INTERNAL AUDIT PLAN 2017/20 - SUMMARY

	2017/18 Planned	2018/19 Indicative	2019/20 Indicative
	(Days)	(Days)	(Days)
GENERAL AUDIT			
(see Internal Audit Plan Detailed Listing of General Audits)	813	800	800
PROCUREMENT/CONTRACT AUDIT			
(see Internal Audit Plan Detailed Listing of General Audits)	110	120	110
COMPUTER AUDIT	405	445	4.45
(see Internal Audit Plan Detailed Listing of General Audits)	135	145	145
SCHOOLS			
Secondary Schools*7days*1 visit every 2 years Primary Schools*3 days*1 visit every 3 years			
2 Special Schools*5 days*1 visit every 2 years			
(see Internal Audit Plan Detailed Listing of Audits)	134	135	135
(Soo mona, riam Dolano, Dolano			
TOTAL AUDIT DAYS	1192	1200	1190
EXTERNAL CONTRACTS			
Mid & West Wales Fire Rescue Service See Note1	120	120	120
FRAUD / INVESTIGATIONS See Note 2			
(Incorporating pro active work and investigation)	50	50	55
FOLLOW UP OF PREVIOUS AUDITS See Note3	30	30	30
DEPARTMENTAL TRAINING See Note 4	20	20	20
MAINTENANCE OF RULES & PROCEDURES, POLICIES, STRATEGIES,	20	20	20
AUDIT MANUAL REVIEW See Note 5	30	30	30
ANNUAL GOVERNANCE STATEMENT See Note 6	20	20	20
GENERAL CONTINGENCY See Note 7	58	50	55
TOTAL DAVO	4500	4500	4500
TOTAL DAYS	1520	1520	1520
Note 1 – M&WW Fire Service		ct undertaken under a Sei reed annually with the Trea	
	Financial Procedure Rules require that all suspicions of Fraud are referred to the Head of Audit, Procurement and IT. Proactive work is currently undertaken through Computer Assisted Audit Techniques, Analytical Review and National Fraud Initiative.		
Note 2 – Fraud	undertaken through Com		,
Note 2 – Fraud	undertaken through Com		,
Note 2 – Fraud	undertaken through Com and National Fraud Initiat		niques, Analytical Reviev
Note 2 – Fraud	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data	ive. as part of a review are rea Base. Each recommendat	niques, Analytical Reviev corded in an Audit ion has a risk factor, a
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date	as part of a review are resease. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a
Note 2 – Fraud Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data	as part of a review are resease. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date	as part of a review are resease. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date	as part of a review are resease. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation	ive. as part of a review are real Base. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a are periodically reviewed
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p	as part of a review are resease. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a are periodically reviewed Governors,
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School	as part of a review are reasonable. Base. Each recommendat of implementation, these	niques, Analytical Reviev corded in an Audit ion has a risk factor, a are periodically reviewed Governors,
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provid	as part of a review are re- Base. Each recommendat of implementation, these orovide training for School Il Improvement Officers or ed for School Meals staff a o Grant Project Managers	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corporate as part of an awareness
Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided t initiative linked issues fla	as part of a review are re- Base. Each recommendat of implementation, these orovide training for School Il Improvement Officers or ed for School Meals staff a o Grant Project Managers gged during the WAO repo	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided t initiative linked issues fla	as part of a review are re- Base. Each recommendat of implementation, these orovide training for School Il Improvement Officers or ed for School Meals staff a o Grant Project Managers	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and
Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flame.	as part of a review are re- Base. Each recommendat of implementation, these orovide training for School Il Improvement Officers or ed for School Meals staff a o Grant Project Managers gged during the WAO repo	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and
Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Managers gged during the WAO report Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Grant Project Managers aged during the WAO rept Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Managers gged during the WAO report Finance for non Financial	niques, Analytical Review corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Grant Project Managers aged during the WAO rept Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are response. Each recommendat of implementation, these convoide training for School II Improvement Officers or each for School Meals staff as or Grant Project Managers goed during the WAO report Managers finance for non Financial eriodically to reflect changer rocedure Rules will be review of the Managers of the ment. The Authority has each includes Members and Conce within the Authority. The ment and periodically review Head of Audit, Risk &	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, of finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers". Just in legislation, systems riewed The Statement of Accounts stablished a Corporate of the Statement of Accounts is stablished a Corporate of the stablished as Corporate of the stabl
Note 3 – Follow Up Note 4 - Training	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are re- Base. Each recommendat of implementation, these brovide training for School Il Improvement Officers or ed for School Meals staff a o Grant Project Managers gged during the WAO repe Finance for non Financial eriodically to reflect chang rocedure Rules will be rev Statement is included in the ment. The Authority has es includes Members and Conce within the Authority. Tement and periodically rev	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, of finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers". Just in legislation, systems riewed The Statement of Accounts stablished a Corporate of the Statement of Accounts is stablished a Corporate of the stablished as Corporate of the stabl
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are response. Each recommendat of implementation, these convoide training for School II Improvement Officers or each for School Meals staff as or Grant Project Managers goed during the WAO report Managers finance for non Financial eriodically to reflect changer rocedure Rules will be review of the Managers of the ment. The Authority has each includes Members and Conce within the Authority. The ment and periodically review Head of Audit, Risk &	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, of finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers". Just in legislation, systems riewed. The Statement of Accounts stablished a Corporate of the Statement of Accounts is stablished a Corporate of the stablished as Corporate of the sta
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided training petc. These require updating petc. These require updating petc. This year Financial	as part of a review are resease. Each recommendat of implementation, these or ovide training for School II Improvement Officers or ed for School Meals staff as or Grant Project Managers gged during the WAO reperiodically to reflect changer rocedure Rules will be review of the Authority has ended to the content of the Authority. The ment and periodically review of the Annual Governance of the Annual Governance of the Annual Governance of the Statement of the Annual Governance of the Annual Go	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, of finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers". Just in legislation, systems riewed The Statement of Accounts stablished a Corporate of the stablished as Corporate of the stablished a
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc Note 6 – Annual Governance Statement	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided training is a statutory required Governance Group which effectiveness of Governa Annual Governance State Corporate Governance. Tordinates the preparation	as part of a review are re- Base. Each recommendat of implementation, these provide training for School II Improvement Officers or ed for School Meals staff a o Grant Project Managers gged during the WAO report Finance for non Financial eriodically to reflect changer rocedure Rules will be revened. The Authority has es includes Members and Conce within the Authority. The ment and periodically revened and periodically	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers". Jes in legislation, systems riewed The Statement of Accounts stablished a Corporate of Statement of Accounts of Statement of Accou
	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date	as part of a review are resease. Each recommendat of implementation, these	niques, Analytical R corded in an Audit ion has a risk factor
Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided t initiative linked issues fla- also a corporate course "	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Managers gged during the WAO report Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically review Governors, a finance and control and managers. Corpor as part of an awarene ort on Grant Claims an Managers".
Note 3 – Follow Up	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided t initiative linked issues fla- also a corporate course "	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Managers gged during the WAO report Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed Governors, a finance and control and managers. Corpora as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Grant Project Managers aged during the WAO rept Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Grant Project Managers aged during the WAO rept Finance for non Financial	niques, Analytical Revieus corded in an Audit ion has a risk factor, a are periodically reviewe Governors, in finance and control and managers. Corpora as part of an awarenes ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a officer Grant Project Managers aged during the WAO rept Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit pheadteachers and School issues. Training is provided training is also provided to initiative linked issues flate also a corporate course "These require updating pheads and the state of th	as part of a review are re- Base. Each recommendat of implementation, these provide training for School of Improvement Officers or ed for School Meals staff a o Grant Project Managers aged during the WAO rept Finance for non Financial	corded in an Audit ion has a risk factor, a are periodically reviewed and control and managers. Corpora as part of an awareness ort on Grant Claims and Managers".
Note 3 – Follow Up Note 4 - Training	undertaken through Com and National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provide training is also provided to initiative linked issues flate also a corporate course. These require updating petc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State	as part of a review are re- Base. Each recommendat of implementation, these brovide training for School Il Improvement Officers or ed for School Meals staff a o Grant Project Managers gged during the WAO repe Finance for non Financial eriodically to reflect chang rocedure Rules will be rev Statement is included in the ment. The Authority has es includes Members and Conce within the Authority. Tement and periodically rev	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, a finance and control and managers. Corpora as part of an awarenes ort on Grant Claims and Managers". Jes in legislation, system riewed. The Statement of Accountstablished a Corporate of this forum will agree the iew the Code of
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are response. Each recommendat of implementation, these convoide training for School II Improvement Officers or each for School Meals staff as or Grant Project Managers goed during the WAO report Managers finance for non Financial eriodically to reflect changer rocedure Rules will be review of the Managers of the ment. The Authority has each includes Members and Conce within the Authority. The ment and periodically review Head of Audit, Risk &	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, a finance and control and managers. Corporat as part of an awareness ort on Grant Claims and Managers". Jes in legislation, system riewed. The Statement of Account stablished a Corporate of this forum will agree the iew the Code of Procurement co-
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are response. Each recommendat of implementation, these convoide training for School II Improvement Officers or each for School Meals staff as or Grant Project Managers goed during the WAO report Managers finance for non Financial eriodically to reflect changer rocedure Rules will be review of the Managers of the ment. The Authority has each includes Members and Conce within the Authority. The ment and periodically review Head of Audit, Risk &	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, a finance and control and managers. Corporate as part of an awareness ort on Grant Claims and Managers". Just in legislation, system riewed. The Statement of Accounties tablished a Corporate of this forum will agree the iew the Code of Procurement co-
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are response. Each recommendat of implementation, these convoide training for School II Improvement Officers or each for School Meals staff as or Grant Project Managers goed during the WAO report Managers finance for non Financial eriodically to reflect changer rocedure Rules will be review of the Managers of the ment. The Authority has each includes Members and Conce within the Authority. The ment and periodically review Head of Audit, Risk &	corded in an Audit ion has a risk factor, a are periodically reviewe Governors, a finance and control and managers. Corpora as part of an awarenes ort on Grant Claims and Managers". Just in legislation, system riewed The Statement of Account is a system of the syste
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided to initiative linked issues flatalso a corporate course. These require updating p etc. This year Financial Formula Governance and is a statutory require Governance Group which effectiveness of Governa Annual Governance State Corporate Governance.	as part of a review are response. Each recommendat of implementation, these convoide training for School II Improvement Officers or each for School Meals staff as or Grant Project Managers goed during the WAO report Managers finance for non Financial eriodically to reflect changer rocedure Rules will be review of the Managers of the ment. The Authority has each includes Members and Conce within the Authority. The ment and periodically review Head of Audit, Risk &	corded in an Audit ion has a risk factor, a are periodically reviewe Governors, a finance and control and managers. Corpora as part of an awarenes ort on Grant Claims and Managers". Just in legislation, system riewed The Statement of Accounts tablished a Corporate of this forum will agree the iew the Code of Procurement co-
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc Note 6 – Annual Governance Statement	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided training petc. These require updating petc. These require updating petc. This year Financial	as part of a review are resease. Each recommendat of implementation, these or ovide training for School II Improvement Officers or ed for School Meals staff as or Grant Project Managers gged during the WAO reperiodically to reflect changer rocedure Rules will be review of the Authority has ended to the content of the Authority. The ment and periodically review of the Annual Governance of the Annual Governance of the Annual Governance of the Statement of the Annual Governance of the Annual Go	corded in an Audit ion has a risk factor, a are periodically reviewed finance and control and managers. Corporat as part of an awareness ort on Grant Claims and Managers". Jes in legislation, system riewed The Statement of Account stablished a Corporate of the stablished as Corporate of the
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided training is a statutory required Governance Group which effectiveness of Governa Annual Governance State Corporate Governance. Tordinates the preparation	as part of a review are resease. Each recommendat of implementation, these or ovide training for School II Improvement Officers or ed for School Meals staff as or Grant Project Managers gged during the WAO reperiodically to reflect changer rocedure Rules will be review of the Authority has ended to the content of the Authority. The ment and periodically review of the Annual Governance of the Annual Governance of the Annual Governance of the Statement of the Annual Governance of the Annual Go	corded in an Audit ion has a risk factor, a are periodically reviewed. Governors, of finance and control and managers. Corporat as part of an awareness ort on Grant Claims and Managers". Jes in legislation, system riewed. The Statement of Accounties tablished a Corporate of this forum will agree the liew the Code of Procurement coes Statement.
Note 3 – Follow Up Note 4 - Training Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc Note 6 – Annual Governance Statement	undertaken through Comand National Fraud Initiat Recommendations made Recommendations Data named officer and a date to ensure implementation Staff from Internal Audit p Headteachers and School issues. Training is provided training is also provided training is a statutory required Governance Group which effectiveness of Governa Annual Governance State Corporate Governance. Tordinates the preparation	as part of a review are re- Base. Each recommendat of implementation, these provide training for School II Improvement Officers or ed for School Meals staff a o Grant Project Managers gged during the WAO report Finance for non Financial eriodically to reflect changer rocedure Rules will be revened. The Authority has es includes Members and Conce within the Authority. The ment and periodically revened and periodically	Governors, of finance and control and managers. Corpora as part of an awarenes ort on Grant Claims and Managers". The Statement of Accourate beficers, which reviews this forum will agree the liew the Code of Procurement.