

Schools Financial Services Compliance Comparison 2014-15 to 2016-17

	2014-15	2015-16
Total schools tested:	101	100
Total questions within each compliance visit	106	104
If process/procedure not in place:		
Total number of HIGH recommendations	61	58
Total number of MEDIUM recommendations	45	46
Total number of processes/procedures tested in all schools		
	10706	10400
Total number of processes/procedures not in place for all schools tested		
	1201	1188
Average % processes/procedures NOT in place	11%	11%

High recommendations by Category	2014-15				2015-16				% Variance 14-15 v 15-16
	Total Questions Per School	Total Questions	Processes Not in Place	%	Total Questions Per School	Total Questions	Processes Not in Place	%	
Governance & Leadership	7	707	59	8.35%	6	600	30	5.00%	-3.35%
School Development Plan	2	202	2	0.99%	2	200	3	1.50%	0.51%
Financial Planning and Monitoring	12	1212	102	8.42%	11	1100	103	9.36%	0.95%
Payroll	7	707	106	14.99%	7	700	104	14.86%	-0.14%
Procurement	7	707	92	13.01%	7	700	119	17.00%	3.99%
Corporate Cards	4	404	56	13.86%	4	400	91	22.75%	8.89%
Bank Account and Petty Cash	5	505	23	4.55%	5	500	50	10.00%	5.45%
Income	5	505	23	4.55%	5	500	22	4.40%	-0.15%
Assets and Loans	6	606	83	13.70%	5	500	78	15.60%	1.90%
Data Protection & Security	5	505	13	2.57%	5	500	7	1.40%	-1.17%
Health & Safety	1	101	26	25.74%	1	100	25	25.00%	-0.74%
	61	6161	585		58	5800	632		

Medium recommendations by category									
Governance & Leadership	9	909	138	15.18%	10	1000	129	12.90%	-2.28%
School Development Plan	1	101	20	19.80%	1	100	17	17.00%	-2.80%
Financial Planning and Monitoring	7	707	77	10.89%	7	700	86	12.29%	1.39%
Payroll	4	404	30	7.43%	3	300	32	10.67%	3.24%
Procurement	7	707	120	16.97%	7	700	100	14.29%	-2.69%
Corporate Cards	1	101	7	6.93%	1	100	7	7.00%	0.07%
Bank Account and Petty Cash	5	505	27	5.35%	5	500	45	9.00%	3.65%
Income	3	303	13	4.29%	3	300	11	3.67%	-0.62%
Assets and Loans	2	202	31	15.35%	3	300	38	12.67%	-2.68%
Data Protection & Security	1	101	0	0.00%	1	100	3	3.00%	3.00%
Health & Safety	5	505	153	30.30%	5	500	88	17.60%	-12.70%
	45	4545	616		46	4600	556		

Schools Financial Services Compliance

	Pre change 2016-17	Post change 2016-17	Total 2016-17
Total schools tested:	32	68	100
Total questions within each compliance visit	103	102	
If process/procedure not in place:			
Total number of HIGH recommendations	58	51	109
Total number of MEDIUM recommendations	45	51	96
Total number of processes/procedures tested in all schools			
	3296	6936	10232
Total number of processes/procedures not in place for all schools tested			
			1246
Average % processes/procedures NOT in place			
			12.18%

High recommendations by Category	Pre change 2016-17		Post change 2016-17		Total Questions	Processes Not in Place	%	% Variance 15-16 v 16-17
	Total Questions Per School	Total Questions	Total Questions Per School	Total Questions				
Governance & Leadership	6	192	6	408	600	52	8.67%	3.67%
School Development Plan	2	64		0	64	0	0.00%	-1.50%
Financial Planning and Monitoring	11	352	13	884	1236	120	9.71%	0.35%
Payroll	7	224	4	272	496	56	11.29%	-3.57%
Procurement	7	224	6	408	632	118	18.67%	1.67%
Corporate Cards	4	128		0	128	38	29.69%	6.94%
Bank Account and Petty Cash	5	160	3	204	364	38	10.44%	0.44%
Income	5	160	6	408	568	30	5.28%	0.88%
Assets and Loans	5	160	5	340	500	45	9.00%	-6.60%
Data Protection & Security	5	160	8	544	704	8	1.14%	-0.26%
Health & Safety	1	32	0	0	32	0	0.00%	-25.00%
	58	1856	51	3468	5324	505		

Medium recommendations by category								
Governance & Leadership	9	288	12	816	1104	169	15.31%	2.41%
School Development Plan	1	32		0	32	9	28.13%	11.13%
Financial Planning and Monitoring	7	224	4	272	496	55	11.09%	-1.20%
Payroll	3	96	2	136	232	58	25.00%	14.33%
Procurement	7	224	8	544	768	164	21.35%	7.07%
Corporate Cards	1	32		0	32	3	9.38%	2.38%
Bank Account and Petty Cash	5	160	4	272	432	44	10.19%	1.19%
Income	3	96	11	748	844	136	16.11%	12.45%
Assets and Loans	3	96	3	204	300	64	21.33%	8.67%
Data Protection & Security	1	32	2	136	168	1	0.60%	-2.40%
Health & Safety	5	160	3	204	364	38	10.44%	-7.16%
	45	1440	49	3332	4772	741		