



Neuadd y Sir / County Hall, Llandrindod, Powys, LD1 5LG

QUESTIONS AT ANY TIME TO CABINET PORTFOLIO HOLDERS

Response by the Cabinet Member:

Thank you for your questions which I have repeated for ease of reference.

1. Can you please confirm did the Newtown PRU unit have a 92k overspend between 2020 and 2022?

Between the Period 1st April 2020 and 31st March 2022, the net expenditure of the PRU North was £44,451.79 overspend against the available budget.

2. Please confirm was this over expenditure allocated as Supplies and Services?

No, the net overspend in the period 1st April 2020 to the 31st March 2022 of £44,451.79 was not entirely on supplies and services. It was a mixture across headings within the budget, within the relevant years across staffing, property and supplies and services. Some of the increase in gross spend was due to the PRU receiving additional grant income during the year, which the PRU were able to utilise on goods for the school.

Also within supplies and services there is spend in respect of hiring of facilities that were used to deliver the curriculum to pupils that are not available within the PRU North site.

3. Has a full audit been done of that expenditure?

The Council are subject to an external annual audit each year as part of the closure of their accounts, and this means sample testing of all income and expenditure, which would include transactions for the PRU and other schools. In addition, these auditors also audit Welsh Government grant spend to ensure it complies with the grant terms and conditions and is appropriate spend.

In terms of the PRU North review, a transaction list of purchase card activity was produced for officers to review and an inventory audit undertaken to evidence that all items purchased over £50 were on site and available for pupil use. Officers also reviewed what was classed as curriculum spend to ensure it was appropriate.

The Council has a set of procedures in place to ensure that the authorisation of goods purchases is done independently, and another senior officer signed off purchase card transactions, scrutinising and checking what is being bought and for what purpose.

