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ISLE OF ANGLESEY
COUNTY COUNCIL

Anglesey County Council

Schools Thematic Review
1911.13/14

Internal Audit Report

December 2013

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1. INTRODUCTION

- 1.1 The Internal Audit Team has a three / four year rolling program of auditing the key financial and governance controls within schools. As a result of this process the Audit Team identifies certain common areas where controls are weak, or are not being consistently applied. This report aims to bring together these areas of identified control weakness and to make recommendations which, if implemented, will assist schools in strengthening the internal control framework in these areas.
- 1.2 In 2012/13 and 2013/14 to date we have reviewed a number of primary and secondary schools and identified areas where weaknesses in the internal control system were apparent as identified in the main body of the report.
- 1.3 Internal Audit has produced similar reports on an annual basis for a number of years now however it is apparent that the same issues are being repeated year on year. This review therefore has gone further than being a summary of issues identified through our reviews this year and into the underlying causes of the issues identified.
- 1.4 As part of this review enquiries were made to the Education Service and headteachers within individual schools to ascertain what training was provided and what guidance issued to members of staff with a financial management responsibility within schools; job descriptions were also reviewed to ascertain defined responsibilities in relation to financial management and maintenance of internal control. Enquiries were also made in relation to the training and guidance offered to school governors in terms of their responsibility for the oversight of financial management of schools. The results of these enquiries are recorded in part 5 of this report.

2. EXECUTIVE SUMMARY

2.1 Objectives of the Audit

- ◆ To identify the main weaknesses found in the operation and effectiveness of internal controls relating to income and expenditure within the schools reviewed.
- ◆ To highlight key areas where weaknesses in the financial management of schools reviewed were found.
- ◆ To highlight other key non-financial areas where risks were identified in the schools reviewed.
- ◆ To ascertain what training and guidance is made available to headteachers and governors in relation to the financial management of schools.

2.2 Key Findings

- ◆ It was seen that there is generally a lack of training and procedural guidance available to headteachers in relation to financial management of schools and other

staff within schools with responsibility for income collection, recording and banking.

- ◆ There was no formal procedure to make relevant staff aware of the need to comply with the Council's Financial Procedure Rules and limited evidence of supervisory checks being carried out by headteachers in relation to financial systems. This is evident also from the investigations undertaken by Internal Audit in relation to referrals.
- ◆ Schools did not have copies of the Education Service's procedures / formal guidance documentation to support financial operations.
- ◆ A number of the control weaknesses identified within this report have been identified in previous years and reported annually in the relevant year's thematic review.
- ◆ There is little evidence of strengthening of control in these areas as supported in the findings of this year's 'Follow Up' review of the progress made by schools in implementing 'High ' and 'Medium' recommendations made in individual schools' Internal Audit Reports in 2012/13. This review resulted in an opinion of 'little progress' having been made in implementing recommendations made in the period.
- ◆ The lack of adequate training and procedural guidance and support from the Education Service and the lack of effective systems of internal control operating within schools creates an increased risk of financial irregularity and / or financial loss materialising.

3. FINDINGS

3.1 Budgetary Control

- ◆ Records maintained centrally by the Finance Service indicate that as at the year ended 31/03/13, ten of the authority's 54 schools ended the year with a deficit balance. Records also show that 22 schools had reserves in excess of 5% of the budget allocation. The Wales Audit Office and Inspectorate recommend retaining between 3% and 5% of the budget in reserves.
- ◆ There have been changes in the way schools receive financial information – including budget monitoring reports since the implementation of the Civic financial system in April 2013. In the past ledger reports were sent monthly to the Education Service at the month end for uploading to SIMS; reports were then compiled centrally and issued to the schools for monitoring purposes.
- ◆ In 2013/14 school budgets have been uploaded directly to Civica (previously held within a holding account) and budget reports, in a more detailed format, are issued directly to schools at the month end via email. Two of the Authority's secondary schools and ten primary schools currently have Civica web access; this allows schools to access up to date information regarding the status of their own accounts.
- ◆ To ensure that the school's finances, including reserves, are appropriately managed it is recommended that a specific strategy or policy is agreed in relation to the effective management of the school's finances; the strategy should be aligned to the

School Development Plan and should encompass the regular monitoring and scrutiny of the budget position including the minimum frequency, level of detail and general format of financial information to be provided to the school governors.

3.2 Delegation of financial powers

- ◆ The financial powers delegated to the headteacher, the headteacher and chair of the governors jointly and the Finance Sub Committee where relevant were not always formally reviewed on an annual basis in accordance with Education Service guidelines.

3.3 Declaration of Business Interests

- ◆ Although all schools audited in the period maintained a register of the business interests of the headteacher and the governors, the registers were found to not be complete in all cases and some were not reviewed annually in accordance with Fair Funding guidelines.
- ◆ Governing bodies should ensure the register is up to date and complete. Dated nil returns are required where appropriate.
- ◆ To ensure evidence of completeness the register should be signed off annually by the chair of the governors and the register should be made available for viewing on request.

3.4 School Meals Income

- ◆ The issues identified from audits of school meals income records in the period include the following:
 - i. School meals registers and supplementary records being completed in pencil rather than ink;
 - ii. No registers being maintained to record meals taken by staff and / or visitors to the school;
 - iii. Free school meals being provided to pupils without the formal approval of the Education Service;
 - iv. 'Analysis of School Meals Served' return (PY40) not being completed and signed by the school cook and not signed and verified as correct by the school meals clerk and forwarded promptly to the Education Service at the month end in accordance with Education Service guidelines;
 - v. Calculation errors within the school meals registers and arrears balances not being carried forward correctly;
 - vi. Weekly summary records (CT183a) not being completed to support the daily school meals registers calculations and allow reconciliation of records to confirm accuracy;

- vii. School meals income not being banked on a prompt and regular basis ie. when £200 or more is collected or at least once a week;
- viii. Allowing arrears of school meals income to reach comparatively high levels and failure to act promptly in referring debts to the Finance Service to instigate formal debt recovery procedures where appropriate;
- ix. Headteachers not signing the CT182a monthly summary record of school meals income collected at the end of each month following the last banking to confirm that the information recorded is complete and correct prior to forwarding the CT182a to the Finance Service.
- x. No evidence that staff with responsibility for school meals income collection and banking aware of the Council's Financial Procedure Rules and the Education Service's supplementary guidance relating to the collection, recording and banking of income.
- xi. Supervisory checks on the school meals income system not being carried out by headteachers in accordance with Education Service guidelines.

3.5 Ordering of Goods and Services

- ◆ As stated in 3.1 above, two of the Authority's secondary schools and ten primary schools currently have access to the Civica system. The P2P (Procurement to Payment) cycle allows entry of a requisition for goods/services to an authorised supplier and approval by an authorised officer to create a purchase order on the system. The 'goods receipting' function is completed upon receipt of goods and the invoice is scanned into the system with automatic matching to the receipted order value and automatic payment of the receipted invoice.
- ◆ Separation of duties is maintained on the Civica system in accordance with authorised access levels and within pre-determined approver authorisation limits.
- ◆ Schools that do not yet have access to Civica continue to complete requisition forms manually and forward these to SIMS for entry to the Civica system. SIMS operators should hold an up to date listing of authorised signatories for all schools to ensure that only properly authorised transactions are processed.
- ◆ A number of audits completed in the period identified that schools often do not follow the correct procedure in relation to the completion of requisition forms in advance of the purchase. Consequently there is no clear audit trail to confirm that the expenditure was properly authorised in advance and, as no record is maintained of the goods or services ordered, it is not possible to conduct the appropriate pre-certification checks to verify that the goods and services received are correct, in accordance with specification, and priced as agreed.
- ◆ Additionally, the failure to follow the correct procedures means that no funds have been committed against the budget in SIMS. This reduces the effectiveness of the

SIMS commitment accounting system and increases the risk of overspending against the budget.

- ◆ It was also seen that the 'stock' box on the coding slips was not completed in all cases to confirm that the responsible officer routinely monitors purchases for the purpose of updating inventory records to maintaining control over school property.

3.6 Collection of general income

- ◆ Instances were identified where an official receipt was not completed and issued in respect of income received by the school eg. for music tuition fees, lettings fees, donations and other miscellaneous income including transfers from school funds. (Official receipt books are issued by the secretarial section of the Finance Service.)
- ◆ To comply with Education Service good practice guidance and provide a clear audit trail of the school's income a line should be drawn after the last receipt issued relating to the banking (yellow copy) and the total amount banked and the relevant date noted.
- ◆ Income collected in respect of music tuition and school lettings income should not be banked in the school fund; this income is due to Anglesey County Council and should be banked in the Council's general account and the appropriate income analysis form (**CT202 / CT34**) completed and forwarded to the Council's Cashiers.

3.7 Letting of premises

- ◆ School governors are responsible for determining the charges to be applied for letting the school premises. Although the schools audited in the period had developed a charging policy there was not, in all cases, a procedure for ensuring that the policy was formally reviewed and approved by the governors on a regular basis to ensure the policy and associated rates remained relevant and up to date.
- ◆ In order to evidence that the hirer is aware of the terms and conditions of letting school premises and has agreed to abide by these terms and conditions it should be ensured that the hirer has completed the lettings agreement form and returned a signed copy to the school in advance of the let. A number of examples were identified where this was not done.
- ◆ It is part of the procedure to record on the school's copy of the lettings form the relevant official receipt number and the amount collected to ensure that lettings income records are complete and reliable. Again, there were examples of these records not being maintained.

3.8 Music Tuition Fees

- ◆ The fee for music tuition should be set by the governing body (unless this power has been formally delegated to the headteacher) and should be formally reviewed on an annual basis. There was evidence to show that the schools audited in the period did undertake this formal review of the fees charged for music tuition.

- ◆ It was identified however that the parent / guardian had not in all cases signed the appropriate agreement allowing the pupil to receive music tuition and to evidence acceptance of the responsibility for paying the full fee.
- ◆ As with lettings income above, music tuition records were not always updated to record against the pupil's record details of all income collected and the corresponding official receipt number.

3.9 Supply staff

- ◆ All schools maintain diary records, manual or electronic, of the use made of supply staff. It was found however that records were not always complete and were often not sufficiently detailed; records should include the date and duration cover was provided and the reason why supply staff cover was necessary i.e. these records should be sufficiently accurate and detailed to ensure that there is a sound basis for headteachers (or other officers with responsibility for certifying such claims for payment) to certify the work done and authorise the supply claims for payment.
- ◆ Monthly financial reports (payments to supply teachers) should be reconciled to these diary records to ensure that the costs appropriated to the school's budget are correct.

3.10 School Fund

- ◆ Internal Audit does not conduct detailed testing in relation to the school fund but does review the accounting records to ascertain whether records are maintained in chronological order, in a format that shows the current balance on the account. Checks are also made on a sample basis to confirm that expenditure is supported by valid invoices/receipts and that income is appropriately receipted; paying-in slips and cheque book stubs are also reviewed to ensure they have been appropriately completed to provide an audit trail of all income and expenditure transactions.
- ◆ Evidence was seen in all cases that a reconciliation of records to the school fund bank account statements was conducted to ensure that all records balance.
- ◆ It was found in one instance however that cheques on the school fund bank account had been pre-signed by one of the authorised signatories; cheques relating to the school fund should not be pre-signed by any signatory on the account; all relevant supporting documentation should be in place prior to the issue of cheques.
- ◆ Main findings in relation to audits of school funds relate to the requirement for the funds to be independently audited on an annual basis, by a person appointed by the board of governors. (Financial Procedure Rules 4.8.3.1.4) This should be undertaken promptly following the year end and the audit certification and statements of account formally presented to the governors for review.
- ◆ The statement of accounts relating to the school fund should be produced in accordance with the recommendations of the 'Guidance Notes for Governors and Headteachers on the Management of School Funds' and sufficiently detailed to enable governors and parents to obtain a clear picture of the activities on the fund.

3.11 ICT / Internet Policy

- ◆ Schools should have in place a comprehensive and formally approved acceptable use of ICT / Internet policy. The policy should include access by pupils, all staff and the school's governors. The policy should explain in a clear manner what is considered to be inappropriate use of ICT facilities / internet and the likely penalty for not conforming to the policy.
- ◆ A copy of the policy should be issued formally to all relevant users; staff and governors should be required to sign a record to indicate that they have received and understood the policy.
- ◆ No issues were identified in relation to the schools audited in the period other than the requirement for the policies to be formally reviewed on a regular basis to confirm their relevancy and keep the policies up to date.

3.12 Data Protection

- ◆ All schools audited in the period maintained their registration with the Information Commissioner in compliance with the Data Protection Act 1998.

3.13 Property Record / Inventory

- ◆ There were some weaknesses identified in relation to recording and control of school property. Issues related to inventories not being accurate and complete, not being sufficiently detailed and up to date. It was also identified that annual checks on the property record were not always completed and reviewed by the headteacher in accordance with Financial Procedure Rules.
- ◆ To comply with the Council's Financial Regulations [4.8.3.3.1] all items with an original purchase price of £250 or more should be recorded in a property record or inventory; serial numbers should be included as appropriate.
- ◆ The record should be sufficiently detailed to include the location of items and should be updated periodically to take account of any deletions.
- ◆ There should take place at least an annual check of property against the property record and action should be taken on any discrepancies identified. [4.8.3.3.2]
- ◆ The person completing the verification exercise should sign and date the property record to evidence the check undertaken; the results of the check should be reviewed and signed off by the headteacher.

3.14 Identification of School Property

- ◆ To deter theft and allow identification, school property should be visibly and permanently marked as the property of the school. It was found that not all schools audited in the period were ensuring that property was appropriately marked to deter theft.

3.15 Breakfast Records

- ◆ Internal Audit testing in relation to the administration of the free school breakfast scheme identified that one school did not maintain a register on a daily basis of all pupils partaking in the scheme to allow reconciliation to the canteen's weekly summary records of breakfasts provided and to support the figures on the monthly return forwarded to the Education Service (Annex C).
- ◆ In some cases there were minor discrepancies in the figures recorded on the Annex C return as compared to the breakfast register records. Schools should ensure that records are accurate and can be reconciled.

3.16 Petty Cash

- ◆ There were no issues raised in relation to petty cash in the period. The following should be noted for information:
 - ◆ To comply with the Council's Financial Procedure Rules petty cash transactions should be limited to minor items of expenditure [4.8.4.6.4] and the balance of petty cash retained for day to day use also limited to a low value.
 - ◆ All transactions should be appropriately recorded and supported by valid VAT invoices / receipts.
 - ◆ Records of transactions should be regularly reconciled to cash balances by an independent person.
 - ◆ Cash retained on site should be held securely with access restricted as appropriate.

3.17 Governance arrangements and Statutory Instruments

- ◆ The constitution of the governing body should comply with statutory instruments in particular ensuring that the composition of the governing body is correct and that meetings in which decisions are made are quorate.
- ◆ Some schools reported that it was difficult to attain the correct balance of representation.
- ◆ Schools were aware of the requirements to provide public access to agendas, minutes and papers of the governing body and aware of the need to comply with Statutory Instruments (The Government of Maintained Schools (Wales) Regulations 2005) in their arrangements to maintain the minutes of the governors' meetings, including accompanying documentation. The regulations (section 47) state that each page be numbered, and if the minutes are not recorded in an appropriate book, each page must be signed by the person with the responsibility for warranting their accuracy.
- ◆ It was noted that most schools did not have procedures in place to ensure that school policies are regularly reviewed, updated where necessary and formally approved by the Governing Body where appropriate to ensure compliance with current legislation and corporate governance requirements.

3.18 Performance Targets

- ◆ All schools had formally agreed performance targets for the headteacher and deputy

before the beginning of the academic year to ensure that the school's objectives would be met.

- ◆ Schools should be reminded that copies of targets and results of reviews should be forwarded to the Education Service.

3.19 Fleet & Driver Management Policy

- ◆ Testing carried out in the period showed that not all schools were fully compliant with the Council's Fleet & Driver Management Policy.
- ◆ Procedures should be put in place to ensure compliance with the Authority's Fleet & Driver Management Policy; in particular drivers should complete the relevant drivers' declaration form and provide relevant documentation to support the declaration.
- ◆ Monitoring of compliance with the Fleet & Driver Management Policy should be carried out on an on-going basis; staff should not be permitted to drive Council owned vehicles or drive their own vehicle on Council business unless a copy of the current drivers' license and valid insurance (including 'business use') has been produced as appropriate.

3.20 Statistical Census data

- ◆ Internal Audit reviews the school attendance registers to verify that the statistical census forms submitted to the Education Service are accurately completed. A variance in the figures for pupil numbers was identified in relation to one of the schools audited in the period and this finding was reported and a recommendation made that the school should investigate the discrepancy and inform the Education Service of any revised totals in order to adjust the funding allocation as appropriate.

4 DEFINED RESPONSIBILITIES IN RELATION TO FINANCIAL MANAGEMENT

- ◆ **Fair Funding Scheme - the** funding framework under which the Local Authority distributes funding to maintained schools contains requirements relating to financial management and associated issues.

Within Section 2.1.1 of the scheme: **Application of financial controls to schools** – it is stated:

Schools are required to abide by the Authority's requirements on financial controls and monitoring in the management of their delegated budgets - both those in the scheme and those requirements in more detailed publications referred to in the scheme but outside and compatible with it.

The Council's Contracts Standing Orders for the time being in force will apply to schools subject to the following provisos:

- i) References to **Corporate Director** or **Head of Service** shall be construed as a reference to the Headteacher;

- ii) Reference to **Committees** shall be construed as reference to the Governing Body or a duly authorised committee of the Governing Body;

The County Council's Financial Regulations for the time being in force shall apply to schools subject to the following provisions:

- i) References to **Corporate Director** or **Head of Service** shall be construed as reference to the Headteacher;
- ii) Reference to **Committees** shall be construed as reference to the Governing Body or a duly authorised Committee of the Governing Body except that reference to the Executive Committee shall continue to refer to the Executive Committee of the County Council.

Within the Council's Financial Procedure Rules it is stated:

These Financial Procedure Rules apply to all Committees of the Council and Members, to school governing bodies and to all employees (including those in schools with delegated budgets). [4.8.1.3]

◆ **Job descriptions / defined roles -**

Responsibilities of **headteachers** in relation to financial management are defined within the job description as follows:

To establish effective administrative procedures, including financial control;

Allocating, controlling and accounting for those financial and material resources of the school.

The Education Service stated that **school governors** are directed to the Welsh Government's 'Governors Wales' website (<http://www.governorswales.org.uk/law/>). The Governors Wales handbook is designed to help school governors fulfil their role and responsibilities as governor and understand their legal responsibilities.

5 TRAINING AND PROCEDURAL GUIDANCE

- ◆ At the time of the enquiry the Education Service stated that there was no formal training being provided to headteachers in relation to financial management of schools. It was also stated that headteachers and other staff as appropriate within schools are not formally informed of the requirement to comply with the Council's Financial Procedure Rules and are not provided with a copy of the Education Service's procedures / formal guidance documentation in relation to the following:

- i. Supervisory checks: school meals income;
- ii. Ordering and paying invoices;
- iii. General income collection and banking;
- iv. Music income collection and recording;

v. Management of the school fund and audit requirements.

- ◆ It must be noted that the procedural guidance documentation currently in use, is now dated (held originally on 'Wordpro') and elements of the guidance eg. procedures relating to ordering of goods and services and payment of invoices have been/will be superseded by the Civica P2P (Procurement to Payment) system. In the main part however the guidance continues to be relevant although not reviewed for a number of years.
- ◆ The Auditor was informed that the Education Service is in the process of formulating a programme for new headteachers which will include budget management on the agenda and that information bulletins covering different aspects including eg. budget management will be part of the next business meeting held with headteachers with more detailed guidance to follow.
- ◆ A random sample of headteachers spoken to as part of this audit enquiry stated that they are offered, and do attend, surgeries held by the Service Accountant for Education and find these very useful. Only one headteacher out of the six questioned as part of this audit stated that she had received training in relation to budget management. It was stated also that clerical staff within schools do not receive training.
- ◆ Headteachers spoken to also stated that they have recently attended 'workshop' sessions including a presentation on the new reporting format under the Civica financial system which was found to be informative and helpful.
- ◆ Direct enquiries to our sample of headteachers working in primary schools found that the headteachers did not possess any procedural guidance documentation to support the school's financial operations. It was also found that headteachers were not formally informed of their obligation to comply with the Council's Financial Procedure Rules and although most headteachers believed that there was a copy of the Fair Funding Scheme document held within their school, they were not aware that the scheme conferred upon them the requirement to abide by 'the Authority's requirements on financial controls and monitoring in the management of their delegated budgets - both those in the scheme and those requirements in more detailed publications referred to in the scheme but outside and compatible with it.'
- ◆ The Education Service stated that training sessions relating to the financial aspects of a governor's role have not been held recently but the training programme put in place for the current year includes scheduled training for governors on 'Financial and Personnel Management' in March 2014.

6 CONCLUSION

- ◆ Based on the findings of the Internal Audit reviews of schools conducted to date in the period and the enquiries made to the Education Service and headteachers within individual schools as part of this audit it is concluded that headteachers in a number of schools are not fully aware of the requirements to comply with the Council's Financial Procedure Rules and supplementary procedural guidance.

- ◆ This is reflected in the number and nature of the recommendations made within the Internal Audit reports issued in the period to date and increases the risk of financial irregularity, or worse, within the system.
- ◆ A number of the control weaknesses identified in this report (paras 3.1 to 3.20) have been identified in previous years and reported annually in the relevant year's thematic review.
- ◆ There has been little evidence over the years of strengthening of control in these areas and this is supported by this years' 'Follow Up' review of the progress made by schools in implementing 'High' and 'Medium' recommendations made in individual schools' Internal Audit Reports in 2012/13. This review resulted in an opinion of 'little progress' having been made in implementing the recommendations made. Reports on implementation rates are reported to the Audit Committee on a regular basis and do not show the Service in a good light. In addition Internal Audit has been required to spend a disproportionate amount of time investigating school finance related referrals of irregularity and / or 'fraud.'
- ◆ No formal training relating to the financial aspects of a governor's role has been provided in the last two years; the training programme put in place for the current year however includes scheduled training for governors on 'Financial and Personnel Management' in March 2014.
- ◆ Although no formal training has been provided in the past to support headteachers and staff with responsibility for financial systems within schools, the Education Service is in the process of formulating a programme for new headteachers which will include budget management on the agenda and will include information bulletins covering different aspects including budget management as part of business meetings held with headteachers in the future.

7 Action Plan

The priority of the recommendations made is as follows:

FUNDAMENTAL	SIGNIFICANT	MERITS ATTENTION
ACTION IS IMPERATIVE TO ENSURE THAT THE OBJECTIVE FOR THE AREA UNDER REVIEW IS MET	REQUIRES ACTION TO AVOID EXPOSURE TO SIGNIFICANT RISK IN ACHIEVING THE OBJECTIVE FOR THE AREA UNDER REVIEW.	ACTION IS ADVISED TO ENHANCE CONTROL OR IMPROVE OPERATIONAL EFFICIENCY

REF	RECOMMENDATION	CATEGORISATION	ACCEPTED Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE
1.1	<p>The Education Service should ensure that headteachers and governors receive adequate training to support them in their respective roles in relation to financial management of schools and the oversight of financial management.</p> <p>This should include making relevant staff within schools formally aware of their obligations to comply with the Council's Financial Procedure Rules and the Education Service's supplementary procedural guidelines.</p>	High	Accepted	<p>Initial training for Governors To be held in February 2014, with the same messages to be shared among headteachers.</p> <p>To be continued through a programme of communication, guidance and training as the Department's guidelines are revised.</p>	By 31 March 2014 followed by a programme.	Primary Education Officer
2.1	<p>Procedural guidance documentation should be reviewed, amended and enhanced as appropriate to provide consistent and relevant guidance to staff within schools to ensure the correct operation of financial systems and compliance with the Council's Financial Procedure Rules.</p>	Medium	Accepted	<p>Department officers will prepare a programme, in accordance with the Action Plan, for review, update and to close gaps in the guidance documents, in accordance with the financial regulations of the County Council. These will form the basis of the implementation of the programme referred to above.</p>	By July 2014	Head of Learning (job be filled in January, 2014)

REF	RECOMMENDATION	CATEGORISATION	ACCEPTED Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE
3.1	Headteachers and staff with financial responsibilities should be issued with copies of the Council's Contract and Financial Procedures Rules, or provided with details as to where to access them, and be required to sign a declaration to the effect that they have received, read, understood and agreed to abide by both sets of Rules.	Medium	Accepted	Arrangements will be made in the meeting of primary school teachers to provide an explanation of the importance of the arrangements and for every school to have access to information. A record will be maintained of those signing in the schools and that they have received the information, understand and agree to abide by them.	31 March 2014	Primary Education Officer
4.1	The Education Service should circulate this report to all schools to inform them of issues identified and to initiate a review of systems in these areas as appropriate.	Medium	Accepted	Arrangements will be made in the meeting of primary school headteachers to explain the importance and the need to act in accordance with the report's contents and guidelines. Electronic copy of the report will be provided to every primary school headteachers.	31 March 2014	Primary Education Officer