



Ysgol Calon Cymru

School Self-Assessment Audit

Issue Date: 22nd November 2023

Summary

Overall Assurance Opinion



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.

Number of Actions and Status

Priority	Total Number	Agreed By School	Not Agreed by School
Priority one	1	1	
Priority two	1	1	
Priority three	10	10	

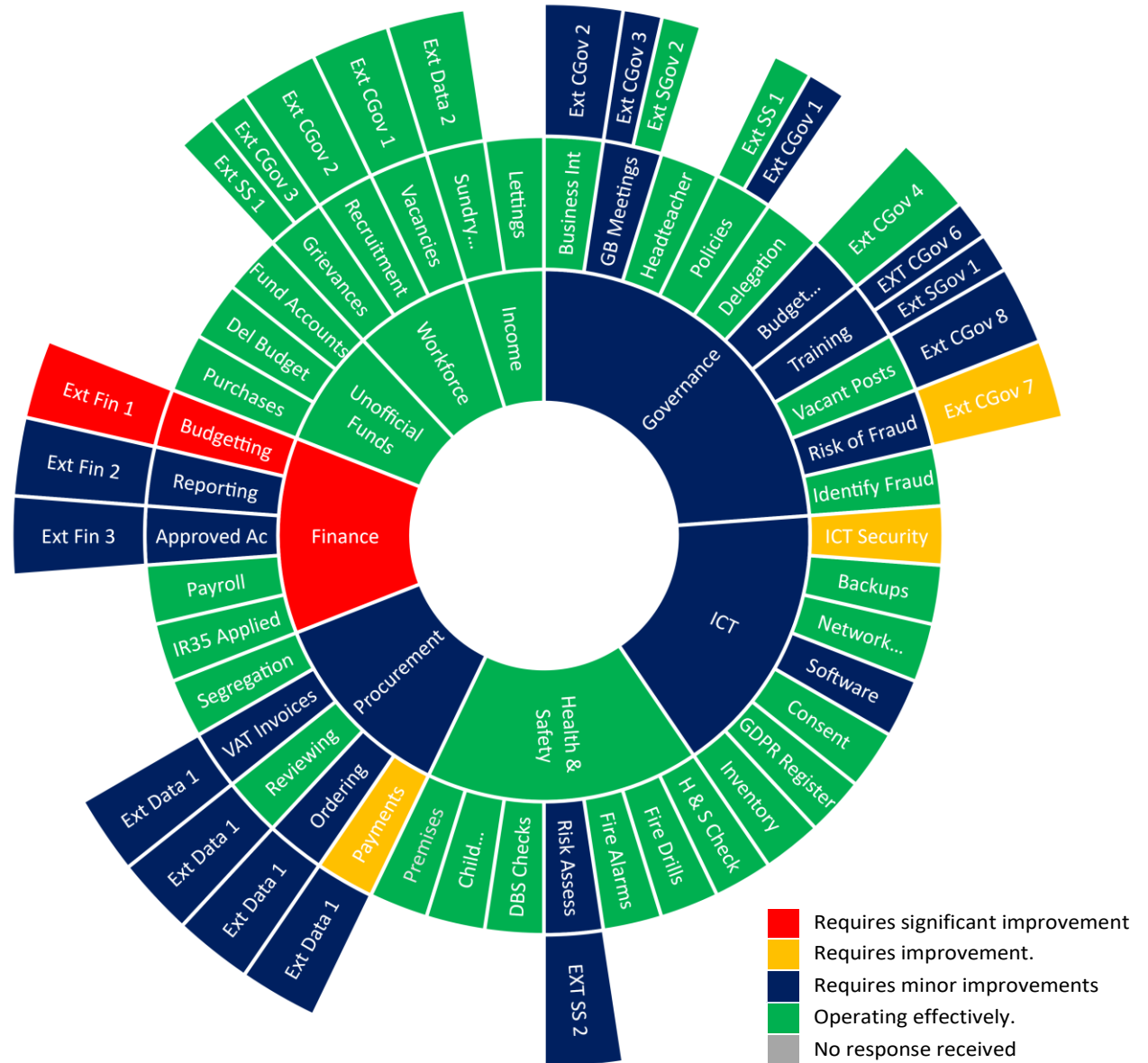
Background and Scope of the Audit









This report is based on the self-assessment questionnaire completed by the school and various external support elements such as the Chair of Governors, Powys County Council Schools Finance and Schools Support Teams.

The Chart to the right shows the perceived score from both the school (second ring) and the external support (outer ring starting Ext). These scores feed into an overall score for each of the seven areas assessed (third ring).

Comments have been received from the Headteacher during the close out meeting and are now included within the Key Findings and Action Plan – Current position.

Self-Assessment Ratings



 Governors	<p>Governors play an active role in the management of the school and its budgets, there were areas of weakness identified though:</p> <ul style="list-style-type: none"> • Not all Governors have completed a declaration of Business Interests. • The Governing Body receive detailed budget monitoring reports on a six-monthly basis, the expectations are they should be reviewed more on a more frequent basis. • Not all Governors have completed their mandatory training. • The Governing Body have not considered the risk of fraud within the school. The statutory policy check list is not submitted to School Support Services
 ICT	<p>Good controls ensure ICT security is monitored and controlled; however,</p> <ul style="list-style-type: none"> • No reconciliation is carried out for software licences. • Security patches are updated half termly, these should be completed as soon as they are released.
 Health & Safety	<p>Health and Safety procedures are in place and regularly reviewed; however,</p> <ul style="list-style-type: none"> • No risk assessment for Outdoor Equipment and the Building Conditions has taken place. • There is a lack of control over the general security of the building, which is currently being addressed by Powys County Council.
 Procurement	<p>The school have good controls and adequate separation of duties; however,</p> <ul style="list-style-type: none"> • the school must ensure all receipts are attached to the system to avoid being recharged for unrecoverable VAT, as they were recharged a small amount for non-compliance. • Purchase orders are not always raised prior to receiving the goods/services.
 Finance	<p>The main area for concern at the school is the management of the budget,</p> <ul style="list-style-type: none"> • At the time of the audit, the deficit balance was continually increasing and projected to be £2.6 million by 2026/27. It is anticipated that since the receipt of the recovery plan October 2023, this figure will change. • For 2022/23 a recovery plan was submitted by the GB and those savings have been met. This was a realistic financial strategy for the year, although clearly did not address the overall deficit to the extend required. • At the time of the audit No Business Case or Recovery Plan had been submitted for the deficit balance, since then, a document was submitted on the 27th of October 2023. This has been ratified by the Leadership and Resources sub-committee but not the full GB as they are not meeting until December. Finance are currently reviewing the plan with officers and then a response will be provided to the school. • Monthly budget reports were not always submitted to Finance. This has changed since a member of the finance team has been supporting the school in the absence of the business manager who is on maternity.
 Unofficial Funds	<p>Appropriate procedures are followed in relation to the school voluntary funds.</p>
 Workforce	<p>There are no current significant vacancies and no issues at the school.</p>
 Income	<p>Appropriate procedures and controls are in place for monies due direct to the school budget. The school is used for letting with an appropriate letting policy and booking form in place.</p>

Key Findings and Agreed Actions

Agreed Action	Responsible Officer	Target date	Priority	Current Position
A complete register of Business Interest for the Governing Body will be maintained	Governing Body	31/03/24	3	This is being followed up with the Principal Officer – Governors Development & Support.
The statutory policy checklist will be submitted to School Support Services.	Governing Body	31/03/24	3	This will be submitted. The schools' records include what is in place and when each policy is due to be revised.
Budget monitoring reports will be issued to the Governing Body monthly.	Headteacher	31/03/24	3	The school have agreed to share with the Governing Body and Central Finance.
All Governors will attend their mandatory training within the appropriate timescale.	Governing Body	31/03/24	3	A reminder has been sent out to Governors of Mandatory Training requirements.
The school and Governors should consider their position on the risk of fraud within the school.	Governing Body	31/03/24	3	The school has since been issued with a School Fraud Health Check document for guidance and will look to implement something soon.
Software licences will be reconciled annually	Headteacher	31/03/24	3	The ICT Coordinator will be responsible to complete.
Security patches will be updated as soon as they become available.	Headteacher	31/03/24	2	The ICT Coordinator will introduce a rolling programme.
Risk assessments for outdoor equipment and building conditions will be completed.	Headteacher	31/03/24	3	This will be included within the agenda for the next Scrutiny meeting. The school has recently been fitted with security fencing and an intercom system to address the previously highlighted weaknesses.
The school will ensure that all receipts and invoices are attached within the purchase card system prior to being approved for payment.	Headteacher	31/03/24	3	This will be addressed with the schools new Finance Officer as part of their training
Purchase orders will be raised prior to receiving the goods.	Headteacher	31/03/24	3	This will be addressed with the schools new Finance Officer as part of their training
The school will comply with the regulations stipulated in the Scheme of Financing for Schools, sections 4.5 to 4.8 cover operating with a deficit budget.	Headteacher	31/03/24	1	The school currently holds weekly meetings with Central Finance and their Challenge Advisor. The recovery plan that has been produced is scheduled to be presented at February's Governing Body Meeting. The school are now predicting to have a balanced budget by 2025.
Monthly account reports will be issued to Finance.	Headteacher	31/03/24	3	There is currently a member of the Finance Team that is spending 3 days a week at the school which has meant that financial information is readily available to all.

Appendix 1: Findings

Theme 1: Governance Arrangements

To ensure Governors play an active role in the management of the school and its budgets.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	Chair of Governors (Ext CGov), Schools Governance Support Findings (Ext SGov) and School Support (Ext SS)
Business Int	Most of the Governors have completed and signed a declaration of Business and Personal interests.	<i>Ext CGov 2</i>	The Governing Body understand conflicts of interest and have completed and signed a declaration of Business Interests form within the last 12 months
GB Meetings	Full Governors and Finance meetings and appropriate sub-committees are in place. Full Governors meet on a quarterly basis, Finance meet termly and Complaints and Disciplinary meet at other times. Minutes are taken of the meetings and approved by the Governing Body.	<i>Ext SGov 2</i> <i>Ext CGov 3</i>	Governors hold regular meetings to undertake their duties. Adequate minutes are taken at their meetings. Finance, Health & Safety, School Standards and Wellbeing meetings take place half termly with Full Governors meetings held quarterly.
Headteacher	The Headteachers roles and responsibilities have been approved by the Governing Body and defined for the delegation and budget management within the last 12 months.	<i>Ext CGov</i>	We have approved all the Headteachers roles and responsibilities and do so on an annual basis.
Policies	The school use and have in place Powys Policies which are presented to the Governing Body on an annual basis for approval.	<i>Ext CGov 1</i> <i>Ext SS 1</i>	All statutory policies are in place at the school. Policies are reviewed within the appropriate timescale. The school does not submit the policy checklist.
Delegation	The Governing Body has agreed or performed the Headteachers review, Headteachers delegation, staff structure, Business Continuity & Disaster, Recovery Plan, Financial Arrangements, Property Maintenance and Fees & Charges on an annual basis.	<i>Ext CGov 8</i>	All have been agreed or performed within the last 12 months.
Budget Reports	The budget setting process allows sufficient time for scrutiny from the Governing Body. The Governing Body see detailed budget monitoring reports 6 monthly or longer.	<i>Ext CGov 4</i>	Detailed monthly budgets are presented to the Governing Body for scrutiny
Training	The Chairman and the Clerk to the Governors have attended the mandatory training within agreed timescales. Not all Governors have completed their induction training or Data training within the required 12 months period.	<i>Ext SGov 1</i> <i>Ext CGov 5</i>	Most of the Governors have attended their mandatory training within the agreed timescale. It is understood that Mandatory Induction and Data training is outstanding. Most of the Governors have attended their mandatory training within the agreed timescale.
Vacant Posts	There are no vacant Governing Body posts at the school	<i>Ext.SGov</i>	There are no vacant Governing Body posts at the school.
Risk of Fraud	The Governing Body have not considered the risk of fraud at the school.	<i>Ext CGov 7</i>	The Governing Body do monitor for fraudulent activity in the forms of audit report and procedures reviews.
Identify Fraud	The school has processes in place in the area of Finance and Recruitment to reduce the risk of fraud, although this is not formally reported.	<i>Ext CGov 6</i>	The school reports to the governors in the risk of fraud within the school.

Theme 2: ICT Security & Assets

To ensure ICT security is monitored and controlled and to ensure the property and assets of the school are protected against loss or theft.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	
<i>Info</i>	The school receives ICT support from their own in-house provisions as well as outside support agency. The school sometimes receive feedback from them.		
ICT Security	Security patches are updated at the start of every half term. Anti-virus software updates are updated within a week of its release		
Backups	Data is backed up daily.		
Network Access	Access to the network is controlled with individuals being assigned rights based on their role or requirements.		
Software	No reconciliation is completed for software licences.		
Consent	The school has in place a parental consent form for pupils' access to the school computers.		
GDPR Register	The school maintains a GDPR Information Asset Register.		
Inventory Book	The school have an asset inventory book, which is reviewed annually.		
<i>Info</i>	The last inventory check took place on – 20 th October 2023		

Theme 3: Health & Safety

Health and Safety procedures are in place and regularly reviewed.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	School Support Findings
H & S Check	The school has had a Health & Safety check in the last 12 months.		
Fire Drills	Fire drills are conducted on a termly basis,		
<i>Info</i>	The last fire drill took place on – 18 th July 2023		
Fire Alarms	Fire alarms are tested in line with statutory compliance testing requirements.		
<i>Info</i>	Fire extinguishers were last tested in -May 2023 and PAT testing last took place in June 2023.		
Risk Assess	Up to date Risk Assessments have been carried out, apart for outdoor equipment and for the building condition. There were major issues which relate to the safeguarding and security of the Builth Wells Campus, including traffic management which have been reported to Powys County Council. Powys County Council are addressing these issues and work is currently ongoing. Perimeter fencing and new access control systems are nearing completion. Risk assessments have not been submitted to School Support Services.	EXT SS 1	Some risk assessments have been received from the school.
<i>Info</i>	Policies exist for reporting accidents and incidents.		
DBS Checks	All staff, Governors, volunteers, cleaners, and kitchen staff have appropriate DBS checks in place.		
Child Protection	All teaching staff at the school have received Child Protection training.		
Premises	There is a lack of appropriate controls for the general security of the premises. The school buildings and assets for the Builth Wells Campus are in fair condition, and poor condition for the Llandrindod Wells Campus.		

Theme 4: Procurement

All purchases are made in line with Financial Regulations

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	Finance Data Findings
<i>Info</i>	The school maintains a comprehensive purchasing guide.		
<i>Info</i>	The school use a purchase card and EProcurement when making purchases for goods and services.		
Segregation	There is a clear segregation of duties with all purchases being approved by a secondary officer.		
VAT Invoices	The school has confirmed that invoices are attached within the Barclay Card system, with VAT invoices being used when claiming back the VAT.	<i>Ext Data 1</i>	The review of the purchase card data noted that there were 11 instances where receipts have not been attached within the system. The total expenditure with no receipts totalled to £2440.16 of which includes £181.22 VAT. The Council is unable to recover the VAT without any receipts, and the school will be recharged the unrecoverable VAT.
Reviewing	Monthly reviews are undertaken by the budget holder on purchases.	<i>Ext Data 1</i>	All purchases are reviewed on a regular basis.
		<i>Ext Data 1</i>	On average the school spend £12,767.02 a month and average of 86 transactions
Ordering	Purchase orders are not raised before goods and services are received.	<i>Ext Data 1</i>	The current Order of Goods and Services data noted that there are 32 orders where a purchase order had not been raised, 3 purchase orders had been raised on the invoice date, and 678 purchase orders had been raised after the invoice date.
Payments	Invoices are mostly passed for payment within 10 days of receiving them.	<i>Ext Data 1</i>	On average invoices are passed for payment within 30 days of creditors receiving them.

Theme 5: Finance

To ensure that the school has established a formal budget planning process and performance against budget is reported regularly, appropriate action is taken to correct significant variances.

Inherent Risk

Chart ref	School Finding	Chart Ref	School Finance Findings
Info	<p>Balance at end of last Financial Year 22/23 was – 180,856 deficit.</p> <p><i>NB: The school stated this amount, but this only relates to the overspend for that year and does consider the deficit b/f of £173,451)</i></p>		<p>The Finance team stated the projected in year balance received from the school was £373,193 deficit. A three-year projection provided by Finance shows an increasing to £2.6 million by the end of 2026/27. This was the school’s submission at the point the audit was carried out.</p> <p>The actual in year overspend for 22/23 was £597,512 with a cumulative deficit of £951,819.</p>
Budgeting	<p>The school have stated that a realistic, sustainable, and flexible financial strategy in place for at least 3 years, based on realistic assumptions about future funding, pupil numbers and pressures.</p>	Ext Fin 1	<p>Finance have indicated that the school does not have a realistic financial strategy in place, but the school are continuing to work closely with their Finance Officer supporting on the production of a recovery plan.</p> <p>The school has submitted a 3-year budget forecast which is running with a deficit balance. Finance has concerns of the level of deficit. Finance, School Service and HR have carried out a detailed review at the school during December 2022. The school has been provided with options for consideration for potential spending reductions of which the school is currently reviewing. The deficit is not licensed. A new Business Manager is in post and Finance is offering support and guidance to her to develop her in this role.</p> <p>The school is required to submit a recovery plan by the end of January 2023. This deadline was moved to September 2023 and then an extension given for October 2023. The school submitted a plan on 27th October 2023. This has been ratified by the Leadership and Resources sub-committee and will be taken to the full Governing Body meeting in December 2023.</p> <p>The Business Manager has gone on maternity and finance are offering support with the budget working well with the Headteacher to cost up the recovery plan.</p>

<i>Info</i>	The school is in a deficit position, which is not licensed, and the school has not produced a Business Case or recovery plan for the deficit	<i>Info</i>	
Reporting	Monthly financial reports are received from Powys Finance Department.	<i>Ext Fin 2</i>	Monthly reports are sent to the school.
Approved Ac	Approved accounts are mostly sent through to the finance team.	<i>Ext Fin 3</i>	Approved monthly accounts are only sometimes received from the school
Payroll	Payroll expenditure reports are checked for accuracy monthly.		
IR35 Applied	The school has confirmed that IR35 is applied to any off payroll working.		

Theme 6: Unofficial Funds

Sound controls are maintained, and appropriate procedures are followed in relation to school voluntary funds.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	
<i>Info</i>	The school maintains an unofficial school fund bank account, the balance at the time of the audit was £41,233.72		
Fund Accounts	The school accounts have been audited on an annual basis.		
Del Budget	No delegated budget money is paid into the school fund.		
Purchases	Non-school items are not purchased from the delegated budget.		

Theme 7: Workforce

Effective recruitment processes are in place and issues/grievances are well managed.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	Chair of Governors (Ext CGov) and Schools Support Findings (Ext SS)
Vacancies	The school currently has no vacancies.	<i>Ext SS 1</i>	The school currently has a few vacancies which has a minimal impact on the school performance.
Recruitment	The school currently has a full permanent workforce, although have stated that agency staff costs have a detrimental impact on their budget when they have struggled to recruit.	<i>Ext SS 2</i>	The school struggle to recruit to a permanent workforce.
Grievances	There are no grievances or complaints ongoing at the school	<i>Ext SS 1</i>	No known grievances

Theme 8: Income

Appropriate procedures and controls are in place for monies due direct to the school budget.

Inherent Risk

<i>Chart ref</i>	School Finding	<i>Chart Ref</i>	Finance Data Findings
<i>Info</i>	Minimal income is received at the school. Records are maintained which receipts are mostly issued		
<i>Info</i>	ParentPay is used by parents for all parental contributions. The school has stated that there are no outstanding debts at the school.	<i>Ext Data 1</i>	Financial data reports show no debts are outstanding
Lettings	The school is used for lettings.		
<i>Info</i>	An appropriate booking form and lettings policy are in place.		
Sundry Debtors	Invoices are raised by the central school support team.		

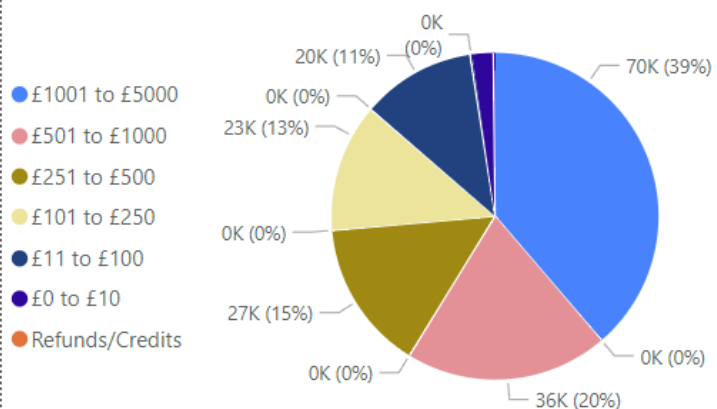
Appendix 2: Data

This data report gives details of the total spend and values for the financial year May 22 to May 23

Purchase Card Spend for Schools 31/05/2022 to 31/05/2023

Summary School Supplier Spend Non Approved Merchant Category Report

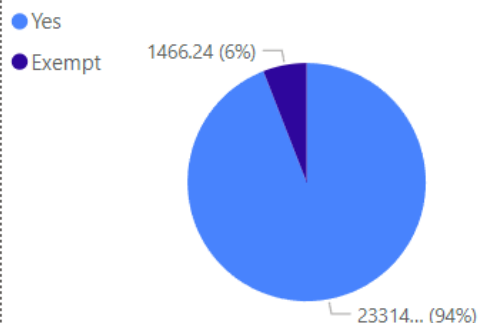
Value of Purchase



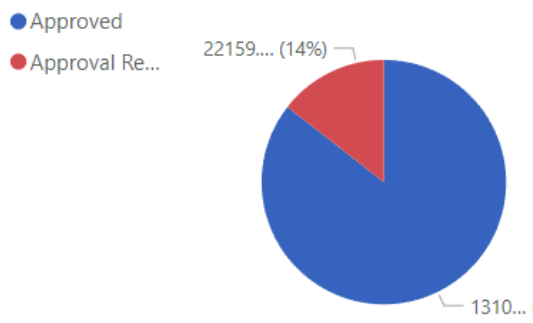
Highest value purchases without a VAT receipt that have been approved

Tran Date	Employee ID	Amount Excl	Tax Amount	Amount GBP	Last Approval Date	Receipt	Supplier
14 December 2021	54333	530.28	106.06	636.34	18/03/2022	No	Lyreco UK Ltd
06 December 2021	54333	165.77	33.16	198.93	18/03/2022	No	Findel Education
15 March 2022	54333	124.60	24.92	149.52	28/03/2022	No	Av Partmaster
08 September 2022	54333	32.94	6.59	39.53	26/09/2022	No	Amznmktplace
08 February 2022	54333	31.35	6.27	37.62	18/03/2022	No	Cater 4 You
15 June 2022	54333	16.00	3.20	19.20	27/06/2022	No	Links Electrical Supplies
08 March 2022	54333	21.31	1.08	22.39	28/03/2022	No	Amznmktplace
23 May 2022	54333	32.37	0.00	32.37	15/07/2022	No	Amazon.Com*1r8gs70n2 Amzn
03 May 2022	54333	80.40	0.00	80.40	26/05/2022	No	Cooksmill
11 Mav 2022	54333	-80.40	0.00	-80.40	26/05/2022	No	Cooksmill

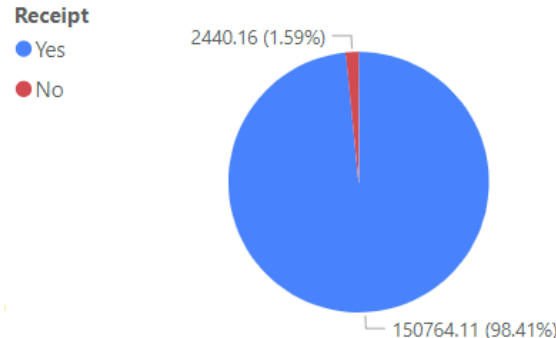
Tax Amount by Evidenced Tax Flag



Amount Excl VAT by Approval Status



Amount Excl VAT by Receipt



Stats

153,204.27
Total NET Spend

12,767.02
Avg monthly Spend

1033
Total No of Purchases

86.08
Avg monthly Purchases

-2,827.08 13,074.72

Search School

CALON CYMRU