 2018, and to establish a new dual-stream 11 – 18 secondary school that would operate across the current sites of the two schools from 1<sup>st</sup> September 2018. Cabinet was advised that a total of 1788 objections had been received during the statutory objection period, including 78 individual written responses and 1695 responses that were a copy of a single objection template signed by individual objectors. It was confirmed that there were no responses received in support of the proposal.*

*... In reply to comments about Estyn’s response that it was not possible to establish whether standards would be at least maintained by the proposal, Cabinet was reminded that both schools were currently in special measures. The proposals offered the opportunity of improved leadership at all levels, leading to improved teaching, improved mentoring and coaching opportunities for staff and economies of scale leading to greater investment in teaching and learning all of which would help improve standards.*

*Cabinet did not feel that there was anything in the responses received that was new or would lead to them to changing their view that the two schools should merge*

RESOLVED	Reason for Decision
To confirm the decision of Cabinet made on 27 <sup>th</sup> September 2016 to close Builth Wells High School and Llandrindod High School on 31 <sup>st</sup> August 2018, and to establish a new dual-stream 11 – 18 secondary school that will operate across the current sites of the two schools from 1 <sup>st</sup> September 2018.	To establish a sustainable model of secondary education in Mid Powys that would be able to deliver high-quality education.

## **Cabinet Meeting 29<sup>th</sup> September 2020**

key extracts from the official minutes of the meeting stated that (<https://powys.moderngov.co.uk/mgAi.aspx?ID=24307>):

... Cabinet was asked to give approval for the following:

a) To submit a Strategic Outline Case (SOC) to the Welsh Government's 21<sup>st</sup> Century Schools Programme for investment to develop:

- New facilities for 925 pupils aged 11 – 18 in Llandrindod Wells, replacing the existing poor accommodation at the current Llandrindod campus – to be built on the current Llandrindod Campus;
- New or remodelled facilities at Builth Wells to accommodate 450 pupils aged 4-18 along with early years facilities – to be built on the current Builth Wells Campus;
- Community facilities will be included but these have not yet been defined;
- It is the intention that the Llandrindod Wells campus would deliver English-medium provision and that the Builth Wells campus would deliver Welsh-medium provision.

b) To bring back a further report to Cabinet by November 2020 outlining the school reorganisation proposals required to achieve the changes outlined above. Full consultation would be undertaken before any final decisions are made.

The cost was estimated to be £61.0 million.

The deficit position of Ysgol Calon Cymru showed that there were not enough resources to sustain two English medium schools in such close proximity. This preferred option would allow properly funded English medium education in Llandrindod Wells and Welsh medium education in Builth Wells.

### **RESOLVED to approve:**

1. To submit a Strategic Outline Case (SOC) to the Welsh Government's 21<sup>st</sup> Century Schools Programme for investment to develop:

- New facilities for 925 pupils aged 11 – 18 in Llandrindod Wells, replacing the existing poor accommodation at the current Llandrindod campus – to be built on the current Llandrindod Campus;
- New or remodelled facilities at Builth Wells to accommodate 450 pupils aged 4-18 along with early years facilities – to be built on the current Builth Wells Campus;
- Community facilities will be included but these have not yet been defined;
- It is the intention that the Llandrindod Wells campus would deliver English-medium provision and that the Builth Wells campus would deliver Welsh-medium provision.

2. That officers bring back a further report to Cabinet by November 2020 outlining the detailed implementation steps, including consultation, required to achieve the new facilities

## **Consultation Responses - Report August 2016**

### **1.2 The benefits of the Proposal are as follows:**

1) **Improved leadership at all levels:** When streamlining the leadership structure following the joining of two schools into one split site secondary school, the newly appointed governing body are able to place the strongest leaders in each position within the new leadership structure. This means we can have the strongest governors, senior leaders, subject leaders and pastoral leaders – those who have the best track record of securing high outcomes and delivering the highest level of care - leading school improvement across the two sites. The joining of two schools represents an opportunity for a step change improvement in the quality of leadership.

2) **Improved leadership leads to improved teaching:** Professor David Reynolds has stated: 'we know that effective leadership of a school from the Headteacher and through to other 'middle leadership' positions is important in its own right and important in generating...high quality classroom teaching' (WG PDG guidance 2013-15). Leadership and teaching quality are linked. The research is clear, by securing a step change improvement in leadership, we are able to secure a step change7 improvement in teaching quality.

3) **Improved coaching and mentoring support opportunities for staff:** It is essential that time is allocated to enable the best teaching staff in different subject areas to travel between sites (or communicate regularly via video conferencing arrangements) in order to provide mentoring/coaching/resources for their colleagues on the other campus. This ongoing mentoring support and training can have a considerable impact on teaching quality. One there is a world of difference between the potential impact of loose school-to-school collaboration between separate schools, and the level of collaboration and support in a single school with split sites. The extent to which leaders are willing to invest finite time into engaging in mentoring, coaching and training of staff on the second campus of a single school is considerably higher if leaders are going to be held to account for standards and provision on both sites.

4) **Economies of scale leads to greater investment in teaching and learning:** By having a single leader of each curriculum area across the two school sites and a more streamlined senior leadership structure, savings can be generated over time. The new leadership team would be able to invest these savings in whatever way they believe would make the greatest impact on standards.

3.2.1 The costings included within the Consultation Document include provision for additional funding in respect of a school operating over a split-site. If this Proposal are implemented, it would be the responsibility of the governing body to budget and plan for the use of the resource

3.4.2 The current Proposal is different to the Proposal for John Beddoes and Newtown High School – the Proposal was to expand the capacity of Newtown High School to include the campus of John Beddoes, making it a split-site school.

A split-site allowance of £20,495 is given to Newtown High School in this current year, and the governing body and Headteacher are responsible for how to use that allowance to support any travel costs.

The costings included within the Consultation Document include provision for additional funding in respect of a school operating over a split-site. If this Proposal are implemented, it would be the responsibility of the governing body to budget and plan for the use of the resource.

5.1.7 The estimated savings are based on the financial savings the Authority would make from funding 1 school instead of 2 schools. Redundancy costs have not been factored into the financial assessment.

5.5.3 *The budget plans overleaf have been received directly from the four schools over the course of the last year. They indicate that two of the four schools are already forecasting a significant deficit over the next three years. The Authority is currently compiling the final budget allocations for 2016/17 whilst also providing updated indicative funding for the next three year. Once this information has been provided, schools will update their budget plans accordingly.'*

8.3.3 *The situation at John Beddoes was different because this was the expansion of one school (Newtown High School) to include another (John Beddoes), not the closure of 2 schools and the opening of a new school.*

12.1.2 *The Consultation Document clearly states:*

*'The proposal is the first stage of potential wider plans for secondary education in the area. The second stage, which aims to establish the New School on a single site in the locality of Builth Wells, requires further work to understand the overall capital cost and feasibility.'*

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**Audit Objective**

To ensure that the administration of public money is protected against potential fraud and error.

Assurance Opinion	Number of Actions	
	Priority	Number
<p>Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.</p>	Priority 1	0
	Priority 2	1
	Priority 3	2
	Total	3

Risks Reviewed	Assessment
1. Grants are paid out to those that are not entitled because processes are not in place to prevent and detect fraud	Medium
2. Administrative staffing structures and capabilities do not protect against fraud	Low

Key Findings	
	The Council successfully delivered financial support to Small Business and Charities at short notice and without prescriptive and detailed guidance from Welsh Government. These payments supported the local employers in the continuation of their business at uncertain times of hardship.
	A competent and capable Counter-Fraud Team undertook checks to identify potential errors and fraudulent cases. Significant pressure was placed on this team to process the grants quickly which resulted in other active fraud work being temporarily side-lined. In addition, financial checks on validity were undertaken by the Payments Team.
	The risk of fraud and error was higher for the initial grant payments but reduced as the processes became more developed and embedded. This was a result of the implied need to ensure payments reached the business community without delay. The Council are recovering any overpayments.
	Whilst the checking process was seen to be robust, the back-office system to support these checks was too simplistic to demonstrate the extent of the checking process and did not initially protect against duplicate payments. There was an absence of formal fraud reporting. In general, the division of duties protected against internal fraud.
	The Council did not embrace the opportunity to use third party providers to undertake pre and post claim checking until too late into the award process. There was limited use of external intelligence around possible frauds

Audit Scope
<p>The scope of the Audit looked at the following areas:</p> <ul style="list-style-type: none"> <li>• Staffing structures and capabilities</li> <li>• Administrative mechanisms used to collect and process data</li> <li>• Pre and post payment claim checking</li> <li>• Use of other forms of assurance</li> <li>• Control to protect against internal fraud</li> <li>• Performance reporting and fraud risks</li> </ul>

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5.2

**Next Steps –**

The Council, both the Senior Leadership Team and Audit Committee, should receive routine reports outlining the measures taken to protect against fraud, and the details of those cases of fraud and error detected so that they can gain assurance that appropriate controls are in place. This report should also indicate the recovery position of overpayments and fraud cases.

**Appendix A**

**Findings & Action Plan**

Finding	Action												
<p><b>A.1 Staffing arrangements and division of duties</b></p> <p>The Senior Manager Income &amp; Awards was responsible for the overall management of the payment of the grants for both small businesses and charities. Staff within the Council’s Corporate Anti-Fraud Team were responsible for the actual processing and checking of the claims. A sample of cases were checked internally for quality. The processing of claims was mostly carried out by the two Intelligence Officers within the team, with the Fraud Officer and Senior Investigator responsible for additional checking including duplication and control checks. Additional assistance was also provided by the Technical Manager from within the Income &amp; Awards Team.</p> <p>The Senior Manager Income &amp; Awards was responsible for downloading records at certain stages of the process and for moving processed claims onto the master payments spreadsheet. An Officer outside of the Corporate Anti-Fraud Team processed batches of payments to go to Creditors.</p> <p>The Council’s Accounts Payable Team undertook final checks on the validity of bank account details.</p> <p>Telephone enquiries made by members of the public, including via the dedicated helpline, were dealt with by a separate team of staff and were not answered by the application processing team. As the grant process evolved updated information was routinely sent out to staff responsible for telephone enquiries via email from the Senior Manager Income &amp; Awards.</p> <p>Processes were the same for both types of grants.</p>	<p>No action required</p> <table border="1" data-bbox="1344 1037 2119 1181"> <tr> <td><b>Priority</b></td> <td></td> <td><b>SWAP Reference</b></td> <td>N/A</td> </tr> <tr> <td><b>Responsible Officer</b></td> <td colspan="3">N/A</td> </tr> <tr> <td><b>Timescale</b></td> <td colspan="3">N/A</td> </tr> </table>	<b>Priority</b>		<b>SWAP Reference</b>	N/A	<b>Responsible Officer</b>	N/A			<b>Timescale</b>	N/A		
<b>Priority</b>		<b>SWAP Reference</b>	N/A										
<b>Responsible Officer</b>	N/A												
<b>Timescale</b>	N/A												

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Finding	Action
<p><b>A2. Guidance &amp; initial payment of Small Business grants</b></p> <p>Guidance and criteria for grant entitlement, for both small businesses and charities, produced by the Welsh Government was minimal. The Senior Manager (Income &amp; Awards) stated although guidance from the Welsh Government was very basic, there was an emphasis from the Welsh Government to get grants paid to customers as soon as possible to avoid undue hardship.</p> <p>Regular weekly meetings were held with the Welsh Government and other local authorities were contacted to help establish best practice. The Senior Manager (Income &amp; Awards) stated that it was a judgement call for each local authority as to how they would proceed with the processing of payments. The decision on processing was agreed by the Section 151 Officer.</p> <p>In order to make payments as swiftly as possible Powys County Council made 793 initial grant payments based on the conditions of the grant against the database and then an eligible list was extracted from the database of properties used for Non-Domestic Rate purposes. The database was maintained based on property information, including rateable values, provided by the Valuation Agency Office (VAO). Customers who received a grant payment at this stage, already had received a bill in the previous 12 month together with a bank account. Customers were advised by letter of the award and the conditions of the grant. It outlined that the letter was their acceptance of the grant and if a later issue around non eligibility was found, it would be reclaimed.</p> <p>Subsequently, the Council have stated that 97.7% of these initial grant payments were found to be accurate. 1.5% of inaccuracies arose due to issues identified with the eligible list that reflected incorrect information within the original NDR property list.</p> <p>These Issues included:</p> <ul style="list-style-type: none"> <li>• Properties that had been split up that were not reflected on the list.</li> <li>• Grant due to a different member of the family.</li> <li>• Taxpayer not yet told PCC that moved into or out of a property.</li> </ul> <p>Taxpayers have a duty to tell PCC of any relevant changes, but for those entitled to the 100% Small Business Rate Relief, although they receive annual notification regarding NNDR from PCC, there may be a tendency not to keep the Council informed of changes.</p>	<p>No Action Required</p>
<p><b>Priority</b></p>	<p><b>SWAP Reference</b></p>
<p><b>Responsible Officer</b></p>	<p>N/A</p>
<p><b>Timescale</b></p>	<p>N/A</p>

Finding	Action												
<p><b>A3. 2<sup>nd</sup> Phase of payments</b> A letter was sent to those on the eligible list who had not previously been awarded a grant. Letters were sent to the business address and invited customers to complete an online form on the PCC website. To complete this form, customers needed their business rates account reference and the unique identifying code that appeared on the letter. Completed forms were downloaded and issued to the officers responsible for the assessment of the grant.</p>	<p>No Action Required</p> <table border="1" data-bbox="1276 446 2116 598"> <tr> <td data-bbox="1276 446 1388 494">Priority</td> <td data-bbox="1388 446 1635 494">N/A</td> <td data-bbox="1635 446 1870 494">SWAP Reference</td> <td data-bbox="1870 446 2116 494"></td> </tr> <tr> <td data-bbox="1276 494 1635 542">Responsible Officer</td> <td colspan="3" data-bbox="1635 494 2116 542">N/A</td> </tr> <tr> <td data-bbox="1276 542 1635 598">Timescale</td> <td colspan="3" data-bbox="1635 542 2116 598">N/A</td> </tr> </table>	Priority	N/A	SWAP Reference		Responsible Officer	N/A			Timescale	N/A		
Priority	N/A	SWAP Reference											
Responsible Officer	N/A												
Timescale	N/A												

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<p><b>A4. Eligibility and Fraud Checks</b> Members of the Counter Fraud Team undertook the eligibility and fraud checks. The process they used had the following controls in place:</p> <ul style="list-style-type: none"> <li>• The original eligible list formed the basis of initial eligibility.</li> <li>• All applications were done through the on-line form</li> <li>• Customers were marked off a master spreadsheet when they were paid. They were blocked off if ineligible or the claims are duplicate.</li> <li>• I.D. and active business checks were undertaken.</li> <li>• Some details of checks carried out are noted on a spreadsheet. However, the spreadsheet did not fully record the actual results of the check and who had undertaken those checks.</li> <li>• Officers sought clarification by contacting customers; requesting confirmation in writing re any issue; looked at Civica for supporting documentation etc.</li> <li>• Measures were in place to protect against any false internal claims.</li> <li>• The Council responded to Anti-fraud bulletins</li> </ul> <p>In general, as further tranches of grants were awarded, the checking process became more refined with assurance taken from the checking undertaken from previously awarded grants</p> <p>The Accounts Payable Team did a cross check with the supplier database, to check if the Council had already paid the bank account. If we had a bank account set up as a permanent “supplier”, the team checked the supplier matched the grant recipient and processed the payment against that supplier account. If the applicant was not set up as a supplier, the payment was made as a one-off payment. Any duplicates identified were not be paid, and the duplicates were then checked for validity.</p> <p>Reports were sent to managers outlining the payments processed.</p>	<p>&lt;An Action should be included by the Council to ensure that the audit trail of the checks undertaken is more transparent in their administration system.&gt;</p> <table border="1" data-bbox="1276 1340 2116 1516"> <tr> <td data-bbox="1276 1340 1388 1380">Priority</td> <td data-bbox="1388 1340 1635 1380">3</td> <td data-bbox="1635 1340 1870 1380">SWAP Reference</td> <td data-bbox="1870 1340 2116 1380"></td> </tr> <tr> <td data-bbox="1276 1380 1635 1420">Responsible Officer</td> <td colspan="3" data-bbox="1635 1380 2116 1420"></td> </tr> <tr> <td data-bbox="1276 1420 1635 1516">Timescale</td> <td colspan="3" data-bbox="1635 1420 2116 1516"></td> </tr> </table>	Priority	3	SWAP Reference		Responsible Officer				Timescale			
Priority	3	SWAP Reference											
Responsible Officer													
Timescale													

**A5. Post Payment and Data Checking**

Several digital solutions such as CiFAS, Spotlight and Experian were available for both pre and post payment checking that gather information from various sources to give indications about whether there are fraudulent indicators. However, the Council used Spotlight for grants to charities and for post payment Experian checks. It did not implement these opportunities to provide simple assurance until much later in the award process after most of the claims had been paid.

These simple digital checks would have been more effective if used in a pre-claim checking process for all grants awarded.

The level and success of post payment checking is still unclear.

The National Fraud Initiative (NFI) have released post payment data matches that identify potentially incorrect and fraudulent claims to the Council.

The data matching exercise identified potentially duplicate claims within Powys. It should be noted that these are not necessarily fraud or error but could be the result of misleading payment data. The Council are in the process of reviewing the matches to determine if they require further follow up work.

< Action required by the Council on the use of digital and pre and post payment systems to identify fraud>

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<b>Priority</b>	2	<b>SWAP Reference</b>	
<b>Responsible Officer</b>			
<b>Timescale</b>			

**A6. Overpayments and Fraud**

On the 24<sup>th</sup> of September 2020, the Council had paid 4584 grants with a total value of £52,842,610.

The following table was the overpayment position as at:

Overpayment Types	£'s	Cases
Duplicates	105,000	9
Ineligible	515,000	32
Repay	90,000	9
Fraud	40,000	4
<b>Overpayments</b>	<b>750,000</b>	<b>54</b>

The following commentary was provided on the above figures:

- Duplicate payments – are admin errors. So less than 1% of total payments.
- Ineligible – mean those with error by the customer and that were not entitled. These were found when doing intervention checks, checking data sources or assurance checks. Some were just error, but some could be fraud but there was not a high enough evidence threshold to say they were fraud.
- Repay – means people who wanted to give back their payment as they were eligible but didn't want it
- Fraud are ones where we have proved fraud from an evidence perspective.
- Recovery was 68%.

The auditors were provided with a more up to date position as of 20<sup>th</sup> October 2021 where it was stated that 58 cases of proven fraud were identified. More details around these cases has not been available for inclusion in the report.

The reporting of grants awarded and the position relating the potential fraud is inconsistent and informal. Improved fraud reporting would give greater transparency on the risks facing the Council.

< An action is required by the Council identifying how it can more effectively report on fraud performance and fraud risk in the covid grant process>

Priority	<b>3</b>	SWAP Reference	
Responsible Officer			
Timescale			

**Covid Grants Fraud Risk Assessment**

The following is a fraud risk assessment compiled by SWAP for covid grant administration based on the information gathered during the audit in Powys.

Ref	Risk	Control Measures identified by Audit	Residual Fraud Risk (after Mitigation)
B.1	A person/ business (i.e., name of undertaking) identified from the billing authority’s records as the rate payer of a 'hereditament' located in Wales and eligible for a Covid Grant, who failed to notify the authority they had moved out, leaving the property unoccupied or rented by another business prior to the date of the commencement of the widespread national restrictions, applies and receives funding they are not entitled to.	<p>The first tranche of grant payments was made directly to those persons identified in the Council’s billing records as a rate payer of a ‘hereditament’ located in Powys. These payments were made without the expressed request of the bill payer but were processed automatically to reflect the urgent requirement to address the hardship of business during the lockdown.</p> <p>All further grants were process using the online application process sometimes with support over the telephone. The process collected data to allow the effective eligibility tests whilst undertaking checks to ensure entitlement.</p> <p>All grant recipients were aware of the eligibility criteria by directing them to the relevant and Local and National websites on the Application form. All businesses received a letter informing of the eligibility criteria and what to do to apply. The letter also advised the customer must tell the Council of a change</p> <p>It was expressed that any grant may be liable for recovery if obtained incorrectly or dishonestly.</p>	Medium
B.2	A person/ business in administration, insolvent, subject to a striking off notice, or had ceased trading prior to the date of the commencement of the widespread national restrictions applies and receives Covid Grant funding they are not entitled to	<p>Checks were made whether the business is in 'liquidation or dissolved' prior to grant payment. The Council checked the business' status on Companies House when approving the grant before payment. Where the business is flagged as 'in liquidation' or 'dissolved', the grant will be withheld.</p> <p>Some digital and post payment checks were added as the process evolved.</p> <p>The Counter fraud Team checked each application, though it is difficult to evidence the detail of those checks as the simplist results is recorded , but not a more detailed audit trail.</p>	Low/ Medium
B.3	A person/ business not mandated to by the Government applies and receives Covid Grants funding they are not entitled to.	<p>The application form, guidanceand web make it clear the eligibility criteria.</p> <p>The Council notified applicants by letter those all companies that were eligible to apply for the grant in the first tranche. Subsequent grants were processed either online.</p>	Low/ Medium

		The Counter fraud Team checked each application, though it is difficult to evidence the robustness of those checks due to the recording rather than their rigour.	
B.4	An individual/ third party perhaps using open-source information (e.g., Companies House data, business website or linked in account) impersonates a person/ business eligible to receive Covid Grants funding they are not entitled to, and/ or redirects payment into their own bank account.	For those where there was no previous history of business operation, the Council requested that grant recipients complete an information/ data collection form via an online platform which includes entering their Billing Reference Number and a code sent by a letter. However,, this is not published information and if a business is unable to provide the billing reference. Additional information is requested in these cases.  Third party bank verification services, such as Experian, Cifas, to identify any warning flags of possible account fraud were considered late in the awards process and were not done prepayment.	Medium
B.5	A person/ business hacks a genuine email account to facilitate mandate fraud funding they are not entitled to.	Some bank account checking was undertaken where possible.	Low /Medium
B.6	A person/ business sets up a fake website or phishing emails to harvest genuine applicant details and submit false applications to receive grant funding they are not entitled to.	Some Pre- payment checks on business validity were undertaken where possible Post Payment checks with third parties were added during the administration process.	Low /Medium
B.7	A person/ business resurrects a 'dormant' company, perhaps by changing director, to apply for and receive they are not entitled to.	Simple pre-payment checks on business validity were undertaken. Post Payment checks with third parties were added during the administration process.	Low/ Medium
B.8	A member of staff in the Local Authority with access to financial documents, systems and/ or payee standing data, falsely creates or diverts payments, perhaps in collusion with a third party, which leads to a financial gain/ benefit for the individual or another.	There is separation of duty between is information collection, processing, and payment. The Senior Manager (Income and Awards) was responsible for the information for all aspects of the process apart from making the actual payment.  A Counter Fraud Team were responsible for the processing and the investigation process.  Bank account Changes were made through a separate process under the control of the Accounts Payable Team/ independent person in Income and Awards.	Low/ Medium

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	<b>Governance and Audit Committee Work Programme</b>
<b>2022</b>	
10/02/22	Audit Wales - Workplan Audit Wales - Financial Sustainability Strategic Risk Management - Q3 Fraud SWAP report Q3 Treasury Management Q3 Closure of Accounts SWAP - Ysgol Calon Cymru Draft AGS
26/05/22	AGM
13/06/22	Member Development - G&A Committee
24/06/22	Strategic Risk Management Q4 SWAP quarterly report Fraud Treasury Management - 2021/22
22/07/22	Seminar - Statement of Accounts
29/07/22	Statement of Accounts
30/09/21	Strategic Risk Management Q1 SWAP quarterly report Fraud Treasury Management Q1 Closure of Accounts
30/11/22	Strategic Risk Management Q2 SWAP quarterly report Fraud Treasury Management Q2 Closure of Accounts

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