

SUBJECT: INTERNAL AUDIT
Progress Report for Quarter 3 (2024/25)

DIRECTORATE: Resources
MEETING: Governance & Audit Committee
DATE: February 2025
DIVISION/WARDS AFFECTED: All

1. PURPOSE

To consider the adequacy of the internal control environment within the Council based on the outcomes of audit reviews and subsequent opinions issued to the 31st December 2024 (Quarter 3).

To consider the performance of the Internal Audit Section over the first 6 months of the current financial year.

2. RECOMMENDATION(S)

That the Committee consider and note the audit opinions issued.

That the Committee note the progress made by the Section towards meeting the 2024/25 Operational Audit Plan and the Section's performance indicators at the 9 month stage of the financial year.

3. KEY ISSUES

- 3.1 Audit work has started in line with the 2024/25 agreed audit plan, considered and approved by the Governance & Audit Committee in April 2024.
- 3.2 This report gives brief details of the work undertaken in the year to date. The report also gives details of the Section's performance indicators for the months to 31st December 2024.
- 3.3 The Public Sector Internal Audit Standards came into force in April 2013 (updated March 2017) which the Internal Audit team needs to demonstrate compliance with.
- 3.4 The new Global Internal Audit Standards (GIAS) were issued in January 2024. They will replace the International Professional Practice Framework, the mandatory elements of which are the basis for the current UK public sector internal auditing standards (the PSIAS). The PSIAS are issued under the authority of the Relevant Internal Audit

Standard Setters (RIASS). The RIASS have agreed to use the new GIAS as the basis for internal auditing for the UK Public Sector and have asked the UK Public Sector Internal Auditing Standards Advisory Board (IASAB) to carry out a review of the new standards with a view to identifying and producing any sector specific interpretations or other material needed to make them suitable for UK public sector use.

The effective date of the new material developed by IASAB will be 1st April 2025. Until then, the existing PSIAS based on the old International Professional Practices Framework will continue to apply.

- 3.5 The year end opinion for 2024/25 will be based on the audit work undertaken during the year, cumulative audit knowledge from previous years on key financial systems along with any assurance gained from other parties where relevant.

4. REASONS

- 4.1 Since the start of the financial year, the Internal Audit Section has completed 35 audit jobs to draft stage from its 2024/25 Operational Audit Plan; 22 of these being opinion related and are shown in the table at Appendix 1.
- 4.2 In relation to audit opinion related reports, 8 had been issued in draft during the third quarter of the year;
1. Corporate Sundry Debtors – Reasonable Assurance
 2. Property Services Helpdesk/ Reactive Maintenance – Reasonable Assurance
 3. Commissioning & Contracts (Follow-up) – Reasonable Assurance
 4. Registration Services – Reasonable Assurance
 5. Private Sector Leasing (Follow-up) – Reasonable Assurance
 6. Waste Collections – Reasonable Assurance
 7. Usk Post Office – Reasonable Assurance
 8. Contact Centre – Reasonable Assurance
- 4.3 It is pleasing to report that no 'unfavourable' audit opinions have been issued during Quarter 3.
- 4.4 However, as detailed during the previous progress report, 1 opinion job had been issued during the year with a Limited audit opinion and not reported to the Committee. This was the audit review undertaken at **Caldicot School**.

The delay in reporting this to the Governance & Audit Committee was due to HR investigations being undertaken following the Acting Chief Internal Auditor being appointed by the School as the independent investigating officer. These investigations have now concluded, and the matter was dealt with in accordance with the Welsh Government

Disciplinary and Dismissal Procedures for School Staff and the Schools Disciplinary Policy. The outcome of the process is confidential.

As this process has now concluded, we are now in a position to share the findings from the audit review with the Committee. These can be found within Appendix 4 of this report.

- 4.5 Two reactive unplanned reviews were completed during Quarter .
- Anti-Fraud, Corruption & Bribery Risk Assessment
 - Financial Assessments of Domiciliary Care Tenders
- 4.6 At the end of quarter 3, 65% of the agreed audit plan has been deemed as being started or in progress.
- 4.7 Eight special investigations / reactive pieces of work have been undertaken during the first 3 quarters of the year. 6 of these have been closed / completed during the quarter, the other 2 remain outstanding and are subject to further investigation.
- 4.8 Appendix 3 of the report gives details of the Section's performance indicators as at the 31st December 2024. Overall, 49.3% of the 2024/25 Audit Plan has been completed. This is slightly behind target (50%) although projections are such that this will be made up during quarter 4.

5. SERVICE MANAGEMENT RESPONSIBILITIES

- 5.1 Heads of Service and service managers are responsible for addressing any weaknesses identified in internal systems and demonstrate this by including their management responses within the audit reports. When management agree the audit action plans, they are accepting responsibility for addressing the issues identified within the agreed timescales.
- 5.2 Ultimately, managers within MCC are responsible for maintaining adequate internal controls within the systems they operate and for ensuring compliance with Council policies and procedures. All reports, once finalised, are sent to the respective Chief Officers and Heads of Service for information and appropriate action where necessary.

6. FOLLOW UP AUDIT REVIEWS

- 6.1 Where 'unfavourable' (Limited Assurance / No Assurance) audit opinions are issued, they are followed up within a twelve month timescale to ensure that the agreed actions have been taken by management and that the internal control systems are improved.
- 6.2 As at the end of quarter 3, five follow-up reviews had commenced during the quarter with two reports and revised opinions being issued as at the 31st December 2024.

Year	Assignment	Opinion	Status
2023/24	Chepstow School	Limited	Work in Progress
	Till Float	Limited	Work in Progress
	Commissioning & Contracts	Limited	Reasonable
	Mileage	Limited	2024/25 – Q4
	General Expenses	Limited	2024/25 – Q4
	Children Looked After Savings	Limited	2024/25 – Q4
	Private Sector Leasing	Limited	Reasonable
	Democratic Services & Governance	Limited	Work in Progress

- 6.3 It is pleasing to report that the 2 follow-up reviews completed during quarter 3 of the 2024/25 financial year (Adult Services Commissioning & Contracts & Private Sector Leasing) both received more favourable audit opinions following the review.
- 6.4 The timing of a follow-up review is based on when the previous final report was issued plus enough time for management to successfully implement their management actions along with sufficient time to pass to ensure the changes are fully embedded within the service.
- 6.5 During the 2024/25 financial year the following unfavourable opinions have been issued. These reviews have not yet been followed up, this will take place during the 2025/26 financial year.

Year	Assignment	Opinion	Status
2024/25	Job Evaluation	Limited	2025/26
	Procurement Cards (2023/24)	Limited	2025/26
	Caldicot School	Limited	2025/26
	Mardy Park Residential	Limited	2025/26
	Facilities & Building Cleaning	Limited	2025/26
	Bank Imprest - Severn View Residential	Limited	2025/26

7. RESOURCE IMPLICATIONS

None.

8. CONSULTTEES

Deputy Chief Executive / Chief Officer Resources
Chair of Governance & Audit Committee

Results of Consultation:

N/A

9. BACKGROUND PAPERS

Draft Operational Audit Plan 2024/25

10. AUTHORS AND CONTACT DETAILS

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APPENDIX 1

Internal Audit reviews from the 2024/25 Draft Operational Audit Plan where fieldwork has been completed and/or final reports issued since 01/04/24 are listed in the table below.

Internal Control Opinions give the auditor's overall conclusion on the control environment operating in each system/establishment under review. Opinions range from Substantial Assurance through to No Assurance (Appendix 2).

Draft issued indicates that a draft report has been issued and a response is awaited from the client before the report can be finalised.

Status of reports as at 31st December 2024

Internal Audit Services - Quarter 3

Opinion Summary	Number
Substantial Assurance	2
Reasonable Assurance	13
Limited Assurance	6*
No Assurance	0
Unqualified	2
Qualified	0
Total	23*

* Severn View Bank Imprest was an Unplanned / Reactive Review.

Job number	Directorate	Service	Job Name	Risk Rating / Priority	Final / Draft	Opinion given
P2425-43	Communities & Place	Enterprise and Community Animation	Homelessness Assessment & Prevention	High	Final	Substantial
P2425-52	Customer, Culture and Wellbeing - Mon Life	Environment & Culture	Active Travel	High	Draft	Substantial
P2425-02	Resources	Finance - Revenues, Systems & Exchequer	Corporate Sundry Debtors	Medium	Draft	Reasonable
P2425-04	Resources	Landlord & Commercial Services	Property Services Helpdesk/ Reactive Maintenance	Medium	Draft	Reasonable

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Job number	Directorate	Service	Job Name	Risk Rating / Priority	Final / Draft	Opinion given
P2425-12	Children & Young People	Achievement & Attainment	Flying Start (2023/24)	Medium	Final	Reasonable
P2425-16	Children & Young People	Primary Schools	Rogiet Primary	Medium	Final	Reasonable
P2425-27	Social Care, Safeguarding & Health	Adult Services	Commissioning & Contracts (Follow-up)	High	Draft	Reasonable
P2425-32	Social Care, Safeguarding & Health	Childrens Services	Youth Offending Service (2023/24)	Medium	Final	Reasonable
P2425-34	Social Care, Safeguarding & Health	Public Protection	Registration Services	High	Final	Reasonable
P2425-40	Communities & Place	Placemaking, Housing, Highways and Floods	Car Parks	Medium	Final	Reasonable
P2425-44	Communities & Place	Enterprise and Community Animation	Private Sector Leasing (Follow-up)	High	Draft	Reasonable
P2425-45	Communities & Place	Neighbourhood Services	Waste Collections	Medium	Draft	Reasonable
P2425-50	Customer, Culture and Wellbeing - Mon Life	Community Hubs, Community Education & Libraries	Usk Post Office	Medium	Final	Reasonable
P2425-51	Customer, Culture and Wellbeing - Mon Life	Community Hubs, Community Education & Libraries	Contact Centre	Medium	Draft	Reasonable
P2425-60	People, Performance and Partnerships	Performance & Data Insight	Service Business Plans	Medium	Final	Reasonable
P2425-03	Resources	Finance - Revenues, Systems & Exchequer	Procurement Cards (2023/24)	Medium	Final	Limited

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Job number	Directorate	Service	Job Name	Risk Rating / Priority	Final / Draft	Opinion given
P2425-20	Children & Young People	Secondary Schools	Caldicot School	Medium	Draft	Limited
P2425-29	Social Care, Safeguarding & Health	Adult Services	Mardy Park Residential	Medium	Draft	Limited
P2425-38	Communities & Place	Decarbonisation, Transport & Support Services	Facilities & Building Cleaning	Medium	Draft	Limited
P2425-57	People, Performance and Partnerships	Human Resources	Job Evaluation / Equal Pay	High	Final	Limited
U2425-01	Social Care, Safeguarding & Health	Adult Services	Bank Imprest - Severn View Residential	High	Final	Limited
P2425-13	Children & Young People	CYP Finance & Support Services	School Improvement Grant	Medium	Final	Unqualified
P2425-42	Communities & Place	Enterprise and Community Animation	Housing Support Grant	Medium	Final	Unqualified

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Job number	Directorate	Service	Job Name
P2425-05	Resources	Resources General	Audit Advice
P2425-08	Law & Governance	Law & Governance General	Audit Advice
P2425-25	Children & Young People	CYP General	Audit Advice
P2425-35	Social Care, Safeguarding & Health	Social Care, Safeguarding & Health General	Audit Advice
P2425-46	Communities & Place	Communities & Place General	Audit Advice
P2425-55	Customer, Culture and Wellbeing - Mon Life	Customer, Culture and Wellbeing - Mon Life General	Audit Advice
P2425-62	People, Performance and Partnerships	People, Performance and Partnerships General	Audit Advice
P2425-64	Corporate	Corporate	Annual Governance Statement
P2425-65	Corporate	Corporate	National Fraud Initiative (NFI)
P2425-67	Corporate	Corporate	Financial Monitoring Board
P2425-68	Corporate	Corporate	Fleet Management Board
P2425-69	Corporate	Corporate	Anti Fraud, Corruption & Bribery training
P2425-71	Corporate	Corporate General	Audit Advice

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APPENDIX 2

Internal Audit Opinions

Each report contains an opinion which is an overall assessment of the control environment reviewed.

OPINION	DESCRIPTION
SUBSTANTIAL ASSURANCE	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
REASONABLE ASSURANCE	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
LIMITED ASSURANCE	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
NO ASSURANCE	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

The table below summarises the risk ratings used during our audits:

RISK RATING	DESCRIPTION
CRITICAL	Major or unacceptable risk which requires immediate action.
SIGNIFICANT	Important risk that requires attention as soon as possible.
MODERATE	Risk partially mitigated but should still be addressed.
STRENGTH	No risk. Sound operational controls and processes confirmed.

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For grant claim audits:

Unqualified opinion - the terms and conditions of the grant were generally complied with;

Qualified opinion - the terms and conditions of the grant were not fully complied with; the identified breaches of terms and conditions will be reported to the grantor and internally to relevant Head of Service/Chief Officer.

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	2023/24	Q1	Q2	Q3	Q4	Target
1	Percentage of planned audits completed	15%	36%	50%	82%	80% pa
2	Average no. of days from audit closing meeting to issue of a draft report	2	4	2.5	1.8 days	15 days
3	Average no. of days from receipt of response to draft report to issue of the final report	N/A	4.2	1.6	1.4 days	10 days
4	Percentage of recommendations made that were accepted by the clients	N/A	100%	100%	100%	95%
5	Percentage of clients at least 'satisfied' by audit process	N/A	100%	100%	100%	95%

	2024/25	Q1	Q2	Q3	Q4	Target
1	Percentage of planned audits completed	10%	32%	49%		50% in Q3 80% pa
2	Average no. of days from audit closing meeting to issue of a draft report	2.7 days	1.7 days	2.3 days		15 days
3	Average no. of days from receipt of response to draft report to issue of the final report	N/A*	3.3 days	3.0 days		10 days
4	Percentage of recommendations made that were accepted by the clients	N/A*	100%	100%		95%
5	Percentage of clients at least 'satisfied' by audit process	N/A*	100%	100%		95%

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APPENDIX 4

SUMMARY OF WEAKNESSES – CALDICOT SCHOOL (2024/25)

The objective of the audit was to evaluate the financial and administrative controls and the effectiveness of the governance framework at Caldicot School using a risk-based approach.

A Local Authority Warning Notice was issued to the Chair of Governors at Caldicot School on the 19th April 2024, due to concerns about the management and governance of the school. Internal Audit site visits were conducted in April and May 2024, during which key leaders at the school were absent. A Control Risk Self-Assessment (CRSA) completed by the school in February 2024 indicated high compliance with expected controls, but the audit findings significantly disagreed with this self-assessment.

The audit identified several critical, significant, and moderate risks, leading to a Limited Assurance rating. This indicates significant gaps, weaknesses, or non-compliance that require improvement to effectively manage risks.

The report includes an Action Plan detailing 37 weaknesses of a critical or significant nature, along with a summary of less significant issues.

RISK RATING	DESCRIPTION	TOTAL IDENTIFIED
CRITICAL	Major or unacceptable risk which requires immediate action.	3
SIGNIFICANT	Important risk that requires attention as soon as possible.	34
MODERATE	Risk partially mitigated but should still be addressed.	27
STRENGTH	No risk. Sound operational controls and processes confirmed.	24

The tables below summarise the individual weaknesses identified during the review.

Ref.	CRITICAL
3.01	A segregation of duties was not always in place within the HR & Payroll processes at the School.
3.02	A Market Forces payment had been paid to an employee which had not been authorised by the Governing Body.
6.06	Payments were made from the School Private Fund to an employee rather than through the payroll system. These payments did not appropriately account for tax, national insurance and pension contributions. There was no evidence to confirm that the Governing Body had considered these payments and if they were justified.

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Ref.	SIGNIFICANT
1.05	The annual SLA between the School and MonLife was out of date and had not been reviewed.
2.03	The Headteacher did not have a spend or virement limit agreed by the Full Governing Body.
2.04	The School did not have an up-to-date School Improvement Plan (SIP), and the plan that was in place was not of a satisfactory standard. The SIP (or summary) was not published on the School's website.
2.05	Full Governing Body minutes did not detail any discussion around the Schools anticipated deficit position. Governors have expressed concerns regarding the lack of sufficient oversight over expenditure activity.
2.06	There was a significant overspend resulting in a large deficit budget position. A recovery plan was not in place as at the time of the audit. There was a significant swing in budget forecast variances from those reported at month 9 with no significant reason identified as to why the forecast changed by £150k.
2.07	The School had not taken out any supply insurance, as a result they have needed to cover the full cost of any agency workers needed to cover staff absences.
3.03	Recruitment and Retention allowances paid to two members of teaching staff had not been authorised or reviewed by the Governing Body.
3.04	Appointment, termination and payroll amendment forms had not been signed by the Headteacher or a delegated officer. eForms had not always been sent to payroll in accordance with the monthly deadlines. This resulted in underpayments.
3.05	The procedure for the payment of additional hours was not consistent and, in some instances, did not have the appropriate level of authorisation.
3.06	Sickness documentation (Return to Work forms) was not always completed. As a result there was no evidence of discussions around the instance of sickness, any necessary adjustments and absence management reviews.
3.07	Sickness absences were not always recorded on the MyView HR & Payroll system in a timely manner. This resulted in an overpayment to a former member of staff which is currently outstanding.
3.08	Register of Employee Disclosure Forms which form part of the Employee Code of Conduct had not been completed. There were a number of undeclared conflicts of interest.
3.09	Signed copies of New Post Request Forms were not available on site.
3.10	Annual leave records had not been maintained for all LGE 52-week employees.
4.08	Procurement decision making and authorisation was not always apparent.

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Ref.	SIGNIFICANT
4.09	Purchase orders were sometimes raised retrospectively and after invoice date.
5.04	A complete inventory register covering all assets was not maintained. Departmental records were inconsistent, incomplete or not held. There was no central check of department records.
5.05	Records to support who had access to the School were not adequate: <ul style="list-style-type: none"> • No key holding record was held by the School; and • Records held for PAC access cards issued did not demonstrate that access to the School was well controlled.
5.06	Records of IT equipment allocated to staff included some former employees. There was no evidence to support assets had been returned when staff left the School.
5.07	Vehicle checks were not completed for each day the School minibus was in use.
5.08	Driver checks were not undertaken for all staff who had undertaken business mileage and/or drove the School minibus.
6.07	Income due to the Authority was received into private fund rather than directly into the School budget. This money was not transferred into the budget promptly.
6.08	Employees were reimbursed for budget purchases made through the School Private Fund rather than MyView or by purchasing from the budget direct.
6.09	Payments were made to suppliers / individuals that should have been made from budget with the necessary checks undertaken (IR35).
6.10	Additional Learning Needs (ALN) expenditure had been recorded against the private fund where reimbursement contributions had been received into the School budget.
6.11	The School was using the imprest account to move monies between the budget and the School Private Fund.
6.12	Incorrect treatment of VAT had occurred where budget purchases had been made through the private fund.
6.13	Inappropriate payments had been made out of the School Private Fund. Payments were not always within the scope of the Fund.
6.14	Private fund purchases were not always supported with enough detail. Money currently was unaccounted for.
6.15	There was no documented overview of trip balances (including surpluses), and the School held a balance of circa £6.5k of surplus trip funds where no consideration for refunds had been documented. Trip accounts did not account for the ParentPay transaction fees.
7.03	The School did not hold a complete set of business interests forms for School Governors. There were undeclared interests.
7.04	Governing Body and Sub-Committee Minutes were recorded as verbatim versions of conversations and were of insufficient quality to record key decisions, required actions, questions and to demonstrate challenge.
8.02	The appointment of volunteers used by the School did not always comply with the Authority's safeguarding protocol.

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Ref.	SIGNIFICANT
8.03	Safeguarding and Child Protection Training records did not indicate that training was provided to all staff.

Ref.	MODERATE
1.06	Refunds made by the School using Parent Pay were not always supported by documented authorisation.
1.07	Records from the Cunninghams system, operated by the catering provider, did not reflect the Free School Meal entitlement information held by the Authority's Shared Benefits team.
1.09	Staff duty meals, refreshments and hospitality were administered without an eligibility policy / Governing Body approval being in place.
2.08	A benchmarking exercise showed that Caldicot School is paying more for some key services compared to other Monmouthshire Schools.
2.09	The deadline for the School to return the Service Level Agreement (SLA) from the Directory of Traded and Non-Traded Services to Schools to the Local Authority was missed.
3.11	Regular establishment checks of actual payroll information could not be ascertained.
3.12	Governor Support payments for an employee were paid against their main post.
3.13	The School could not evidence that the Governing Body had adopted MCC's Special Leave Policy for School Based Employees. Authorised forms could not always be located for all Special Leave granted and there was one instance where paid leave was inappropriately authorised.
4.10	The cleaning contract was unsigned.
4.11	For the sample tested, delivery notes were not consistently present where one may have been expected.
4.12	A number of queries were identified around open purchase orders e.g. duplicate orders on system, order not receipted but paid, open orders requiring closure.
4.13	Signatory names recorded on the central bank mandate for the imprest account were found to be out of date.
4.14	The bank reconciliations for the imprest bank account were not secondarily checked by an officer not involved in the day to day running of the fund.
4.15	The School did not have a Purchasing Card.
5.09	The School did not have a CCTV Policy and CCTV signage at the School required improving.
5.10	The School were not utilising a fuel card for the minibus diesel and using an inefficient process to ensure the charges were recharged to the budget.
6.16	The former Chair of Governors was a signatory on the School Private Fund.

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Ref.	MODERATE
6.17	Records to support cash income received into the School Private Fund were not supported by 2 officers' signatures to demonstrate an agreed cash handover.
6.18	School Private Fund banking was not always undertaken in a timely manner and banking undertaken did not have a secondary check.
6.19	Audited School Private Fund accounts were not presented to the Governing Body.
6.20	<p>A summary document detailing the internal funds held within the main School Private Fund had not always reconciled to the statement balance.</p> <p>Adjustments totalling circa £30k had been made in January 2024 to balance the fund.</p>
7.05	Not all statutory Governing Body Sub-Committees had been established.
7.06	<p>Statutory policies regarding Staff Discipline, Conduct, Capability and Grievance Procedures were not recorded as being adopted by the Governing Body.</p> <p>Dates of ratification by the Governing Body for some policies marked as adopted was not available.</p> <p>The Governing Body minutes did not always specify which policies were adopted.</p>
8.04	Safeguarding information was not made available to visitors.
8.05	The School did not always use supply agencies off the agreed Welsh Government framework. There was no evidence to confirm this arrangement had been agreed by the Governing Body.
8.06	Not all new Governors had DBS clearance within 5 weeks of their appointment. DBS record keeping did not always show date of issue.
8.07	Trips were not always approved within the timeframes set out in the MCC Educational Visits policy.

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