

**REPORT TITLE: Annual Schools' Assurance Statements**

<b>Scrutiny meeting</b>	Audit and Governance Committee
<b>Chair</b>	Cllr John Bloxom
<b>Presenting Officer</b>	Kirsten Harrison, Director of Education
<b>Item Type</b>	Overview
<b>Purpose of Report</b>	To provide the annual overview schools' assurance statement for school audit reports that were finalised since the Audit and Governance Committee in July 2023 to June 2024. The reason for the extended time period this year is due to ARA 're-setting' from academic year auditing to financial year auditing and combining the 2022/23 and 2023/24 audits into one reporting period.
<b>Recommendations/ Action sought</b>	To note the process and assurance provided.
<b>Forthcoming Decisions</b>	N/A
<b>Background Documents</b>	N/A
<b>Appendices</b>	None
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## 1. Background

- 1.1. During 2018/19, Audit Risk Assurance (ARA) discussions with the then Director of Children's Services raised that internal audit activity within schools appeared low. Following a benchmarking exercise, ARA has consistently applied 7% of the productive audit plan days to schools' audits. This supports the S151 Officer in providing the relevant formal assurances to the Department for Education (DfE) as required.
- 1.2. The Director of Education requested that the Head of School Improvement should put in place a process of assurances from schools and governing boards that the audit recommendations were acted upon satisfactorily. The Head of School Improvement agreed a process for this with Internal Audit and with Governor Service Officers.
- 1.3. The confirmed assurance approach for 2022/23 and 2023/24 is outlined below.
- 1.4. It is designed to meet the objective to provide assurance that processes are in place to manage the Internal Audit identified schools' risks and to update on audit recommendation implementation.
- 1.5. In January 2022 it was agreed that Internal Audit would take responsibility for obtaining the update on audit recommendation implementation. This applied to all the audits undertaken from September 2021 onwards.
- 1.6. The 2021/22 schools audit outcomes were detailed in the 2022/23 Annual Report.

## 2. The Approach

### 2.1 The process adopted is as follows:

- i Internal Audit carries out an audit at a school and produces a report, with recommendations for action where appropriate.
- ii The report is copied to relevant parties.
- iii For audit reports finalised between July 2023 and June 2024: Internal Audit contacts the Chair of Governors and requests that the Chair completes and returns a statement on the progress on the recommendations made in the report. This might include either actions completed or current progress towards completion where there are longer-term actions.
- iv The statements are collected and provided to the School Improvement Education Lead who oversees Governance. The Director of Education reports the outcomes to Gloucestershire County Council's (GCC) Audit and Governance Committee (AGC).
- v Moving forward, the updated ARA Recommendation Monitoring process now includes the following in relation to schools' audit recommendations which will be applied for the 2024/25 audits onwards:
  - for those schools audited in the previous financial year, ARA will issue a recommendations action report to the Chair of Governors in Quarter

1 of the following financial year for a progress update to be provided; and to support reporting to the Audit and Governance Committee.

- the Headteacher will be provided with a copy of the final action report once the updates have been received. A copy of the final action report will also be shared with the School Improvement Team. The Headteacher and School Improvement Team will also be informed that open recommendations will be reported to the Executive Director of Children’s Services and Director of Education and shared at SLT.

2.2 For the 2022/23 and 2023/24 audits, the Director of Education will attend the July 2024 AGC to report and provide assurance to the Committee that processes are in place to manage the Internal Audit identified schools’ risks and update on audit recommendation implementation.

### 3. Key Findings and Outcomes

3.1. The following audit reports within scope for reporting are:

School	Date of Audit
Soudley Primary *	January 2023
Stonehouse Park Infant	February 2023
Hillesley C of E Primary	February 2023
Rodmarton Primary	March 2023
Randwick C of E Primary	April 2023
Church down Village Junior	April 2023
Blue Coat C of E Primary	June 2023
Bettridge	July 2023
Clearwell C of E Primary	July 2023
Shurdington C of E Primary	July 2023
Littledean C of E Primary	February 2024
Stratton C of E Primary	February 2024
Ann Edwards C of E Primary	March 2024
Northleach C of E Primary	March 2024
Uplands Primary	March 2024

3.2 Annual Assurance Statements have been received from all schools where recommendations were made except one (\* above, where all recommendations have been regarded as not implemented due to nil return).

3.3 The report shows that for some schools, not all recommendations have been implemented. These will be followed up again in the next annual recommendations monitoring round.

3.4 The audit themes for the 2022/23 and 2023/24 audits were Governance and Budgetary Control, Purchasing, Income (including Before and After school clubs) and Staffing and Payroll.

3.5 GCC colleagues continue to work closely to develop coherent and joined up approaches to deliver audit and financial services to schools: Area Finance Officers and the School Improvement Service in terms of obtaining support and advice for schools causing concern and Internal Audit.

#### **4. Conclusions and Recommendations**

4.1 The confirmed assurance approach for 2022/23 and 2023/24 audits applied as above met the objective to provide assurance that processes are in place to manage the Internal Audit identified schools' risks and confirm update on audit recommendation implementation.

4.2 The overarching key findings that required improvement from the finalised audits and related to Governance and Budgetary Control, Procurement, Income and Staffing and Payroll will be communicated to governors across the county.

4.3 Key themes and common findings will be shared via Schoolsnet (GCC's schools' intranet) What's Up Gov and the Heads Up newsletters for school leaders.

4.4 The Governing Boards whose schools were audited will continue to submit a return to Internal Audit to confirm the progress that has been made with the implementation of the audit recommendations that were identified.