

## Appendix 1 - Action Plan

**Audit Follow-up Review of:** Ysgol Mair, Rhyl

**Date:** August 2016

**Action Plan Contacts:**

Head Teacher

Corporate Risk/Issue Severity Key	
	<b>Critical</b> – Significant CET and Cabinet intervention
	<b>Major</b> – intervention by SLT and/or CET with Cabinet involvement
	<b>Moderate</b> – Containable at service level. Senior management and SLT may need to be kept informed

Risk/Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Progress Update
1.	The Governing Body does not meet the requirements for separate committees to deal with the following functions: <ul style="list-style-type: none"> <li>• Staff disciplinary and dismissal committee</li> <li>• Disciplinary and dismissal appeals committee</li> <li>• Pupil discipline and exclusions committee</li> </ul>	The Committees referred to will be discussed and set up by the Governing Body at its next meeting.  <b>Governing Body – Summer Term 2015</b>	<b>Complete</b>  The three statutory committees have been set up and their membership agreed. The Governing Body minutes of 20 May 2015 record their approval.
2.	There are several other committees in place, but their terms of reference, establishment, constitution and membership have not been defined.	The terms of reference, establishment, constitution and membership of all committees will be reviewed.  <b>Governing Body – Summer and Autumn Terms 2015</b>	<b>Complete</b>  The terms of reference for all the committees in place at the School have been reviewed. The Governing Body minutes of 22 September 2015 record their adoption.
3.	The minutes of the Governing Body do not provide sufficient evidence that it is fulfilling its role as a “critical friend” in challenging decisions made and questioning information provided by the Head Teacher where necessary.	An item entitled ‘Governor Question Time’ will continue to be included on all Governing Body agendas. Governors will be actively encouraged to ask questions about the School and these questions will be recorded as part of the minutes for that particular meeting.  <b>Governing Body – each meeting</b>	<b>Complete</b>  ‘Governor Question Time’ was included on the agenda of the Governing Body meeting of the 22 September 2015. From the minutes of the meeting there is evidence that the Governing Body discussed and challenged decisions made and information provided.

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4.	<p>For 2015/16, there is a projected financial deficit of £41k, with the budget forecasts predicting the following:</p> <ul style="list-style-type: none"> <li>• 2016/17 - £167,520 deficit</li> <li>• 2017/18 - £337,804 deficit</li> </ul> <p>The School needs to develop a robust financial recovery plan to significantly reduce its budget deficit and avoid potential removal of its delegated powers.</p>	<p>A Financial Recovery plan will be compiled.</p> <p>The Financial Deficit Licence Application and related financial recovery plan will be forwarded to Education.</p> <p><b>Governing Body with the support of the Head Teacher and School Business and Finance Manager – 31 May 2015</b></p>	<p><b>Complete</b></p> <p>The Recovery Plan is complete. The Finance Manager from Ysgol Plas Brondyffryn has been covering the post at Ysgol Mair in the short term.</p> <p>The School's budget was in surplus for 2015/16 (approx. £5k)</p> <p>Assuming that current budget allocation stays in line with projections and that the Governing Body approves the reduction in teaching hours, the School will continue to deliver its budget with a surplus. Predictions are:</p> <ul style="list-style-type: none"> <li>• 2016/17 – approx. £11k</li> <li>• 2017/18 – approx. £28k</li> <li>• 2018/19 – approx. £42k</li> </ul> <p>This has been achieved by:</p> <ul style="list-style-type: none"> <li>• non-replacement of members of staff leaving</li> <li>• other staffing reductions</li> <li>• reduced hours for some teachers</li> <li>• the Council's commitment to delivering financial protection to schools in 2017-18 and 2018-19 allocations</li> </ul>
5.	<p>The School does not have written descriptions of financial systems and procedures in place.</p>	<p>Written descriptions of financial systems and procedures will be put in place.</p> <p>(Advice will be sought from Internal Audit)</p> <p><b>School administration staff with support from Business and Finance Manager – Autumn Term 2015</b></p>	<p><b>In progress</b></p> <p>Some progress has been made in developing written descriptions, including comprehensive procedures for the reimbursement and monthly reconciliation of the petty cash account. However, there are no procedures in place as yet for day- to- day administration of the office and other financial systems. Unfortunately due to staff sickness absence the procedures have not been completed.</p>

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6.	The School has outstanding commitments on the Proactis system i.e. purchase orders are not periodically checked to ensure that they are relevant and still required.	Proactis system to be checked on a more regular basis.  (Advice will be sought from Internal Audit)  <b>Head Teacher, School administration staff, Business and Finance Manager – From 1 September 2015</b>	<b>Complete</b>  Monitoring of the outstanding commitments on the Proactis system is now being carried out on a regular basis and evidence was provided of this.
7.	A lettings policy needs to be developed to maximise any income potential of School facilities. Once established, the Governing Body should approve the policy and review it annually.	School lettings policy will be revisited and reviewed by the Governing Body on an annual basis.  <b>Governing Body with support from Business and Finance Manager – Summer and Autumn Terms 2015</b>	<b>Complete</b>  A comprehensive lettings policy has been developed. The Governing Body has approved the new policy.
8.	There are issues concerning the security of the School's income:  <ul style="list-style-type: none"> <li>• Income is not always held securely - although in a locked cash box, in a locked room overnight, it is not held securely during the day.</li> <li>• Access to the keys for the cash box is not restricted.</li> </ul> There is no independent check of banking when completing the bank paying-in slip.	Only the School administration staff and the Head Teacher will have access to the keys of the security room, which will be kept locked at all other times.  Head Teacher to monitor.  <b>School office staff / Head Teacher – From 1 September 2015</b>	<b>Complete</b>  The security room is now locked at all times. Only the Head Teacher, and two administration staff have keys to the room and these are kept on their person at all time and taken off site when the School is closed. Three separate cash boxes have been purchased to accommodate dinner, school fund and postage monies. The keys to these are now kept in a lockable key box, which is situated in the locked security room.
		Both administration staff will carry out a check of money to be banked prior to it being taken to the bank.  <b>School office staff / Head Teacher – From 1 September 2015</b>	<b>Complete</b>  An independent check of the banking to the banking slip is now carried out and evidence was provided of this.
9.	Independent reconciliations of banking are not robust and not completely transparent.	Independent reconciliations of banking will be carried out on a monthly basis.  (Advice will be sought from Internal Audit)  <b>Head Teacher / School office staff, with support from Business and Finance Manager – From 1 September 2015</b>	<b>Complete</b>  Reconciliations of the bank statements are now complete. Evidence was provided to show that they are checked and signed by the Headteacher on a monthly basis.

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10.	<p>The petty cash is administered through the School Fund and the standard of book keeping for it is poor. There is evidence that:</p> <ul style="list-style-type: none"> <li>• it is not being used for its defined purposes;</li> <li>• it has not been reconciled for some time, as there is an ongoing imbalance;</li> <li>• there are Insufficient records retained for transactions on the account; and</li> <li>• there is a lack of a separation of duties in its administration.</li> </ul>	<p>School staff will be reminded of purchasing rules and what the School Fund and petty cash funds are to be used for.</p> <p>Regular reconciliation of both School Fund and petty cash accounts will be completed.</p> <p>More detailed records and receipts will be kept for petty cash entries.</p> <p>Duties in relation to the administration of the petty cash funds and School Fund will be divided between the two members of staff within the School office.</p> <p>(Advice will be sought from Internal Audit)</p> <p><b>School office / administration staff with support from Business and Finance Manager – From 1 September 2015</b></p>	<p><b>Complete</b></p> <p>Regular reconciliations are now taking place of the individual petty cash accounts – evidence was provided that a separation of duties exists and signed receipts obtained for all expenditure.</p> <p>Instructions on the reimbursement of expenditure through the petty cash account has now been e-mailed to all members of staff</p>
11.	<p>The School is not fully aware of the back-up process for the administration and curriculum systems. There is a risk that, if these systems are not backed up regularly, vital pupil information could be lost.</p>	<p>Gaia will be contacted to check what back up processes are in place.</p> <p><b>Head Teacher – Summer Term 2015</b></p>	<p><b>Complete</b></p> <p>Confirmation by e-mail received from Gaia shows the full back-up procedures for all the administration and curriculum systems at the School.</p>
12.	<p>The School does not operate a clear desk policy. Computers are not always locked when not in use and confidential information is not always protected, as it is openly accessible to staff and pupils.</p>	<p>This item will be shared with all members of staff with a view to them locking their computers when they are not at their desks.</p> <p><b>All members of staff – From 1 September 2015</b></p>	<p><b>Complete</b></p> <p>The Head Teacher advised us that all members of staff have been reminded (and this is repeated on an ongoing basis) to lock their computers when they are not in use and when they are not in their classrooms.</p>

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13.	<p>The School is not fully complying with HR procedures in the recruitment of staff by ensuring that :</p> <ul style="list-style-type: none"> <li>• eligibility checks to enable the employee to work in the UK are being carried out by the School;</li> <li>• appropriate references are always received; and</li> <li>• vacancy control forms submitted match the role that is actually filled.</li> </ul>	<p>A checklist will be used in the case of all appointments.</p> <p>Candidates will be reminded as part of the interview process to bring with them the necessary documentation.</p> <p>The School will contact Strategic HR to clarify what checks need to be undertaken.</p> <p><b>Head Teacher / School administration staff / Business and Finance manager / Strategic HR – From 1 September 2015</b></p> <hr/> <p>The School will continue to pursue references in relation to all appointed members of staff. The School will continue to have risk assessments in place for all appointed members of staff. Candidates will be reminded and actively involved/encouraged to ensure that their references are forthcoming/obtained as part of the interview process. No candidate will commence employment until references have been obtained. Once obtained, all references will be verified as genuine.</p> <p><b>Head Teacher / School administration staff / Business and Finance manager / Strategic HR – From 1 September 2015</b></p> <hr/> <p>The School will ensure that vacancy control forms always match the position to be filled.</p> <p><b>Head Teacher / Business and Finance manager / Strategic HR – From 1 September 2015</b></p>	<p><b>Complete</b></p> <p>Since our review, a new member of staff has been employed by the School. We saw evidence that eligibility and DBS checks had been carried out, and appropriate references had been received. A vacancy control sheet had also been completed for the specific person specification.</p>