

**Powys County Council  
Governance and Audit Committee**

<b>Committee:</b>	Governance and Audit Committee
<b>Date:</b>	24 <sup>th</sup> November 2023
<b>Subject:</b>	Internal Audit Adverse Reports (School Theme & Brecon High School)

**1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?**

<b>Name:</b>	<b>Role:</b>
Ian Halstead	Assistant Director (Powys) - SWAP

**2. Why is the Committee being asked to consider the subject?**

It is the responsibility of the Head of Internal Audit to make the Committee aware of any potential areas of significant control weakness or concern.

A cross-cutting piece of work was undertaken across schools in Powys that analysed wider patterns and trends across Governance and Finance. Whilst this piece of work was advisory i.e., without agreed actions, SWAP believe that the information outlined in the report may give further insight when it comes to considering the specific issues facing individual schools and the support that can be provided by the Council. The following reports are attached for consideration.

1. School Theme – Governance
2. School Theme - Finance

In addition, the Committee is asked to consider an internal report on Brecon High School with a “Limited Assurance” audit opinion. The main risks identified in the report are on Financial Management and Unofficial funds. The report is attached for information.

3. Brecon High School Internal Audit Report

Members can find further information on the regulatory control frameworks using the following links:

1. School Governors; Guide to the Law @ Gov.Wales  
[School Governors' guide to the law | GOV.WALES](#)
2. Powys Scheme for financing of school @ Powys Public Website  
[https://en.powys.gov.uk/media/11740/Powys-Scheme-for-Financing-Schools/pdf/laPowys\\_Scheme\\_for\\_Financing\\_Schools\\_2023-24.pdf?m=1693903415507](https://en.powys.gov.uk/media/11740/Powys-Scheme-for-Financing-Schools/pdf/laPowys_Scheme_for_Financing_Schools_2023-24.pdf?m=1693903415507)

**3. Role of the Committee:**

The Governance and Audit Committee’s role is to seek assurance that effective mitigation has been put in place to remediate any risks.

**4. Key Questions:**

The Governance and Audit Committee are asked to review the reports and the arrangements in place to ensure that:

- Management have implemented the agreed actions
- Assurance is received that the areas of risk are no longer present
- Appropriate Governance arrangements are in place
- Schools are adequately supported

**Key Feeders (tick all that apply)**

Strategic Risk	x	Cabinet Work Plan	
Director / Head of Service Key Issue		External / Internal Inspection	x
Existing Commitment / Annual Report		Performance / Finance Issue	
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan	x	Impacting Public / other services	
Service Integrated Business Plan			
Suggestion from Members	x		
Partnerships			

**Key Impact (tick all that apply)**

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk	x	Corporate Improvement Plan	x
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	