

Schools Financial Services Compliance Comparison 2017-18 to 2018-19

	Pre change 2017-18	Post change 2017-18	Total 2017-18	Post change 2018-19
Total schools tested:	22	78	100	100
Total questions within each compliance visit	102	98		98
If process/procedure not in place:				
Total number of Critical recommendations	51	55		55
Total number of Requires Action recommendations	51	43		43
Total number of processes/procedures tested in all schools	2,244	7,644	9,888	9,800
Total number of processes/procedures not in place for all schools tested	276	861	1,137	977
% processes/procedures NOT in place	12.30%	11.26%	11.50%	9.97%

Critical recommendations by Category	Pre change 2017-18 (High and Medium)		Post change 2017-18 (Critical and Requires)		Total Questions	Processes Not in Place	%	Total Questions Per School	Total Questions	Processes Not in Place	%	% Variance 17-18 to 18-19
	Total Questions Per School	Total Questions	Total Questions Per School	Total Questions								
Governance & Leadership	6	132	8	624	756	88	11.64%	8	800	75	9.38%	-2.27%
School Development Plan	2	44	2	156	200	21	10.50%	2	200	0	0.00%	-10.50%
Financial Planning and Monitoring	10	220	8	624	844	38	4.50%	8	800	18	2.25%	-2.25%
Payroll	4	88	5	390	478	48	10.04%	5	500	29	5.80%	-4.24%
Procurement	6	132	6	468	600	72	12.00%	6	600	56	9.33%	-2.67%
Corporate Cards	1	22	2	156	178	61	34.27%	2	200	52	26.00%	-8.27%
Bank Account and Petty Cash	4	88	8	624	712	41	5.76%	8	800	43	5.38%	-0.38%
Income	4	88	6	468	556	28	5.04%	6	600	29	4.83%	-0.20%
Assets and Loans	5	110	3	234	344	14	4.07%	3	300	4	1.33%	-2.74%
Data Protection & Security	9	198	7	546	744	7	0.94%	7	700	6	0.86%	-0.08%
Health & Safety	0	0	0	0	0	0	0.00%	0	0	0	0.00%	0.00%
	51	1,122	55	4,290	5,412	418	7.72%	55	5,500	312	5.67%	-2.05%

Requires Action recommendations by category												
	Total Questions Per School	Total Questions	Total Questions Per School	Total Questions	Total Questions	Processes Not in Place	%	Total Questions Per School	Total Questions	Processes Not in Place	%	% Variance 17-18 to 18-19
Governance & Leadership	12	264	10	780	1,044	165	15.80%	10	1,000	150	15.00%	-0.80%
School Development Plan	1	22	1	78	100	19	19.00%	1	100	42	42.00%	23.00%
Financial Planning and Monitoring	2	44	4	312	356	22	6.18%	4	400	39	9.75%	3.57%
Payroll	2	44	1	78	122	70	57.38%	1	100	68	68.00%	10.62%
Procurement	8	176	8	624	800	184	23.00%	8	800	147	18.38%	-4.63%
Corporate Cards	3	66	1	78	144	53	36.81%	1	100	28	28.00%	-8.81%
Bank Account and Petty Cash	8	176	2	156	332	68	20.48%	2	200	55	27.50%	7.02%
Income	6	132	3	234	366	23	6.28%	3	300	11	3.67%	-2.62%
Assets and Loans	3	66	5	390	456	80	17.54%	5	500	86	17.20%	-0.34%
Data Protection & Security	3	66	5	390	456	8	1.75%	5	500	12	2.40%	0.65%
Health & Safety	3	66	3	234	300	27	9.00%	3	300	27	9.00%	0.00%
	51	1,122	43	3,354	4,476	719	16.06%	43	4,300	665	15.47%	-0.60%

Overall Total					9,888	1,137	11.50%		9,800	977	9.97%	-1.53%
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Note Pre Change / Post Change

During the school summer holiday of 2017, the compliance workbook was revised with the result that four individual questions were reduced to two from the Bank and Corporate card areas and two questions were removed. The Risk categories were changed from High/Medium to Critical/Requires Action and all questions were re-evaluated. In addition to this, all questions tagged as Critical, were looked at to see if they could be "downgraded" to Requires Action depending on the evidence that was available. As an example, if five bank statements were examined in two different schools and in one school none were signed, countersigned or dated, that school would be considered to have a Critical risk, therefore "Immediate management action" would be required. If the other school had four completed correctly but one had been initialled instead of signed or not dated, clearly the process is in place, the issue is consistency, therefore the risk is less and would be "downgraded" to Requires Action.