

Denbighshire Internal Audit Services
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Internal Audit Follow Up

Ysgol Clawdd Offa, Prestatyn

November 2013



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Purpose & Scope of Review



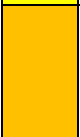
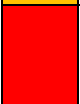
We issued a report on Ysgol Clawdd Offa in June 2013 giving a low (amber) assurance rating.

We raised 21 moderate risks/issues in our report and have now followed up the action plan included within our report to ensure that the agreed improvements have been made.

We did this by using a self-assessment form completed by the School and visiting the School on 15 October to verify its content.

Assurance Rating

(Based on areas reviewed)

	High Assurance	Risks and controls well managed
	Medium Assurance	Risks identified but are containable at service level
	Low Assurance	Risks identified that require meeting with Corporate Director/Lead Member
	No Assurance	Significant risks identified that require member / officer case conference

Audit Opinion

The School has made significant improvements since our report in June 2013. Of the 21 issues that we raised in our original report, 17 have been fully addressed and the other 4 are in progress, with only a small amount of work needed to complete them.

The following action plan shows details of progress made and those actions that are still to be fully completed. We have included a brief explanation of what the School needs to do to complete those outstanding issues. If the School can provide us with evidence to show that these actions are complete by the end of December 2013, we will not need to carry out any further follow up visits.

We hope that the School is able to sustain the progress and improvements made, and have adjusted our Audit Opinion rating to Medium Assurance, pending the completion of the outstanding actions.

Action Plan Progress

Audit Review of: Ysgol Clawdd Offa
Date: November 2013
Action Plan Owner: Headteacher and Chair of Governors

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

Risk/Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
1.	The information we received shows that the School needs to review the composition of its Governing Body. It is short of one community governor and includes the Deputy Headteacher, who can only sit on the Governing Body as an elected teacher governor.	<p>The Governing Body will seek to appoint an additional Community Governor to bring it up to full compliance and a rolling programme has been put in place to maintain full compliance in future.</p> <p>The Deputy is not a governor; she attends meetings as an invited guest or in the Head's absence but does not have any voting rights.</p> <p>Governing Body - 30 September 2013</p>	<p>Complete</p> <p>A current list of governors that the School provided confirms that the Governing Body is now at full complement and its composition complies with the Government of Maintained Schools (Wales) Regulations 2005.</p> <p>The Deputy Headteacher is no longer included on the list of governors and all governors have received a copy of our report, so are aware that she attends meetings as an invited guest or in the Headteacher's absence and does not have any voting rights.</p> <p>The list of governors details the terms of office of each governor and identifies any vacancies to maintain full compliance in future</p>	n/a

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2.	Two governors have not had Criminal Records Bureau (CRB) checks and there have been no checks to ensure that governors are not bankrupt or disqualified under the Company Directors Disqualification Act, as per the Government of Maintained Schools (Wales) Regulations 2005.	<p>The Business & Finance Manager has requested CRB checks for all new governors and any others that are still outstanding. Appropriate measures will be taken to safeguard the security of pupils and personal data in the interim period.</p> <p>Anyone who refuses a request by the Governing Body to complete a CRB application form is disqualified from holding or continuing to hold office as a governor.</p> <p>The School will carry out checks to ensure that governors are not bankrupt or disqualified under the Company Directors Disqualification Act (using the link provided by Internal Audit) and will report the results to the Governing Body. This will be recorded in the minutes and included as a set agenda item for completion at the first governors meeting of every academic year.</p> <p>The School will introduce an induction checklist for new governors to include CRB and Company Directors Disqualification Act checks. The School will also maintain a record of all CRB expiry dates and ensure that they are kept up to date.</p> <p>Business & Finance Manager/ Governing Body - 30 September 2013</p>	<p>Complete</p> <p>All governors have been CRB checked and have signed qualification and disqualification forms to confirm that they are qualified to hold office, apart from one, who has now resigned.</p> <p>The vacant position will be formally appointed to at the next Full Governing Body meeting to be held on 3 December 2013. Once the position has been filled the appropriate checks will be requested.</p> <p>A new community governor has recently been nominated by Prestatyn Town Council to fill another vacant position. This nomination must be formally accepted by the Full Governing Body on 3 December 2013. Disclosure and Barring Service (DBS) checks (previously CRB checks) will be requested once the nomination has been accepted.</p> <p>To ensure that these checks are completed promptly and kept up to date in future, the School has introduced an induction checklist for new governors and maintains a list of all the governors' terms of office.</p>	

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3.	The Governing Body minutes are not up to the required standard as they do not include completion dates for actions and the Chair does not sign and date them. Copies of supplementary documentation are not held on file with the minutes and our review found that some issues are not being progressed from one meeting to the next.	<p>A new Clerk and Chair have been appointed from October 2012. Significant improvements have already been made since their appointment and will continue to be made as they progress in their roles.</p> <p>Clerk and Chair of Governors - 30 September 2013.</p>	<p>Complete</p> <p>Our examination of recent Governing Body minutes shows significant improvements in this area. The Clerk keeps accurate records on file, including all supplementary documentation. Completion dates are included for most actions, issues are progressed from one meeting to the next, and the Chair of Governors signs the minutes.</p>	n/a
4.	We could not find sufficient evidence to confirm that the constitution and membership of all sub-committees is reviewed at least once a year and that the School's policies are examined robustly before the Governing Body approves them.	<p>The constitution and membership of sub-committees was agreed at Full Governors meeting on 27 February 2013 and will be included as a set agenda item for review at the first governors meeting of every academic year.</p> <p>All policies are to be reviewed in line with a pre-existing timetable, on a 2-year rolling programme. Policy documents to be distributed prior to each meeting to give opportunity for scrutiny and each policy will be discussed individually and recorded in the minutes.</p> <p>Head, Chair, Governing Body - Membership completed / Review of policies in line with rolling programme – by 30 September 2013.</p>	<p>Complete</p> <p>Minutes confirm that the Governing Body reviewed membership of all its sub-committees on 2 October 2013 and all vacancies were filled. The minutes also record policies being distributed prior to each meeting and being reviewed by members of the Governing Body in line with its policy review schedule.</p>	n/a

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5.	Not all governors have completed up to date declaration of business interest forms to demonstrate that they do not benefit personally from the decisions they make regarding the School. This also applies to employees of the School who may influence financial decisions, e.g. the Business and Finance Manager and the School Secretary.	<p>All Declaration of Business Interest forms were completed during the Full Governors meeting on 27 February 2013, including the Business and Finance Manager and the School Secretary. This will be included as a set agenda item for completion at the first governors meeting of every academic year and also included on the induction checklist for new governors.</p> <p>Governing Body - Complete</p>	<p>In progress</p> <p>Declaration of Business Interest forms are now included as a set agenda item for completion at the first Governing Body meeting of every academic year.</p> <p>All governors have completed a declaration of business interest form, apart from two, who were both absent from the last Governing Body Meeting and have been asked to complete their forms before the next meeting.</p> <p>Note: The new community governor will complete a declaration of business interest as soon as his nomination has been formally confirmed.</p>	The School to pursue the outstanding declaration of business forms and confirm with us by the end of December 2013 that this matter has been resolved.

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6.	Terms of reference for the Governing Body sub-committees have not been set out in writing to ensure that their roles, responsibilities and limitations are clearly defined and understood.	<p>Terms of reference for sub-committees adopted at the Full Governors meeting on 7 February 2013 and will be included as a set agenda item for review at the first governors meeting of every academic year.</p> <p>Governing Body - Complete</p>	<p>In progress</p> <p>Terms of reference for committees are now included as a set agenda item for review at the first Governing Body meeting of every academic year. They are held on file for all the sub-committees and link governors apart from the Staff Disciplinary & Dismissals Committee, the Staff Disciplinary and Dismissals Appeals Committee, and the Training Champion.</p> <p>The Governing Body discussed the terms of references on 2 October 2013 and noted any changes. The Finance and Business Manager advised us that the Clerk will be updating the terms of reference document soon.</p> <p>However, the Governing Body has included the Pupil Discipline and Exclusions Committee as part of a General Complaints Committee, the membership of which includes the Headteacher. It is a statutory requirement for the Governing Body to have a committee specifically known as the Pupil Discipline and Exclusion Committee and the Headteacher is not permitted to be a member. The Chair of Governors confirmed that this will be rectified at the next Governing Body meeting.</p>	<p>The Governing Body to address the issue relating to the Pupil Discipline and Exclusions Committee at its next meeting and send a copy of the agreed minutes to us promptly after the meeting.</p> <p>The School to confirm with us by the end of December 2013 that the missing terms of references have been set out in writing.</p>

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
7.	The School's Development Plans do not show costs against any of the priorities and the plans are not specific enough in terms of actual targets for improvement. There are also blanks for summer 2012 in some of the documents.	<p>School's Development Plan is under development with prior agreement from the LEA. Aim to be completed and approved by Governing Body in June.</p> <p>Head and Deputy - Planning Committee to review on 12 June 2013, and Full Governors to approve on 26 June</p>	<p>Complete</p> <p>The priorities in the School's strategic plan were approved by the Governing Body on the 26 June 2013 and proposed amendments regarding the literacy and numeracy framework were discussed. These amendments will be discussed at the next Curriculum Committee meeting on 13 November 2013 following the publication of the core data set and will go before the Governing Body on 3 December 2013.</p> <p>The School Effectiveness Support Officer - Leadership Develop confirmed that he received some updated strategic and action plans on 11 October 2013, all of which meet required standards.</p> <p>Several additional plans are still in draft, which the School Effectiveness Support Officer is expecting to receive after October's half-term break. Providing these follow the same format as the others, the School Effectiveness Support Officer is confident that this issue/risk will be addressed and is happy to comment on these when he receives them.</p>	n/a

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
8.	Some teachers are ordering goods and services by telephone and not raising official purchase orders. Commitments could also be better monitored by raising call-off orders for regular contract payments.	The School has advertised for a temporary admin post to assist with the growing administrative demands. Once this post has been filled, the Business and Finance Manager will develop new finance and administration procedures with the School Secretary to address the issues identified in this report and provide her with training.	<p>Complete</p> <p>The Business and Finance Manager has developed new finance and administration procedures. The School Secretary has received training, both corporately and internally.</p> <p>Invoices are now being processed promptly and the number of orders raised without official purchase orders has significantly reduced and will reduce even further when call-off contract orders are set up, which the Business and Finance Manager is planning to do within the next month.</p>	n/a
9.	There are significant delays in the payment of supplier invoices.	School Secretary, Business and Finance Manager, and Head - By September 2013		

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10.	The are several weaknesses in the administration of the School's lettings as outlined in our report on page 13	<p>The lettings policy will be reviewed and approved by the Governing Body. It will then be included as a set agenda item to be reviewed at the first meeting of every academic year. All existing and future lettings are to use an official lettings form and action will be taken by the School to recover outstanding debts.</p> <p>Lettings policy was scrutinised at the Finance Committee on 27 March 2013. Full Governors to approve recommendations to on 26 June.</p>	<p>In progress</p> <p>The Governing Body has reviewed the lettings policy.</p> <p>The dance group, which has been using the School premises for over 18 months, has now completed an official lettings form.</p> <p>The Business and Finance Manager advised us that the Governing Body had agreed that the dance group should only be charged for sessions held since January 2013.</p> <p>An invoice was raised for the dance group on 1 October 2013 for 24 sessions held between 10 January 2013 and 18 July 2013.</p> <p>However, this invoice was due for payment by 15 October 2013 and was still outstanding as at 30 October 2013.</p>	The School to chase up the outstanding invoice and confirm with us by the end of December 2013 that payment has been received.

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
11.	Income received at the School is not held securely at all times.	All income is now held securely. School Secretary - Complete	Complete We verified that all income was held securely during our recent visit to the School.	n/a
12.	The Deputy Headteacher has not been given access to or received training on various systems required to maintain business continuity if the Headteacher is absent for any significant length of time, e.g. iTrent and Proactis.	Deputy received relevant systems training from the Business and Finance Manager on 30 January 2013 and now has access to all the systems required to maintain business continuity if the Headteacher is absent. The risk to business continuity has reduced since the Business and Finance Manager was appointed in November 2012, as she can provide training to others on using the system as and when further cover is required. Business and Finance Manager and Deputy - Complete	Complete The Deputy Headteacher was on maternity leave at the time of our follow up visit; however, the Headteacher and Business Finance Manager both confirmed that the Deputy has received relevant systems training and has access to all the systems required to maintain business continuity if the Headteacher is absent. A programme of development has also been set up for the Acting Deputy, which includes training on systems and financial procedures with the Business and Finance Manager.	n/a

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
13.	There are several fundamental weaknesses in the administration of the School Fund as outlined in our report on pages 15 -16.	<p>New School Fund system is to be used from April 2013 and the School Secretary will receive training from the Business and Finance Manager. The issues identified in this report relating to the School Fund will be addressed as part of the new finance and administration procedures being developed by the Business and Finance Manager (see issues 8-10)</p> <p>Outstanding certificates to be sent to Internal Audit and the additional bank account closed. The Business and Finance Manager will check whether any income belonging to the delegated budget has been paid in to the School Fund and, if so, arrange for it to be transferred.</p> <p>School Secretary and Business and Finance Manager - By September 2013</p>	<p>Complete</p> <p>The Business and Finance Manager has set up written procedures for the administration of the School Fund, which provide for separation of duties.</p> <p>The School Secretary has received training on how to complete the School Fund spread sheet. The Business and Finance Manager reconciles the account against the bank statements monthly and ensures that all income relating to the delegated budget is paid in to the appropriate account.</p> <p>School Fund certificates have been produced for 2010/11 and 2011/12; however, the un-presented cheques figure brought forward in 2010/11 does not agree with the figure carried forward in 2009/10. The Business and Finance Manager is looking in to this currently.</p>	n/a
14.	There is one entrance to the School that is kept locked while pupils are in class but can be accessed during break times using the digi-lock code, which has been given to the pupils to use the toilet etc. This increases the likelihood of the code becoming widely known, which could lead to unauthorised access.	<p>Building Services has resolved the issue with the digi-lock code. Digi-locks have now been changed, and will be changed on regular basis throughout the year.</p> <p>Adult supervision is also maintained in this area during break times.</p> <p>Building Services and Head - Complete</p>	<p>Complete</p> <p>Building Services confirmed that a call was logged on 8 May 2013 for the security codes of electronic e-pads to be changed on both internal and external doors and that this work was completed on the same day.</p>	n/a

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
15.	The Deputy Headteacher has not received any training on the CCTV system, which could cause a problem if the Headteacher is unavailable when an incident occurs. In addition, there are no warning signs that CCTV is in use, which is a legal requirement under the 1998 Data Protection Act.	Headteacher to provide Deputy with training on the CCTV System Business and Finance Manager to contact Building Services to review CCTV signage. Deputy, Head and Business and Finance Manager - 24 May 2013	In progress The Deputy Headteacher was on maternity leave at the time of our follow up review; however, both the Headteacher and Business and Finance Manager confirm that the Deputy has received training on the CCTV system. The Senior Corporate Health & Safety Advisor has discussed CCTV signage with the Headteacher.	The School to confirm with us by the end of December 2013 that CCTV signs have been put on the front gate of the school as advised by Corporate Health and Safety.
16.	We cannot confirm that the School has carried out the necessary vetting checks on the contractor used to erect some play equipment.	A maintenance schedule has been arranged with the contractor used to erect the play equipment and a risk assessment completed. In future, all contractors will be procured via Building Services to ensure that the necessary vetting checks have been carried out. Head - Complete	Complete The contractor has provided a checklist for the School to use on a regular basis to monitor the safety of the equipment. The School is currently having further equipment installed by the same contractor, who is now on the Council's approved list of contactors, and is negotiating a contract for annual safety checks by the company.	n/a

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
17.	The School does not have an inventory in place to safeguard its assets. There is also a large amount of surplus equipment held on site, which the Council purchased for the new building but is not needed. The ownership of this equipment needs to be determined before it is disposed of in accordance with Financial Regulations.	Business and Finance Manager to complete inventory and determine ownership of surplus equipment for disposal. Business and Finance Manager - By September 2013	Complete The Headteacher confirmed that all surplus equipment belonging to the Council was disposed of in June 2013 and an inventory has been carried out for the whole School (copy seen on site), which will be checked on an annual basis and updated as assets are acquired / disposed of.	n/a
18.	The School has an independent breakfast club, after school club and play group. We have raised several issues on page 18 of our report relating to these arrangements that need to be addressed.	CRB and public liability insurance checks have been done. Early Entitlement Team monitors and evaluates Playgroup with weekly visits. Any concerns with the service they are providing would be brought to School's attention. A Licence Agreement has been drawn up for the Playgroup, Breakfast Club and After School Club in line with the management factsheet provided by Education Planning and Resources. These agreements take effect from 31 May 2013, and specifically state that details required will need to be provided on an annual basis. In future, formal tender processes will be undertaken if new provider is needed. Head and Business and Finance Manager - 31 May 2013	Complete A Licence Agreement has been drawn up for the Playgroup, Breakfast Club and After School Club, which was signed by the Headteacher and service providers on 17 July 2013.	n/a

Risk/ Issue No.	Risk/Issue	Agreed Action Responsibility & Timescale	Current Status	Further Action Needed, if any.
19.	The Headteacher needs to ensure that the issues that Corporate Health & Safety raised in its Fire Risk Assessment report in October 2008 and Health & Safety Report in May 2012 are addressed.	Working group established at Full Governors meeting on 27 February to address any Health & Safety issues. This group will report any issues to the Governing Body. It will also review any outstanding issues from existing reports as a matter of urgency. Risk Management Working Group - 30 September 2013	Complete A premises and Health & Safety Committee now meets each term. The Committee minutes for 8 October 2013 record the health and safety action plan issued by Corporate Health & Safety in May 2012 being reviewed and any further actions required identified. The minutes also record that the Committee was to discuss the need for a new Fire Risk Assessment to be carried out with the Senior Corporate Health and Safety Adviser when he visited the School on 16 October 2013. The Senior Corporate Health and Safety Advisor confirmed that the School has been added to the Fire Risk Assessment review list, but the risk is very low; now that the new school bell has been fitted.	n/a
20.	The School should ensure that all key IT systems are backed up on a regular basis in future.	All IT systems are now backed up on a daily basis. School Secretary - Complete	Complete The Business and Finance Manger confirmed that all IT systems are now backed up daily.	n/a
21.	The School has breached the Council's IT security regulations relating to password changes and sharing of logins and passwords.	All relevant members of staff have now got individual logins and passwords are kept private and changed on a regular basis Head - Complete	Complete The Headteacher and acting Deputy Headteacher both confirmed that all relevant members of staff have now got individual logins and passwords.	n/a

Report Recipients

- Corporate Director: Customers
- Head of Education
- Head of Customers and Education Support
- School Effectiveness Performance Officer: Leadership and Management
- Business and Performance Manager
- School Business & Finance Manager
- Modernising Education: Governors Support
- Head of Finance and Assets
- Headteacher
- Chair of Governors
- Lead Member for Education
- Chair - Performance Scrutiny Committee
- Performance Scrutiny Member
- Lead Member for Finance & Assets
- Corporate Governance Committee
- Ward Member for Prestatyn South West

Key Dates

Review commenced	15 October 2013
Review completed	25 October 2013
Reported to Corporate Governance Committee	18 December 2013
Proposed date for next follow up review	n/a