

Denbighshire Internal Audit Services
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St. Brigid's School

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Purpose of Review

1. We carried out a review of St. Brigid's School in June 2011 as part of the Welsh Government assurance requirement on secondary schools. In addition, while carrying out an investigation into a complaint during 2010, we identified additional issues that required further review; therefore, we included them in the scope of this project.
2. Our review covered the following risk areas:
 - **Governance arrangements** – if not robust may lead to poor decision-making, unauthorised decisions, lack of financial reporting and accountability.
 - **Financial planning and budget monitoring** – if inadequate may lead to budget overspends and could significantly affect the achievement of educational goals.
 - **Purchasing procedures** – if inadequate could lead to non-compliance with financial procedures, unauthorised purchases, financial loss etc.
 - **Payroll procedures** – incorrect or invalid payments could lead to financial loss. Late payment of statutory deductions HM Revenues and Customs could lead to financial penalties.
 - **Income procedures** – if not robust could lead to loss of income through non-payment of debts, errors, or fraud.
 - **Unauthorised access to School premises** – could lead to the theft or damage of property or compromise the safety of employees and pupils.
 - **ICT controls** – if inadequate could lead to loss of data / unauthorised access.
 - **Admission procedures** – if not robust could lead to treating children inconsistently, complaints from parents and reputation damage to both the School and the Council.
3. We will follow up all agreed management actions to ensure that they are implemented by the agreed date and will report progress to the Corporate Governance Committee.

Background Information

4. Grant maintained status was approved for the School in 1996; however, because of the School Standards and Framework Act 1998, the School was incorporated as a Voluntary Aided School supported by the Council with effect from 1 September 1999. Administration of all key financial systems is carried out at the School. The Trust, St. Brigid's School Limited, was established in 1990, and holds the land and buildings in trust on behalf of the School.
5. The current Headteacher has been in post on a temporary basis since September 2009 but assumed a permanent role with effect from September 2011.

6. Governance arrangements are, as a whole, weak, as the roles and responsibilities of the Trust and the Council for St. Brigid's School are not clearly defined. This should have been done when the School was incorporated as a Voluntary Aided School in 1999 and our discussions with both Council officers and the School confirm that both are unclear of their position in relation to the School. This increases the risk of poor decision-making, a lack of accountability and may affect the running of the School if it is not adequately supported.
7. Similarly, the role and responsibilities of the Trust and the Governing Body are blurred, e.g. the Governing Body and Finance Committee both discuss boarding, which is the responsibility of the Trust. This means that Trust Directors and governors are unclear of their responsibilities in respect of the School, which increases the risk of poor or unauthorised decision-making. Additionally, there is a risk of the Trust not acting impartially in its appointment of foundation governors, as the basis of their appointment is not detailed in the School's Instrument of Government, as required by the Government of Maintained Schools (Wales) regulations 2005.

Following the conclusion of our review, a Welsh Government officer stated that it would be reasonable to document why a person is appointed and the process used to confirm that all appointees are in agreement with the choice to reduce the risk of challenge later.

8. There is insufficient evidence to show that the Governing Body and its sub-committees are acting as a 'critical friend' by challenging decisions, while supporting the School. Minutes for Governing Body and some sub-committee meetings provide insufficient detail and do not always accurately reflect proceedings. There is a risk that the Governing Body and its sub-committees are not being open and transparent in their decision-making, which may lead to adverse criticism from parents and other key stakeholders.
9. The School is not complying with the Government of Maintained School (Wales) Regulations 2005 in several areas, e.g. in relation to the composition of the Governing Body and its sub-committees. The management of some of the sub-committees may be ineffective and mean that they are not adequately supporting the Governing Body. This is highlighted by the fact that there is no evidence that the Complaints Committee has taken any action with Internal Audit's *Complaint against Governors* report issued in June 2010. This increases the risk of further complaints, resulting in reputation damage to the School.
10. There are some good processes being implemented within financial planning and budget monitoring, e.g. the Headteacher and Finance Manager meet on a monthly basis to review the budget monitoring report, and the School recently reviewed its staffing structure to assist with budgetary savings. Additionally, they are putting in new processes to improve transparency, although these are in their infancy.
11. The overall management of the delegated budget is ineffective, as the School is not reporting its financial position correctly to the Council, e.g. separate funds have been set up, the School is understating its surplus for the 2010/11 outturn position, etc. Additionally, the Limited Company (the Trust) has previously financed any deficit in the delegated budget. There is nothing documented to confirm that the Trust will not request the £88,000 cumulative payment back at a future date, increasing the risk of budgetary pressures.

12. The School also needs to manage its delegated budget more effectively in the future, as the Trust may not continue to contribute to a deficit budget. However, the School has not considered what it will do if it is in financial difficulty in the future. Cash flow management is inadequate, with payments made from the School's account when there is insufficient cash available, resulting in unnecessary bank charges.
13. The School should consider 'buying back' into the Council's financial services. This would not only negate the need for completing a cash flow forecast, but savings could be made in relation to bank charges, system and external accountancy costs and, more importantly, it would provide cover in the absence of the Finance Manager. The Council's Finance service has offered to demonstrate to the Headteacher and the Bursar the Council's current finance systems available that would save a significant amount of transactional work that is currently being undertaken at the School.

The new Headteacher is keen to explore this option.

14. The School is effectively managing risks within the purchasing process, as there is an adequate separation of duties; it raises purchase orders where appropriate and pays invoices promptly.
15. The overall management of the payroll process is good as, for example, the Bursar notifies the Finance Manager of any salary adjustments to reduce the risk of incorrect payments. However, no one checks that the Finance Manager's input of payroll information into the accounting system is accurate and complete or formally informs her of leavers. There is a risk that employees may not be paid, or may be paid incorrectly, increasing the risk of budgetary pressures and financial loss.
16. Good controls exist within the income function, particularly with the introduction of a new cashless system where parents pay for school activities by credit or debit card. We have raised one issue relating to the communication to parents and other donors on what their gift aid donations will be used for. There is a risk that the donation will not be used for the purpose that the donor had intended, leading to complaints and reputation damage for the School.
17. The School's System Manager procures all computer equipment and maintains an inventory of ICT assets. Additionally, the disposal of assets is secure and confidential but passwords to some systems are not changed regularly and workstations are not locked when not in use.
18. It is a concern that the Chair of the Governing Body, as Chair of the Admissions Committee, keeps admission records containing personal information on his personal computer at home. This is a contravention of the Data Protection Act 1998 and could lead to financial penalties if security is not robust. There is a risk that data could be corrupted or lost and may mean that the School's admissions records are incomplete.
19. The Governing Body has documented its admissions policy for both primary and secondary intake. It consults key stakeholders and reviews the policy annually. However, the overall management of the admissions process is poor, as the School does not comply with its own criteria when admitting pupils, e.g. two children have been offered places to Year 7 without having taken the required entrance exam. The Council's admissions records detail that the pupils had passed the exam so the School is passing inaccurate information to the Council. There were also a number of areas where the School had applied the admissions policy inconsistently, which increases the risk of adverse criticism, resulting in significant damage to the reputation of the School.

20. It is a concern that a staff member who attended the Admissions Committee on behalf of the Headteacher was unaware that pupils can be admitted to the School without taking an entrance exam. This suggests that the Admissions Committee is not fully involved in the decision-making process and increases the risk of decisions not being open or transparent. We are unable to establish the effectiveness of the Committee, as there is no record of its meetings or documentation showing its terms of reference.

The Chair of the Admissions Committee explained that there are signed sheets listing the order of the admissions and are signed by the Admission Committee's members. These were not provided during our review.

21. The Chair of the Admissions Committee is not submitting appeals letters to the Clerk of the Admissions Appeals Panel within the statutory deadline detailed in the Welsh Government's Schools Admissions Code. This increases the risk of complaints from parents, scrutiny from the Welsh Government and may mean that the School will be unable to defend itself from any legal challenge.

22. We have raised 23 issues categorised as medium risks; however, an accumulation of the risks within governance and financial planning means that these areas are high risk overall and need to be prioritised in terms of the level of risk.

23. We acknowledge that these issues are long-standing and should have been addressed before the appointment of the current Headteacher. In particular, the Trust and the Council should have clarified their roles and responsibilities when the School became voluntary aided in 1999.

24. Based on the work we have carried out, we give an Assurance Rating of **1** for the governance, risk management and internal controls in place:

Assurance Rating	Definition of Assurance Rating
5	Overall management is very good All key risks are well managed All required internal controls are in place and are effective
4	Overall management is good and only a few improvements are required Most key risks are well managed Most internal controls are in place and are effective
3	Overall management is satisfactory with some improvements required Several key risks are well managed Several internal controls are in place and effective
2	Overall management is poor and several improvements are required in the short-term Few key risks are well managed Few internal controls have been identified or they are mostly ineffective
1	Overall management is very poor and significant improvements are needed urgently Key risks are not being managed Internal controls have not been identified or are ineffective

Key Area Reviewed

1. Governance Arrangements

Areas Managed Well

- The Governing Body has an Instrument of Government, which sets out its composition. It has passed a copy of the Instrument to the Council as local education authority.
- Meeting minutes confirm the election of the Chair and Vice-Chair to the Governing Body on an annual basis.
- The Governing Body holds a meeting at least once every school term.
- Examination of the minutes confirms that no governors have failed to attend Governing Body meetings for a continuous period of six months.
- The Governing Body does not make decisions unless there is a quorum of governors.
- Several governors recently attended 'The Effective Governing Body' training held at Llysfasi College.
- The Governing Body has the statutory sub-committees in place, as well as a number of other committees to support it in its role.
- Following a restructure of the sub-committees, the Governing Body is complying with the Government of Maintained School (Wales) Regulations 2005 in relation to the name of the committee in place to deal with pupil discipline, and in the number of members that make up that committee.
- The School has recently adapted the meeting minutes for some of their committees to show responsibility for actions and timescales.

Potential Risks

- The roles and responsibilities of the Council and the Trust (St. Brigid's School Ltd.) in relation to the School have not been documented since the School was incorporated as a Voluntary Aided School. This increases the risk of poor decision-making, unauthorised decisions, and a lack of accountability affecting the management of the School.
- Similarly, there is a lack of clarity over the roles and responsibilities between the Trust and the Governing Body. For example, both the Governing Body and Finance Committee meeting minutes detailed discussions about boarding, which is the Trust's responsibility. This lack of clarity may result in Trust members and foundation governors being unclear of their roles leading to poor decision-making and a lack of accountability.
- The composition of the Governing Body does not comply with the Government of Maintained School (Wales) Regulations 2005 and its own Instrument of Government, as it has been one foundation governor short since September 2010. There has also been no community governor on the Governing Body since 1999, which, when appointed, will increase the shortfall of foundation governors to two.
- The Trust appoints foundation governors but the School's Instrument of Government does not detail the basis of their appointment, as required by the Government of Maintained School (Wales) Regulations 2005. There is a risk of poor decision-making if foundation governors do not have appropriate knowledge and expertise for the role and there is a reputation risk for the School if it cannot demonstrate these appointments as impartial.
- There were several problems with the recording of the meetings of the Governing Body and some sub-committees:

- They are not always prepared promptly, which could lead to agreed actions not being addressed promptly.
 - Minutes were not always approved at the next meeting.
 - It is not always clear what the key outcomes of the meeting are or who is accountable for the action. This increases the risk of a failure to implement agreed actions.
 - Minutes did not always detail the Governing Body's approval of the budget, new policies and procedures.
 - The Chair does not always sign and date each page of the Governing Body minutes.
 - There were some errors in the minutes (e.g. a governor being both absent and present) that were not corrected at the next meeting, resulting in the minutes not being a true and accurate record of proceedings. This could create problems if decisions taken at these meetings are challenged later.
- A HR Assistant within Strategic HR is responsible for arranging List 99 and CRB checks, once the School has advised her of changes to the Governing Body. Two members of the Governing Body have not been List 99 checked due to insufficient information being provided to the Council. The same two Governing Body members have not been CRB checked. The Bursar explained that one member had completed the form, which has been lost in transit. Additionally, no checks have been carried out to verify that Governing Body members have not been disqualified under the Company Directors Act.
- One foundation governor has not completed a declaration of interest form. There is a risk of a conflict between personal and business interests and those of the School and that governors will not be seen as acting impartially. Additionally, the Chair of the Governing Body's business interest form does not detail his planning consultancy business. The Chair confirmed that the School has not paid his business for any work.
- The Chair of the Governing Body is a Chair to a number of the sub-committees. Additionally, the Finance sub-committee members are all foundation Trust directors. While we cannot find anything in the regulations in relation to this, there is a risk that decisions may not be seen as open and transparent, leading to reputation damage for the School.
- There are a number of areas where the Government of Maintained School (Wales) Regulations 2005 are not being complied with in relation to the sub-committees:
- While the Governing Body annually reviews the membership of the sub-committees, there is no evidence of the annual appointment of chairs, or election of a member of the committee as chair in their absence.
 - The Staff Disciplinary and Dismissal and Pupil Appeals Committee deal with staff discipline issues; however, meeting minutes refer to the committee as the Governors Staffing Meeting. There is a risk that the committee will deal with day-to-day staffing issues rather than disciplinary problems.
 - There is a conflict of interest, as the Chair of the Staff Disciplinary and Dismissal Appeals Committee is a member of the Staff Disciplinary & Dismissal Committee. There are also insufficient governors on the Staff Disciplinary and Dismissal Appeals Committee.
 - There is no documentation to confirm the appointment of a clerk to the Staff Disciplinary and Dismissals Committee and Pupil Discipline and Exclusions Committee.
 - The current Headteacher is a designated member of the Admissions Committee, but has not attended any meetings since she took up post.
- Following the conclusion of our review, a Welsh Government Officer stated that advice could be sought as to whether the Admissions Committee is properly constituted if the Headteacher is not a member and whether decisions can be made in her absence. We*

consider that it is the Governing Body's responsibility to obtain this advice.

- Not all sub-committees have terms of reference. This increases the risk of committee members being unaware of their responsibilities, leading to unauthorised or inappropriate decision-making.

The Headteacher explained that she has implemented a programme to address the issue of terms of reference for each sub-committee.

- Internal Audit issued its *Complaint against Governors* report to the Chair of the Complaints Committee in June 2010. The Chair of the Committee has subsequently changed, and we are unable to confirm that any action has been taken to address the issues raised in the report. An officer from the Welsh Government confirmed that, as a minimum, the Complaints Committee should refer the outcome of their observations to the report to Governing Body members.
- The Governors Wales website details a list of statutory policies that a school must have by law. While most statutory policies are in place, some require review by the Governing Body and there is no documented Pupil Discipline Policy to comply with the Schools Standards and Framework Act 1998.
- In 2010, Estyn inspectors criticised the board of governors for a perceived failure in addressing the number of problems that have emerged over the past few years, particularly under the previous headship. Governors have previously raised their concerns about the lack of regularity of committee meetings, the governance process not being transparent, actions not being followed through, and meeting reports not being provided to governors promptly to allow for proper scrutiny. At our closing meeting, the clerk to the Governors confirmed that improvements have been made to governance arrangements, but we found no evidence to show that the Governing Body is acting as a 'critical friend' in supporting the School, while challenging decisions where necessary.
- The Governing Body should produce an annual report to parents to comply with School Governors Annual Reports (Wales) Regulations 2001, which demonstrates its accountability to stakeholders. While there is no set time of year to publish the report, the latest annual report is dated March 2010. The Chair of the Governing Body explained that he was waiting feedback from the recent Estyn inspection prior to issuing the report.

Issue 1 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>Governance arrangements are inadequate, as there is no documentation of the roles and responsibilities of the Council and the Trust in respect of the School. Similarly, there is a lack of clarity over the roles and responsibilities of the Trust and the Governing Body.</p>	<p>The respective roles and responsibilities are set out in The Statutory Instruments and summarised in '<i>A School Governors Guide to the Law</i>'. Most of the Foundation Governors are Directors of St Brigid's School Ltd. A training day was held on 17 September 2011 to go through the Governors Handbook and the responsibilities of Governors. The School Improvement Officer supported this.</p> <p>Chair of Governors - September 2011</p> <p>The Council will meet with the School to discuss and define the relationship between the Trust and the Council, and with the Trust and Governing Body. Legal advice will be sought where necessary.</p> <p>Corporate Director: Learning & Communities – January 2012</p>

Issue 2 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>The composition of the Governing Body does not comply with the Government of Maintained School (Wales) Regulations 2005. Additionally, the School's Instrument of Government does not detail the basis of the appointment of foundation governors as required by the Regulations.</p>	<p>The Chair of Governors approached Denbigh Town Council to appoint a minor authority (community) governor in July 2011 and an appointment was made on 25 July 2011.</p> <p>The Trust is taking steps to fill the two foundation governor vacancies.</p> <p>The Chair of Governors will seek advice from Denbighshire's Governors Support Officer on how to update the School's Instrument of Government to comply with legislations. Chair of Governors – December 2011</p>
Issue 3 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>The standard of some of the meeting minutes for Governing Body and sub-committee meetings are inadequate as they do not always provide a true and accurate record of proceedings and do not show that the Governing Body is acting as a 'critical friend' to the School.</p>	<p>The Clerk to the Governors will produce an operating system for recording minutes and use the new sheets to show actions required, person responsible, and timescales for implementing the action.</p> <p>A training day was held on 17 September 2011 to go through the Governors Handbook and responsibilities of Governors, supported by the School Improvement Officer. Chair of Governors – September 2011</p> <p>Internal Audit Comment – The School should put in place a process for members to approve the minutes and to raise any inaccuracies in the minutes.</p>
Issue 4 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>The School is unable to confirm that all members of the Governing Body have undergone Criminal Record Bureau (and List 99) checks in addition to verifying that they have not been disqualified under the Company Directors Act, as required by the Government of Maintained Schools (Wales) Regulations 2005.</p>	<p>In hand – the Bursar has contacted HR to ensure that all Governors are CRB and List 99 checked. One governor has submitted his forms on more than one occasion and the form was submitted once again on 29 September 2011.</p> <p>Advice on submitting information for the CDA has been received from HR and all governors have been checked. The Bursar – December 2011</p>
Issue 5 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>The management of some of the sub-committees is ineffective, as the School is not complying with the Government of Maintained School (Wales) Regulations 2005. Additionally, we could not confirm that the Complaints Committee has taken any action with Internal Audit's <i>Complaint</i></p>	<p>The Committee structure has been amended and will be confirmed at the first meeting in the Autumn Term. Chair of Governors – October 2011</p> <p>Internal Audit Comment – The minutes should clearly show the appointment of the chair to the</p>

<p>against Governors report.</p>	<p>committees on an annual basis and there should be documented arrangements in place to cover the Chair's absence.</p> <p>The Chair and Vice-Chair of the Complaints Committee have received the complaints report and will report to the Governors Meeting on 13 October 2011. A draft action plan was submitted to Internal Audit on 4 October 2011.</p> <p>Chair of the Complaints Committee – October 2011</p>
<p>Issue 6 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>The School is not complying with legislation in not having a statutory Pupil Discipline Policy and there has been a delay in the review of some other policies. Additionally, the Governing Body has not issued parents with the latest annual report.</p>	<p>The Pupil Discipline Operating Chart will become the Pupil Discipline Policy and be approved by Governors in October.</p> <p>The Annual Report of the Governors will be issued during the Autumn Term and the Annual Parents Meeting will be held by the end of the year.</p> <p>Chair of Governors – November 2011</p>

Key Area Reviewed

2. Financial Planning and Budget Monitoring

Areas Managed Well

- The School's Finance Manual details the authorised signatories and limits in relation to Bankers' Automated Clearing Services (BACS) payments.
- There is a School Improvement and Post Inspection Action Plan for the three-year period 2009-2012, which the Governing Body has approved. The School Effectiveness Performance Officer confirmed that the School's Development Plan meets the principles detailed in *Keeping your Balance*. It is regularly reviewed and it is a standing item for discussion on the Governing Body agenda.
- The Finance Manager presented the 2011/12 budget to the Finance Committee for approval on 8 April 2011. The Governing Body approved it on 19 May 2011. The report suggests that the School will achieve a balanced budget by 31 March 2012.
- The Finance Manager produces monthly budget monitoring reports from the Sage accounting system. She also prepares a spreadsheet that shows the monthly projections, actual expenditure, and details of any variances. The Finance Manager carries out additional detailed budget work on expenditure patterns to assist with the Headteacher's budget monitoring.
- The Headteacher and Finance Manager meet on a monthly basis to review the budget monitoring report and the Finance Manager attends all Finance Committee meetings to discuss the School's budget position.
- The Finance Manager reconciles monthly the School's Voluntary Aided current account using the accounting system reports and bank statements. The external accountant checks this quarterly.
- The Sage accounting system and the bank account is reconciled monthly, and Sage has rectified the system error in relation to the bank reconciliation.
- Since November 2010, there is a monthly recharge for the Trust's contribution towards the cost of

boarding into the School account rather than a year-end recharge. This assists with cash flow management as, prior to this, the School account was overdrawn 13 times during a period of six months.

- For 2011/12, capitation budgets have been devolved to the Heads of Learning. Each month, the Finance Manager monitors the budgets and produces a report for each budget holder detailing both actual and committed expenditure.
- Either the Bursar or the Finance Manager attends the Finance Network meetings, where key financial issues are discussed and to share best practice.
- The School recently reviewed its staffing structure in consultation with the Governing Body, and made a number of changes to assist with budget savings.

Potential Risks

- The Governing Body has not set financial limits for delegated authority. This does not assist with the efficiency of the decision-making process, as the Headteacher discusses all significant expenditure with the Governing Body, but there is nothing documented to prevent her purchasing expensive items without consulting it, if carried out in collusion with another employee. This increases the risk of budgetary pressures and financial loss.
- There is no clear link between the Governing Body's expenditure decisions and the priorities within the School Improvement and Post Inspection Action Plan to enable monitoring of budget allocation and associated expenditure. There is also nothing detailed within Governing Body minutes to show its discussions of how the School can realign resources to link with school improvement priorities.

The Headteacher explained that the School Improvement Plan is costed and she is committed to greater clarity in relation to this process.

- The budget monitoring reports for 2011/12 are showing an incorrect delegated budget allocation, as separate funds for maternity, catering, ICT and insurance have not been included. Reports only show the current year balance, as they do not include a carry forward balance; therefore, the School is not reporting a true financial position. The Education Accountant has made suggestions for improving the quality of the budget monitoring reports so that they are user friendly and understandable to readers who do not have technical financial knowledge. The Council's Finance service can provide guidance if required.
- Reasons for budget variances are detailed on the above spreadsheet in a cell comments box but are not included when the report is printed; therefore, there is no evidence that the Headteacher or Finance Committee members review the reasons for variances. Additionally, we are unable to assess the quality of the budget discussions between the Finance Manager and Headteacher, as there was no evidence provided during our review that these are recorded. While Finance Committee meeting minutes exist, there is insufficient detail to record the outcome of budget discussions. There is a risk that the Headteacher and Finance Committee are not made aware of budget implications and the decision-making process is poor if resulting actions are not followed up.
- Governing Body minutes clearly state a 2010/11 outturn position of a surplus circa £2,800; however, our review would suggest the correct figure is a surplus of £22,100. This is because of an incorrect year-end adjustment for ICT and catering expenditure. This does not comply with International Financial Reporting Standard (IFRS) guidelines and means that the School's surplus has been understated. This may mean that insufficient checks have been carried out to verify the accuracy of the figures reported, which could have occurred in previous financial years. The Finance Manager explained that she reported separately on the ICT and catering expenditure to the Finance Committee but we are unable to evidence this.
- The budget report does not split the budget or expenditure between the primary and secondary element of the School. Instead, the Council has to complete a notional split of the costs for

detailing on the Welsh Government's statistical returns, increasing the risk of inaccurate reporting.

- Secondary Special Educational Needs (SEN) is delegated to secondary schools but the Council has not recharged £11,500 to the School. This was due to confusion over whether St Brigid's should have been treated differently to other secondary schools. The LMS Lead Officer was unaware that there were pupils that needed SEN support at the School prior to 2010/11. Based on having a £2,800 surplus, the School would have been in deficit if the recharge had occurred. The School has been advised that for 2011/12, it will be treated in line with other secondary schools.
- The School does not produce three-year budgets and only produces budget information, although it is looking to do three-year budgets by March 2012. There is a risk that the School is not planning for future years and so will not know the impact of budget reductions on the School's financial position.
- Cash flow forecasts are not produced; however, the budget monitoring report does project monthly income and expenditure. The Bursar checks the cash balance each day; however, this does not give a true balance because it includes the School Fund. Payments are still made with insufficient funds available in the School account to honour them. The School would not have to rely on the Trust's funds if it had good cash flow management. There is a risk of budgetary pressures and unnecessary bank charges if cash flow is not adequately managed. The School could discuss with the Council whether its payments for the delegated budget could be restructured to assist with the cash flow.
- The School does not maintain a separate bank account for administering its voluntary fund for School Fund activities; therefore, the School is unable to disclose the cash balance on the School Fund independently to the School account's cash balance. This means that a reconciliation cannot be carried out to determine the cash balances, as there is no clear audit trail. There is a risk that the School could be using School Fund income to finance its School account, leading to inaccurate reporting on the delegated balance.
- We have not been provided with any evidence that the Governing Body has appointed the Finance Manager as Treasurer of the School account, which includes School Fund transactions.
- While the external School Accountant has been carrying out checks on School Fund transactions, the Fund has not been audited. There is no evidence that the Governing Body has appointed an auditor.
- All the fees for the use of the Parent Pay facility (a cashless system where parents pay for school activities) are charged to the delegated budget, yet some of the income is incurred for School Fund activities. There is no recharge of these fees to the School Fund code. Similarly, there is no recharge of bank charges to the School Fund code. By having a separate bank account set up for the School Fund, all income and fees would be separate to the School activities and paid from this account. Without this, there is a lack of transparency between public funds and the School Fund.
- If the School account is overdrawn, there is an automatic transfer set up with the bank so that funds are transferred from the Trust Account. If there are insufficient funds within the Trust account, a transfer is made from the gift aid account. There is no clear audit trail to confirm that these are reimbursed once the School account has funds available; however, the School is not only using the Trust for funds when it is overdrawn but also the School Fund monies, as they are part of the School bank account. This is not acceptable practice because the School Funds are not being used for the purpose for which they are intended.
- The Limited Company (Trust) funds the deficit in the School's delegated budget. There was a cumulative deficit of £88,000 at 1 April 2009 over a period of five years and the Trust made a further payment of £29,000 during 2009/10. The Chair of the Governing Body informed us that the cumulative deficit was a contribution that would not be requested back in future, although there is no documentation to confirm this and there is a risk that the Trust could demand repayment,

leading to increased budgetary pressures for the School.

- The School does not have a formal process or documented procedure for dealing with deficit balances. This is particularly important, as the Chair of the Governing Body has said that the Trust may not continue funding the deficit in the delegated budget. The School will need to manage its delegated budget more effectively. Deficit balances are reported to the Finance Committee and the Governing Body and, for 2010/11, the School was originally reporting a £50k deficit but the minutes did not detail any action in relation to the reported deficit.
- The basis of the monthly recharge to the Trust for its contribution to the cost of boarding is 'historic' and cannot be established. The overall recharge for 2010/11 was £148,000 but the charges are not identifiable on the budget reports submitted to the Council, Finance Committee, or Governing Body because of the way costs are accounted for. Additionally, the recharge does not include administration or caretaker's time for dealing with boarding. There is a risk that this recharge has not been calculated correctly, which could result in the delegated budget being used to fund boarding costs.
- The Headteacher consulted with the Governing Body over plans to review the administration staff, and minutes for October 2010 confirm that a review would begin shortly. Some Governing Body governors expressed an interest in being involved but, due to their unavailability, the review has yet to start. We are unclear of why the administration review needs the involvement of foundation Trust directors and is being treated differently to the staffing review. There is a risk that this delay will impact the budget, as any possible efficiency savings will not be identified, and other staff involved in the previous staffing review may consider that they are being treated inconsistently if there is a further delay with the administration review.
- While other schools' support staff formed part of the recent Single Status review, St. Brigid's employees were not included. The Assistant Business Partner (Strategic Human Resources) explained that because the School runs its own HR and payroll processes, it is deemed to be independent employers to the Council. At the completion of our review, no document was provided to us to confirm this. We are unclear as to why the School should be treated differently to other schools as the Council is responsible for meeting the costs of the School's staff salaries through the delegated budget.
- The job descriptions for both the Bursar and the Finance Manager are out-of-date, which may mean that they are unaware of their roles and responsibilities. Additionally, the School does not have a copy of the Finance Manager's job description.

The Headteacher was hoping to expedite these issues in the support staff review.

- There are insufficient business continuity arrangements in place for the finance function, as no one can cover the Finance Manager's role in her absence. Other employees, who have accountability for these functions, have not been trained to cover her financial duties, they are unable to access the Sage Payroll system, and documented financial procedures need updating. There is a risk that financial duties such as payroll processing and creditor payments will not be carried out promptly, which may lead to financial and legal penalties, and reputation damage to the School.
- The School does not always pass its income and expenditure reports to the LMS Lead Officer promptly and, because of the insufficient detail on the reports, the Council's Finance team is unable to assess the reasonableness of the information contained within the report. The Council has not discussed its reporting requirements with the School, which can provide additional information if required. Information on the School's delegated budget is reported to the Welsh Government, so there is a risk that if financial reporting is not carried out accurately and promptly, this may lead to external scrutiny.
- Similarly, the Technical Accountant is unable to check that the VAT reclaimed is correct, as the information provided by the School is not sufficiently detailed. The Technical Accountant has not

requested this detail from the School. There is a risk that VAT is being incorrectly claimed, leading to penalties imposed by HM Revenues and Customs, although our review of the latest claim found no errors.	
Issue 7 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
The School has not set financial limits for delegated authority for authorising purchase orders and invoice payments. This results in inefficiency within the decision-making process.	Para 4.14 in the Finance Manual will make reference to the School's operating chart in relation to capitation. A maximum limit of £5000 has been added to the paragraph 4.5 of the Finance Manual. Bursar – September 2011
Issue 8 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
There is a risk of poor decision-making leading to budgetary pressures as: <ul style="list-style-type: none"> - the budget reports for 2011/12 are showing the wrong budget allocation, due to the SAGE accounting system being set up with different 'funds' for maternity, catering, insurance and ICT. This will result in inaccurate budget information being presented to the Finance Committee, Governing Body, and LEA; - budget discussions with the Finance Manager are not always recorded or with sufficient detail; - the 2010/11 final outturn report was not completed in accordance with the International Financial Reporting Standard (IFRS) guidelines that resulted in the wrong surplus balance being reported; and - the School does not produce three-year budgets. 	<ul style="list-style-type: none"> - The Finance Manager has discussed with the School's Education Accountant and has disaggregated the School's delegated budget from other income and expenditure. Further advice will be sought to ensure compliance. Finance Manager - March 2012 - Education Accountant's Comment – the budget reports need to show the brought forward balance. - The Finance Manager records on 1:1 sheets the monthly budget discussions. Finance Manager - September 2011 - The Finance Manager is looking at the issue relating to the final outturn report. When resolved, a copy of the amended report will be provided to the Council. Finance Manager - March 2012 - This will be carried out and copy of the three-year budget report passed to the Council. Headteacher/ Finance Manager/ Finance Committee – March 2012 <p>Internal Audit Comment – Schools not buying into the Council's financial support and not having a service level agreement are charged for specific advice on financial systems and processes. Therefore, any future advice from the Education Accountant would have to be charged for.</p>
Issue 9 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
There is an inconsistent treatment of secondary schools for the delegated budget for Special Educational Needs (SEN)	The Council will not be charging the School for the £11,500 costs for 2010/11. The first invoice for the School's SEN costs for 2011/12 was

<p>provision as, unlike others schools, costs of £11,500 for 2010/11 that should have been paid by St. Brigid's were paid for centrally.</p>	<p>raised in September 2011.</p> <p>The Head of School Improvement & Inclusion will meet with the School to discuss processes for building in the SEN provision. Head of School Improvement & Inclusion/ Headteacher – November 2011</p> <p>Education Accountant's Comment – There also needs to be a discussion with HR regarding the contracts. There is an issue with a significant number of SEN contracts and I am waiting for a meeting with HR and the Head of School Improvement & Inclusion.</p>
<p>Issue 10 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>The School does not monitor its cash balance effectively or produce a cash flow forecast to ensure that funds are available to meet its commitments. Instead, the School relies on an automatic transfer from the Trust account to supplement the School's balance when overdrawn. A review of the bank statements for 2010/11 showed that the bank account had been overdrawn 13 times.</p>	<p>Trust recharges are now transferred monthly to aid cash flow. The School will produce regular cash flow forecasts and discuss with the Council the structuring of the delegated budget to assist with cash flow. Chair of Governors/Headteacher/ Finance Manager/Bursar December 2011</p>
<p>Issue 11 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>The bank reconciliation does not reconcile the School budget expenditure and the School Fund expenditure separately; therefore, the School was unable to disclose a separate cash balance. There is a lack of transparency within the process in relation to School Fund activities increasing the risk of the income being used incorrectly.</p>	<p>Once the School Fund expenditure is held in a separate bank account to the delegated budget, a separate bank reconciliation will be carried out. Finance Manager – April 2012</p>
<p>Issue 12 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>The administration of the School Fund does not comply with <i>Keeping Your Balance</i> in the following areas:</p> <ul style="list-style-type: none"> - The voluntary fund account is not held in a separate bank account to the School's delegated budget. - The Governing Body should formally appoint a treasurer and auditor for the Fund. - An annual audit certificate should be presented to the Governing Body once the accounts have been audited to certify that this has been carried out. A 	<ul style="list-style-type: none"> - We will open a separate bank account for the voluntary fund account. (<i>Internal Audit emphasised the importance of this</i>). Finance Manager – March 2012 - This will be discussed at the next Governing Body meeting. Chair of Governors – November 2011 - An annual audit certificate will be presented to the Governors and a copy provided to Internal Audit as required. Finance Manager – March 2012

<p>copy of this certificate should be copied to the Internal Audit.</p>	
<p>Issue 13 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>There is a risk that St Brigid’s support staff may have been treated inconsistently to staff in other schools, as they were not included in the Single Status Review.</p>	<p>Statutory Instrument 2006 No. 873 (W.81) Education Wales paragraph 27 covers the appointment of support staff and states that the governing body may appoint on “such terms as it thinks fit”.</p> <p>In addition, advice was sought from WLGA, which stated that Voluntary Aided schools should not be included in the single status review.</p> <p>HR Services Manager (Catrin Roberts) – Complete</p> <p>Internal Audit comment – other local authorities have provided advice as to whether voluntary aided schools were included in their Single Status review. Based on their response, we are seeking further clarification from the School and HR and will identify if any further action is required. December 2011</p>
<p>Issue 14 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>The delegated budget is not being managed effectively as:</p> <ul style="list-style-type: none"> - the Limited Company (Trust) funds the deficit in the School’s delegated budget. There is nothing documented to confirm that the cumulative deficit of £88,000 will not be reclaimed by the Trust in the future; - the Trust may not continue to fund any future budget deficits but the School has not planned for how to deal with deficit balances; 	<ul style="list-style-type: none"> - This matter has been considered by the Limited Company, and the current deficit (£66,000) is shown as a liability in the Trust accounts. In 2010/11, the School managed within the delegated budget, and did not utilise Trust funds. Chair of Governors - September 2011 The Chair of the Governing Body verbally confirmed that this was a donation but the Corporate Director: Learning and Communities has requested written assurance of this and that the Trust provides him with copies of its audited financial statements. Financial records of both the Trust and the School should be amended accordingly. Chair of Governors – November 2011 - The School will follow the actions set out in paragraph 4.4 of the DCC <i>Scheme for Financing Schools 2005</i>, and discuss with the Education Accountant. The introduction of three-year budget planning and cash flow forecasts will also assist in this process. Chair of Governors – March 2012

<ul style="list-style-type: none"> - we are unable to confirm whether the monthly recharge to the Trust includes all the relevant costs; and - the review of the budget for administration staff has been delayed. 	<p>Internal Audit Comment – the Council should determine its role if the School ever was in deficit, and this should be documented in its roles and responsibilities towards the School.</p> <ul style="list-style-type: none"> - This will be reviewed in relation to support given, and relevant usage. Increasing areas of accommodation are being given over for school use. - The Support Staff review will be carried out by the end of the Autumn Term. <p>Chair of Governors – December 2011</p> <p>Internal Audit Comment – The decision making process for both these actions needs to be clearly documented.</p>
<p>Issue 15 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>There are insufficient business continuity arrangements in place, as no one can cover the Finance Manager’s role in her absence due to a lack of training and out-of-date documented procedures. Additionally, the job descriptions for the posts of Finance Manager and Bursar are not up-to-date.</p>	<p>This will form part of the support staff review, when all job descriptions will be updated. The SAGE system will be updated and the Bursar will be trained to use the system. The relevant documented procedures have been updated.</p> <p>Chair of Governors – March 2012</p> <p>Internal Audit Comment – The School should consider buying into the Council’s financial services to strengthen business continuity arrangements.</p>
<p>Issue 16 – Medium Risk</p>	<p>Proposed Management Action, Officer Responsible & Target Date</p>
<p>The School does not supply its financial reports to the Council promptly. Additionally, the reports and VAT returns are insufficiently detailed to assist with their independent accuracy checks; however, the Council has not informed the School of this.</p>	<p>The School will discuss with the Council the frequency and level of detail required on the financial reports.</p> <p>Finance Manager – December 2011</p>

<p>Key Area Reviewed</p>
<p>3. Purchasing Procedures</p>
<p>Areas Managed Well</p>
<ul style="list-style-type: none"> ➤ There is an adequate separation of duties within the purchasing process, as the Secretary raises purchase orders for the Head of Learning or budget holder to authorise. Adequate separation of duties also exists within the BACs process, as the system will not allow the same person to input and authorise payment. ➤ The Finance Manager reconciles the Sage accounting system against the School’s bank account monthly. ➤ From random checks of the purchase order and invoice files, we identified that:

- purchase orders are raised where appropriate;
 - invoices are date-stamped on receipt; and
 - creditors are paid promptly.
- An aged creditor report is reviewed monthly, and there were no long-term creditor payments outstanding at the time of our review.
 - The School uses contractors from the Council's approved list. According to the Senior Corporate Health & Safety Adviser, there is now an in-depth risk assessment to assess the risk to the School of hedge cutting by an external contractor, which we raised as an issue in a previous report. The resulting action of the risk assessment is that the School regularly reviews the contractor's public liability insurance.

Potential Risks

- The School has a debit card so that the Bursar can purchase items online and it can be used as an alternative when cheques are no longer accepted. However, there is no written agreement in place controlling the use and security of the card. There is a risk that unauthorised persons will use the card or that unauthorised payments may be made.
- The Finance Manager is unable to extract reports from the Sage system to monitor performance and produce other management account information. The system is due to be updated and it is expected that this will offer improved financial reporting.
- There is nothing built into the Sage system to detect duplicate payments.
- The Bursar confirmed that the School follows the Council's Contract Procedure Rules. Governing Body minutes show that two suppliers have expressed an interest in school uniform provision, but we are unable to confirm that this service has been put out to tender. There is a risk that the School will be seen as favouring a particular supplier and not being open and transparent.

Key Area Reviewed

4. Payroll Procedures

Areas Managed Well

- The Bursar prepares a salary adjustment sheet that details any changes to an employee's pay (e.g. overtime, unpaid leave, etc.) for that month, which she passes to the Finance Manager prior to payroll processing.
- At least two people are involved in authorising new appointments.
- Employees' personnel files are kept in a secure cabinet and access is restricted to authorised employees.
- All new employees appointed recently had been correctly set up on the payroll system.
- Recent leavers were paid promptly following their last day of employment.
- Statutory deduction returns are produced monthly and payments meet the HM Revenues and Customs deadline.
- The Bursar independently checks the information on the internet banking system to the Sage net payment report to ensure that it has been input correctly.
- There is a separation of duties within the payroll process as the same person cannot input and authorise employee payments on the internet banking system.

Potential Risks

- There is no formal process in place to inform the Finance Manager of any leavers. There is a risk

of overpaying leavers if she is not informed promptly.

- The Headteacher had not authorised a recent starter form to confirm that the salary information contained on the form was accurate.
- The Bursar obtains two written references prior to an employee taking up their post at the School; however, the written reference for one starter could not be located during our visit.
- The Bursar informs Strategic HR when appointing a new employee so that they can arrange Criminal Records Bureau (CRB) checks. Strategic HR was unaware of a recent starter that needed a CRB check despite the Bursar informing them. Strategic HR records detail a volunteer where a CRB application form had been sent to them in 2009 but this had not been returned. We are unable to establish whether the person still volunteers at the School.
- No one independently checks that the information that the Finance Manager has input on the Sage system is accurate and complete. There is a risk of incorrect payment or failure to pay. Similarly, no one checks the accuracy of the pension returns submitted to Denbighshire and Flintshire Councils.

Issue 17 – Medium Risk

Proposed Management Action, Officer Responsible & Target Date

No one independently checks the input of payroll information into the Sage system or the completion of pension returns. Additionally, there is no formal process to ensure that the Finance Manager is aware of leavers.

The Bursar will randomly check the inputs with immediate effect.

The Bursar has completed a process to inform the Finance Manager of leavers.

Bursar – September 2011

Issue 18 – Medium Risk

Proposed Management Action, Officer Responsible & Target Date

Strategic HR has not arranged for a criminal records bureau (CRB) check despite the recent starter completing an application form. We are unable to establish whether someone listed on Strategic HR's records as not having had a CRB check still volunteers at the School.

The recent starter has been CRB checked and the Bursar will check the records and identify anyone not CRB checked. A volunteer member of staff has been CRB checked and interviewed by the Chair.

Bursar – September 2011

DCC act as the umbrella body for the School in terms of CRBs; however, it is the School's responsibility to ensure that necessary checks are completed. With this particular employee, no form was received in HR, although the School maintains that this was sent in March. When the School contacted HR in June, the Department did the necessary checks and a CRB check was received on the 14 July 2011. As this is a Voluntary Aided School, HR does not have the details of the employees on our HR System, therefore we do not know who has been appointed to ensure that a check is made. Only the School can do this. In future, HR will be conducting audits on HR practices within schools and CRBs will form part of this. However, this will only be done on an annual basis. **HR Services Manager (Catrin Roberts) – September 2011**

Key Area Reviewed	
5. Income Procedures	
Areas Managed Well	
<ul style="list-style-type: none"> ➤ The School holds cash securely and access to the safe is restricted to authorised employees. ➤ The School receives the majority of its income via a new on-line system, Parent Pay, where parents pay via a credit or debit card for chargeable items, e.g. school meals, peripatetic music, and school trips. This reduces the amount of cash and cheques received by the School and cuts the administration time in processing payments. It is a good communication tool because parents can see what costs are outstanding and track their payment, and has a good reporting function because there are individual registers for each service type and parent. ➤ All gift aid donations are paid into a designated gift aid bank account, and the Finance Manager reconciles the income on a monthly basis. ➤ The correct amount of funds has been transferred from the gift aid account to the Trust account to offset the 15% shortfall within the voluntary aided school's capital grant programme. ➤ VAT claims are completed monthly and sent to the Council to reclaim the VAT. 	
Potential Risks	
<ul style="list-style-type: none"> ➤ The previous Headteacher received payment of £1,400 for external consultancy work undertaken while he was still working at the School. This income therefore belongs to the School and should be repaid. ➤ Cash records are held with the money in the cash tin. There is a risk that if the cash tin is lost or stolen, then there are no cash records to verify the cash held for banking and insurance purposes. ➤ The gift aid and admission notification letters issued to parents do not clearly state that the gift aid donation will not be solely used to fund the 15% gap in Assembly grants. The letters do not detail whether the donation will be made to the Trust or the School. The Government dictates that gift aid can only be claimed on donations to a charity, i.e. the Trust. 	
Issue 19 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
There is inadequate communication with parents and other donors on the use of gift aid donations. There is a risk that the gift aid arrangements are not open or transparent and could lead to challenge and reputation damage for the School.	<p>This information is shown in the Annual Report to parents and no questions have arisen. The letter asking parents to donate will be amended, along with the admissions letter.</p> <p>Gift Aid is made to St Brigid's School Limited.</p> <p>Chair of Governors – December 2011</p>

Key Area Reviewed	
6. ICT Security	
Areas Managed Well	
<ul style="list-style-type: none"> ➤ The Council's ICT service regularly backs up data held on the School's computer system. ➤ All ICT procurement is via the School's System Manager, who maintains an inventory of ICT equipment. ➤ School employees sign a written agreement that refers to the Council's Information Security 	

Policy, prior to being issued with a laptop.

- The School uses an external company to dispose of ICT equipment. The Environment Agency has appointed the company as an approved treatment facility. The Systems Manager uses software to remove sensitive information prior to disposal, and the company issues a destruction certificate to confirm the data removal.

Potential Risks

- Passwords to some of the computer systems are not changed regularly and computers are not automatically locked when they are not in use. There is a risk of unauthorised access to the system.
- School employees are unaware of their information security responsibilities, despite them being referred to the Council's Information Security Policy., e.g. locking their computer workstations, retaining confidential school data on personal computers and the security of universal serial bus (USBs) memory sticks. The School's System Manager plans to run an information security training course to raise awareness of these issues.
- While the School keeps admissions records, the Chair of the Admissions Committee also holds admissions records on a personal computer at his home. As records will contain pupils' personal information, this does not comply with the Data Protection Act 1998, as excessive records may be held in relation to the purpose they are being processed for or kept for longer than necessary. Additionally, there is a risk that data may be subject to unauthorised access, lost, or corrupted if insufficient security measures are in place.

Issue 20 – Medium Risk

Proposed Management Action, Officer Responsible & Target Date

There is insufficient data and information security as some system passwords are not changed regularly and computer workstations are not locked when not in use. There is also a lack of awareness amongst employees of their responsibilities to keep data secure and the Chair of Governors keeps personal data on a computer at his home.

The Council's Information Strategy is being adopted and will be ratified by the Governors at the next meeting. Staff will be made aware of the policy on 21st October on a Staff Training Day. The admissions information held by the Chair will be returned to the school and deleted off his computer.

Chair of Governors – October 2011

Key Area Reviewed

7. Admission Procedures

Areas Managed Well

- The Governing Body has documented the admissions criteria for both primary and secondary intake within an admissions policy, which it reviews annually.
- Governing Body minutes show that it regularly discusses admission arrangements and consults the Council on the admissions policy in line with the Welsh Government's School Admissions Code.
- The Governing Body has established an Admissions Committee to comply with the Government of Maintained Schools (Wales) Regulations 2005.
- An independent panel, organised by a Solicitor from the Corporate Governance Department, hears appeals made by parents against the Admission Committee's decisions.

Potential Risks

- Minutes do not confirm that the Governing Body approved the Admissions Policy 2012.
- We are unable to establish the effectiveness of the Admissions Committee, "to exercise its

powers to determine whether any child should be admitted to the school” (The Government of Maintained Schools (Wales) Regulations 2005 paragraph 57) as its roles and responsibilities are not documented, and no meeting minutes are taken to record the decisions made by the Committee.

- The above regulations also detail that the Admissions Committee must include the Headteacher, she has delegated this to another member of staff on the School’s senior leadership team.
- There are no documented procedures to cover the admissions process to assist with business continuity arrangements.
- The admissions policy details that applicants seeking admission to Year 7 at the School are “subject to their achieving the equivalent of Level 4 at Key Stage 2 in English, Maths, and Science in the Governors Entrance Examination”. Our review of the intake for September 2011 identified that two children have been offered and accepted places without sitting an entrance examination, one of which won a place on appeal. The Chair of the Admissions Committee, who is also the Chair of the Governing Body, explained that both children were unable to attend the entrance exam due to them being out of the country for a significant period and would have been unable to attend an alternative exam date. The Chair had contacted the headteachers from their current schools who predicted that they would have achieved Level 4 if they had sat the exam, although there is no written record of these discussions. Nothing is detailed in the admissions policy to cover exceptions to the criteria, but accepting pupils who have not fulfilled the criteria means that the policy is not being applied consistently. This increases the risk of reputation damage to both the School and the Council.
- The School passes admissions information to the Modernising Education service within the Council. There is a risk that the admission records held by the Council are inaccurate, as their records show that the children mentioned above had passed their exams. The School Admissions and Transport Eligibility Manager explained that they have problems in tying up the information that the School provides to them.
- The Chair of the Admissions Committee calculates the mean score for each pupil passing the exam and this information and other criteria (such as being Catholic or having siblings at the School) is provided to the Admissions Committee. The admissions criteria has not been applied consistently, as some children have been offered a place for September 2011 with a mean score of less than 12 and not meeting other elements of the criteria, while other children have not gained a place when attaining the requisite level and meeting other criteria.
- The School maintains a waiting list when places are oversubscribed. One Year 7 pupil (for September 2011) has gained a place even though there are other children who were higher on the waiting list.
- The Head of Modernising Education requested clarity on the selection process for Year 7 places in February 2011. We have not seen any evidence to confirm that the Chair of the Governing Body has responded to her questions.
- The School Admissions Code details that, “admission authorities **must** arrange their appeals timetable so that appeals made during the timetabled admissions process are heard within 30 school days of the specified closing date for the receipt of appeals”. All appeals are made to the Chair of the Admissions Committee in the first instance. The Solicitor, who is clerk to the Admission Appeals panel, does not receive prompt notification of the appeal and supporting documentation to comply with the Welsh Government’s statutory requirement.
- The Council has an Admissions Forum to monitor compliance with the School Admissions Code. The Headteacher has not attended the Forum due to a miscommunication.

Issue 21 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
The Admissions process is not open and	

<p>transparent as:</p> <ul style="list-style-type: none"> - the roles and responsibilities of the Admissions Committee are not documented; - the decisions of the Admissions Committee are not recorded; - there are no documented procedures to cover the admissions process; and - the Council's admission records do not match those held by the School. 	<ul style="list-style-type: none"> - The Governing Body reviews the membership of the Admissions Committee. It acts in accordance with the SI to review the Admissions Policies, recommend these to the Governing Body and consult as required. - The Admissions Committee debates the exam results and members sign decisions.; however, we will formally recording the decision making process within the minutes. - The terms of reference and operating methods will be completed. Chair of Governors – November 2011 - These will be checked in future when advised in accordance with the Admissions timetable. Christine Lloyd-Davies – February 2012
Issue 22 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>The Admissions Policy is not being applied consistently for the Year 7 intake for September 2011 as:</p> <ul style="list-style-type: none"> - two children have accepted a place to the School without sitting the required exam; - children have been offered a place without meeting the admission criteria where others who meet the required level have not; and - offers to children are not made in order of those listed on the waiting list. 	<p>We will review the exam system process and Admission policy.</p> <p>Chair of Governors – January 2012</p>
Issue 23 – Medium Risk	Proposed Management Action, Officer Responsible & Target Date
<p>The Welsh Government's School Admissions Code is not being complied with, as the Chair of the Admissions Committee is not submitting appeals letters to the clerk of the Admission Appeals panel within the statutory requirement of 30 days.</p>	<p>This will be ensured in future. The practice had been to hold appeals in the Summer Term and the change in timings had been missed. However the Council was advised in March of all appeals, but the School was advised that, due to the number of appeals in DCC, they would have to be held in May.</p> <p>Chair of Governors – January 2012</p>

Report Recipients

- Catherine Simpson, Headteacher, St. Brigid's School
- Anne Spiller, Bursar, St. Brigid's School
- Philip Eyton-Jones, Chair to the Governing Body
- Hywyn Williams, Corporate Director: Learning & Communities
- Jackie Walley, Head of Modernising Education
- Karen Evans, Head of School Improvement & Inclusion
- Julian Molloy, School Effectiveness Performance Officer: Secondary
- Carly Wilson, Lifelong Learning Finance Manager
- Paul McGrady, Acting Head of Finance and Assets
- Bethan Jones, Corporate Director: Business Transformation & Regeneration
- Graham Davies, LMS Lead Officer
- Craig Joyce, Senior Accountancy Officer LMS Unit
- Steve Price, Democratic Services Manager
- Cllr Eryl Williams, Lead Member for Education
- Cllr Bobby Feeley, Chair-Performance Scrutiny Committee
- Cllr Colin Hughes, Performance Scrutiny Member
- Cllr Julian Thompson-Hill, Lead Member for Finance & Efficiency
- Cllr Ray Bartley, Ward Member
- Cllr Neville Hughes, Ward Member
- Corporate Governance Committee
- Catrin Roberts, HR Services Manager (Extract to the report)

Key Dates

Review commenced	June 2011
Review completed	July 2011
Reported to Corporate Governance Committee	9 November 2011
Proposed date of 1 st follow up review	February 2012