

**Powys County Council
Governance and Audit Committee**

Committee:	Governance and Audit Committee
Date:	12 th January 2024
Subject:	Internal Audit Adverse Reports (Ysgol Calon Cymru)

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

Name:	Role:
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.

The Committee is asked to consider an internal audit report on Ysgol Calon Cymru with a "Limited Assurance" opinion. The main risks identified in the report are on Financial Management with the primary concern being an inability to set and deliver a balanced budget.

The report is attached for information.

1. Ysgol Calon Cymru School Internal Audit Report (Nov 23)

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

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 actions are in the progress or have implemented.
- Assurance is received that the areas of risk are no longer present or will be mitigated.
- Appropriate governance arrangements are in place to manage and set budgets.
- Schools are adequately supported by the Council.

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			
Partnerships			

Key Impact (tick all that apply)

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