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The internal audit report refers to Committee Report entitled "School Clothing Grant" which is being tabled at Education Committee on 20 November 2012.`

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EAST LoTHIAN COUNCIL
INTERNAL AUDIT

Report No 2010/12



AUDIT REPORT
ON
FREE SCHOOL MEALS AND
CLOTHING GRANTS

November 2011

Ext. 7326

**EAST LoTHIAN COUNCIL – INTERNAL AUDIT
FREE SCHOOL MEALS AND CLoTHING GRANTS**

SECTION	PAGE
1. Executive Summary	2
1.1 Introduction	
1.2 Areas where Expected Controls were Met	
1.3 Areas with Scope for Improvement	
1.4 Summary	
2. Introduction	3-4
2.1 Objective	
2.2 Scope of the Audit	
2.3 Methodology	
2.4 Risk	
2.5 Follow Up	
3. Findings and Recommendations	5-17
3.1 Legislation and Procedures	
3.2 Eligibility Criteria	
3.3 Application Process	
3.4 Authorisation and Payment of Clothing Grants	
3.5 General	
4. Conclusions	18
5. Action Plan	19-21

EAST LOTHIAN COUNCIL – INTERNAL AUDIT FREE SCHOOL MEALS AND CLOTHING GRANTS

1. EXECUTIVE SUMMARY

1.1 Introduction

A review of the internal controls surrounding the administration of free school meals and clothing grants was undertaken as part of the Audit Plan. A summary of our main findings is outlined below.

1.2 Areas where Expected Controls were Met

- Policies and procedures are in place for administering free school meals and clothing grants.
- Adequate systems are in place to ensure that appropriate checks are carried out to confirm that applicants meet the eligibility criteria.
- Adequate supporting evidence is held in respect of applicants' eligibility for free school meals and clothing grants.
- Systems are in place for the checking, processing and monitoring of applications for free school meals and clothing grants.
- Appropriate arrangements are in place for the payment of clothing grants.

1.3 Areas with Scope for Improvement

- The Council's free school meals and clothing grants application form requires review to ensure that it accurately reflects legislation and that the declaration completed by applicants is comprehensive. *Risk – non-compliance with legislation.*
- Information provided on the Council's website in respect of free school meals and clothing grants is out of date. *Risk – information provided may be inaccurate.*
- There was a lack of segregation of duties in respect of the processing and authorising of manual BACS payments for clothing grants. *Risk – errors and irregularities may occur and remain undetected.*
- The arrangements in place for the award of discretionary clothing grants require review. *Risk – inappropriate payments may be made.*
- Regular reconciliations were not being undertaken between the Council's General Ledger and the SEEMIS system used by Education for administering free school meals and clothing grants. *Risk – errors and irregularities may occur and remain undetected.*

1.4 Summary

Our review of free school meals and clothing grants found that internal controls and procedures established by Management are operating satisfactorily. Some areas with scope for improvement were identified and detailed recommendations are contained in our main Audit Report.

Mala Garden
Internal Audit Manager

November 2011

EAST LOTHIAN COUNCIL – INTERNAL AUDIT FREE SCHOOL MEALS AND CLOTHING GRANTS

2. INTRODUCTION

As part of the audit plan for 2010/11 we have undertaken a review of the internal controls surrounding the administration of Free School Meals and Clothing Grants.

Clothing grants are currently paid at a rate of £60 for primary school pupils and £65 for secondary school pupils.

Our main findings, recommendations and action plan from the review, form the basis of this report.

2.1 OBJECTIVE

The objective of our audit was to ensure that key controls in respect of the administration of Free School Meals and Clothing Grants were operating effectively and to provide Management with assurances that the systems in place are secure, controlled and effective.

2.2 SCOPE OF THE AUDIT

The audit focused on internal controls relating to the following areas:

- Legislation and Procedures
- Eligibility Criteria
- Application Process
- Authorisation and Payment of Clothing Grants
- General

2.3 METHODOLOGY

Detailed compliance testing was performed to ensure that the internal controls identified were operating as stated.

The majority of our work was conducted through liaison with staff in Education.

2.4 RISK

Inherent Risk – Management responsibility is devolved and failure to establish adequate working procedures may result in inappropriate awards being made.

Control Risk – failure to adequately monitor and control operations may lead to errors and irregularities occurring.

2.5 FOLLOW UP

The recommendations made in this report will be followed up as part of our 2011/12 audit plan to ensure that they are implemented as agreed by Management.

**EAST LOTHIAN COUNCIL – INTERNAL AUDIT
FREE SCHOOL MEALS AND CLOTHING GRANTS**

3. FINDINGS AND RECOMMENDATIONS

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.1 Legislation and Procedures			
3.1.1 Adequate policies and procedures are in place for administering free school meals and clothing grants.	<p>The provision of free school meals and clothing grants is governed by the Education (Scotland) Act 1980.</p> <p>The eligibility criteria for pupils who are entitled to receive free school meals is clearly set out by the Scottish Government.</p> <p>Local Authorities however have the power to determine the eligibility criteria for pupils who are entitled to clothing grants – in June 2002, the Education and Community Services Committee approved the eligibility criteria for pupils who can claim clothing grants.</p>	Yes	
3.1.2 Accurate information is provided in respect of free school meals and clothing grants.	<p>We found that information in respect of free school meals and clothing grants is available on the Council's website, however we note that the information on the website is not up to date. The following points were noted:</p> <ul style="list-style-type: none"> The eligibility criteria for both free school meals and clothing grants fails to include the income related element of Employment and Support Allowance. 	Partly	The information provided on the Council's website should be reviewed and updated to ensure that it provides accurate information on eligibility criteria for both free school meals and clothing grants.

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.1.2 (continued)	<ul style="list-style-type: none"> The income threshold for parents/carers in respect of Child Tax Credit has not been updated to reflect the changes made with effect from 6 April 2011. 		
3.2 Eligibility Criteria			
3.2.1 Free school meals are awarded in line with the eligibility criteria set by the Scottish Government.	<p>We note that pupils are eligible for free school meals provided they meet the eligibility criteria set out by the Scottish Government i.e. if parents or carers are in receipt of one of the following:</p> <ul style="list-style-type: none"> Income support. Income-based Job Seeker's Allowance. Any income related element of Employment and Support Allowance. Child Tax Credit, but not Working Tax Credit, with an income under £15,860 with effect from 6 April 2011. Both maximum Child Tax Credit and maximum Working Tax Credit with an income under £6,420 with effect from 6 April 2011. Support under Part VI of the Immigration and Asylum Act 1999. <p>For the sample of cases examined, we can confirm that adequate procedures are in place to ensure that appropriate checks are carried out to confirm that applicants meet the eligibility criteria.</p>	Yes	

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.
Risk – Inappropriate awards may be made.

Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
<p>3.2.2 Clothing grants are awarded in line with the eligibility criteria approved by the Council.</p>	<p>We sought to establish that clothing grant awards were in line with the eligibility criteria approved by the Education and Community Services Committee in June 2002 as follows:</p> <ul style="list-style-type: none"> • Parents/guardians should be in receipt of Income Support/Income Based Job Seeker’s Allowance. • Parents in receipt of any other benefits will not be eligible. • In exceptional circumstances applications would be considered by the Education Department. <p>For a sample of applications examined, we found that in the majority of cases clothing grants were awarded in line with the eligibility criteria.</p> <p>However we found instances of clothing grants being awarded to applicants who were in receipt of benefits (e.g. the income related element of Employment and Support Allowance) that were not listed by the Council as eligible benefits for awarding clothing grants.</p>	<p>Partly</p>	<p>The eligibility criteria for school clothing grants should be reviewed and updated.</p> <p>Clothing grants should only be awarded where the eligibility criteria set by the Council has been met.</p>

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.3 Application Process			
3.3.1 Application forms are clear and concise and provide all relevant information.	<p>We found that application forms are widely available from schools, area offices and on the Council's website.</p> <p>A combined application form is used to assess eligibility for free school meals and clothing grants – one form is required per family.</p> <p>Our review of the application form highlighted the following:</p> <ul style="list-style-type: none"> • The application form includes Guaranteed Pension Credit as one of the benefits which would entitle pupils to free school meals, however we note that the Scottish Government does not include Guaranteed Pension Credit as a qualifying benefit for free school meals. • The declaration section of the form was considered inadequate – the form does not specify that applicants must notify the Council of any changes in circumstances. Our review highlighted that of the sample of 25 cases examined in respect of pupils receiving free school meals, in six cases there had been a change in circumstances during the year. In one case the Council was informed and the entitlement to free school meals was stopped, in four cases the change in circumstances did not affect eligibility for free school meals, however in 	Partly	<p>Management should review the current application form for free school meals and clothing grants to ensure that the form is accurate and contains all relevant information.</p> <p>Reference to Guaranteed Pension Credit on the application form should be removed, as the Scottish Government does not include Guaranteed Pension Credit as a qualifying benefit for free school meals.</p>

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.3.1 (continued)	<p>the last case the applicant failed to notify the Council that they had commenced employment and free school meals continued to be provided even though there was no longer an entitlement.</p> <ul style="list-style-type: none"> • The form does not ask applicants to give their permission for the Council to carry out checks with other Council information i.e. the Council's Benefit system or with information held with other bodies e.g. HMRC. 		
3.3.2 Adequate procedures are in place for monitoring applications for free school meals and clothing grants.	<p>We found that applications for free school meals and clothing grants can be made anytime during the school session by the parent or carer.</p> <p>We found that adequate systems are in place for monitoring expiry dates for free school meals and clothing grants – renewal applications are sent out to all previous applicants on an annual basis.</p>	Yes	
3.3.3 Adequate procedures are in place for processing free school meals and clothing grants.	<p>A sample of applications was selected for review. Our review highlighted that:</p> <ul style="list-style-type: none"> • all applications had been checked; • all pupils were verified and confirmed as attending East Lothian Council schools; • letters were sent to applicants advising them of the award of free school meals and clothing grants; 	Yes	

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.3.3 (continued)	<ul style="list-style-type: none"> in 4 cases applicants had applied for clothing grants, but not for free school meals. We note that these applicants would have been entitled to free school meals. 		
3.3.4 Adequate segregation of duties exists between the processing and authorising of free school meals and clothing grants.	<p>We checked to ensure that adequate segregation of duties exist between the processing of applications for free school meals and clothing grants and the authorisation of the awards.</p> <p>We found that the Senior Support Services Assistant is responsible for processing the application forms. Of the 25 applications reviewed we found that in all cases the application details had been entered into the SEEMIS system, however in one case the applicant's NI number on the SEEMIS system was not consistent with the application form, while in another case the pupil's date of birth on SEEMIS did not match the application form.</p> <p>We note that a verification slip is attached to all applications detailing the checks carried out by the member of staff processing the application. We checked to ensure that the verification slip had been signed and dated by the person processing the application form. However of the 25 applications examined, in 11 cases the verification slip had not been signed or dated.</p>	Partly	All verification slips for free school meals and clothing grants should be signed and dated by the person processing the application as evidence of the checks carried out.

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.3.4 (continued)	<p>We note that the person authorising the award should be independent of the person processing the application form.</p> <p>We found that the SEEMIS system has the facility to report on the member of staff authorising the award, however for the 11 cases where the verification slip has not been signed and dated we were unable to confirm if there was adequate segregation of duties.</p>		
3.3.5 Clothing grants are only paid to pupils who are below the age of 16.	<p>We checked to ensure that all clothing grant awards had been made to pupils who are below 16 years old.</p> <p>From the sample of cases examined we found three applications for pupils aged 16 or over:</p> <ul style="list-style-type: none"> • two applicants were notified in writing that they were not eligible for clothing grants, but were entitled to an Education Maintenance Allowance; • the remaining applicant was informed that no clothing grant would be paid as the child was no longer at school. 	Yes	

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.3.6 Adequate supporting evidence is held in respect of applicants' eligibility for free school meals and clothing grants.	<p>For the sample of cases examined we found that appropriate checks had been carried out to evidence the eligibility criteria – checks were made either to supporting evidence provided by the applicant or to the Council's benefits system.</p> <p>In one case, we note that benefits checks had been requested but there was no evidence to show that this had been followed up.</p>	Yes	
3.3.7 All discretionary clothing grants are properly awarded.	<p>We note that pupils who do not meet the eligibility criteria for clothing grants may be awarded a discretionary clothing grant in exceptional circumstances. However we found that there was a lack of procedures clearly outlining the circumstances under which payments of discretionary clothing grants may be appropriate.</p> <p>We reviewed a sample of 13 applications where discretionary clothing grant payments had been made. Of the 13 cases examined, in two cases the basis of the award was unclear:</p> <ul style="list-style-type: none"> • 1 applicant was awarded a discretionary clothing grant even though they were in receipt of Working Tax Credit – the application form specifically states that applicants will not qualify for clothing grants if they are in receipt of Working Tax Credit. 	Partly	<p>Detailed procedures should be drawn up to assist staff in determining when it would be appropriate to make a discretionary clothing grant award.</p> <p>All discretionary awards for clothing grants should be checked by an independent member of staff to ensure that the application has been properly assessed and that the decision made is correct.</p> <p>For all discretionary clothing grant awards a detailed explanation should be held on SEEMIS to explain the reasons for making the award.</p>

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.3.7 (continued)	<ul style="list-style-type: none"> In one case the applicant's wife's earnings had not been included in the income calculation and an incorrect figure for household income was used when assessing eligibility for a discretionary award. <p>We further note that the decision to award discretionary clothing grants and the calculations for household income are not currently reviewed or checked by a second member of staff.</p> <p>We found that insufficient information was held on SEEMIS detailing the basis on which discretionary clothing grants had been awarded.</p>		
3.4 Authorisation and Payment of Clothing Grants			
3.4.1 Adequate arrangements are in place for the payment of clothing grants.	<p>We found that the application form requires applicants to provide details of their bank account to enable payments to be made by BACS. In exceptional circumstances the Council will make payments by cheque.</p> <p>For the sample of cases examined we confirmed that the correct amount had been paid to each of the applicants.</p>	Yes	

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.4.2 All clothing grant payments are appropriately authorised.	<p>We sought to establish if the BACS summary report generated from SEEMIS, listing applicants' details and the amounts to be paid, had been checked for accuracy and completeness.</p> <p>We found that details from the application forms are checked to the BACS summary report by the Senior Support Services Assistant. The system then produces a BACS clothing grant file for processing the payments. We note that the Administrative Assistant informs Finance that the BACS report is ready for processing.</p> <p>We note that the Administrative Assistant has an authorisation limit of up to £5,000. However, we found that in some instances the BACS payment files authorised were in excess of £5,000.</p>	Partly	Staff responsible for authorising payments should ensure that they only authorise payments within their authorisation limits.
3.4.3 Adequate systems are in place for processing manual BACS payments.	<p>We reviewed a sample of 5 manual BACS payments which did not form part of the normal payment run. Our review highlighted the following:</p> <ul style="list-style-type: none"> • In two of the five cases, the request for BACS payment had been prepared and authorised by the same member of staff. 	Partly	Management should ensure that adequate segregation of duties exist – the member of staff authorising manual BACS payments should be independent of the preparer.

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.4.3 (continued)	<ul style="list-style-type: none"> In one case the Council received notification from the bank indicating that a BACS payment of £120 (which was processed as part of the normal payment run) would be rejected due to incorrect bank details being provided by the Council. A manual BACS payment for £120 was then raised for this applicant in advance of establishing if the payment had actually been rejected by the bank. We note that the bank subsequently processed both payments, which resulted in an overpayment of clothing grant of £120. 		Replacement payments should only be processed where formal confirmation has been received from the bank that the initial payment has not been made.
3.4.4 Regular reconciliations are undertaken between the SEEMIS system and the Council's General Ledger.	<p>Our review highlighted that regular reconciliations were not being undertaken between the SEEMIS system and the Council's General Ledger.</p> <p>Our review of the ledger highlighted 17 rejected BACS payments that had been credited to the ledger code. We found that of the 17 items, in 15 cases a replacement payment had been made to the applicant. However in two cases no clothing grants had been paid.</p> <p>Our review of the ledger also highlighted that £2,750 of clothing grant expenditure had been allocated to the wrong ledger code.</p>	No	Regular reconciliations should be undertaken between the SEEMIS system and the General Ledger. All discrepancies highlighted should be promptly investigated and corrective action taken.

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.			
<i>Risk – Inappropriate awards may be made.</i>			
Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.4.5 A clear audit trail exists for all clothing grant payments made.	<p>We sought to establish if all payments for clothing grants could be verified to valid applications. We found that:</p> <ul style="list-style-type: none"> • for payments processed as part of the fortnightly payment runs an effective audit trail was in place linking the payments made to specific applications; • for manual BACS payments and for cheque payments made, difficulties were encountered in matching the payments to specific applications. This was particularly the case where applicants had requested that the payment be made to a third party. <p>We note that clothing grant application numbers were not recorded on either manual BACS payment forms or on the notification sent from Education to Creditors requesting a cheque payment.</p>	Partly	Manual BACS payment requests and cheque payment authorisations should be cross referenced to the clothing grant application number.
3.5 General			
3.5.1 Existing arrangements for the administration of free school meals and clothing grants are appropriate.	<p>We note that the eligibility criteria for pupils entitled to free school meals and clothing grants is largely dependent on applicants qualifying for benefits.</p> <p>Applicants are currently required to complete an application form issued by the Education Department and submit supporting evidence as proof of income.</p>	n/a	Consideration should be given to reviewing the arrangements in place for free school meals and clothing grants, to establish if the administration of free school meals and clothing grants best sits within Education or with the Revenues and Benefits Section.

Control objective: Appropriate arrangements are in place for administering Free School Meals and Clothing Grants.

Risk – Inappropriate awards may be made.

Expected Control	Audit Findings	Expected Control Met	Audit Recommendation
3.5.1 (continued)	<p>Our review of the existing arrangements in place has highlighted potential benefits from integrating the administration of free school meals and clothing grants with the Council's Revenues and Benefits Section.</p> <p>The Council's Revenues and Benefits Section processes all applications for council tax/housing benefits and the data currently supplied and held for benefit purposes can also be used to identify those entitled to free school meals and clothing grants. Potential benefits include:</p> <ul style="list-style-type: none"> • Removal of the need for applicants to complete separate applications for educational and council tax/housing benefits. • Removal of the need for applicants to provide duplicate proof of income to both Revenues and Benefits and Education. • Maximise the uptake of educational benefits by including the opportunity to claim as part of the housing benefit/council tax benefit claims process. • Removal of the need for educational benefits applicants to make renewal applications each year as entitlement will in the majority of cases be linked to housing benefit/council tax benefit entitlement which continues until a change of circumstances occurs. 		

**EAST LoTHIAN COUNCIL – INTERNAL AUDIT
FREE SCHOOL MEALS AND CLOTHING GRANTS**

4. CONCLUSIONS

Our review of the administration of free school meals and clothing grants found that internal controls and procedures established by Management are operating satisfactorily in a number of areas including the systems in place for checking, processing and monitoring applications for free school meals and clothing grants, informing applicants of decisions made and the processing of payments for clothing grants.

Areas identified with scope for improvement include the need to update the Council's website, the review of the application form for free school meals and clothing grants, the awarding of discretionary clothing grants, the reconciliation between the SEEMIS system and the Council's General Ledger and the processing and authorisation of manual BACS payments.

Weaknesses identified during the course of our audit have been brought to the attention of Management. The weaknesses outlined are those, which have come to our attention during the course of our normal audit work and are not necessarily all of the weaknesses, which may exist.

Although we include a number of specific recommendations, it is the responsibility of Management to determine the extent of the internal control systems appropriate to the administration of free school meals and clothing grants.

The content of this report has been discussed with the Business Unit Manager and the Principal Officer to confirm factual accuracy. The assistance and co-operation received during the course of our audit is gratefully acknowledged.

5. ACTION PLAN

PARA REF	RECOMMENDATION	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.1.2	The information provided on the Council's website should be reviewed and updated to ensure that it provides accurate information on eligibility criteria for both free school meals and clothing grants.	Business Unit Manager	Website will be updated accordingly.		December 2011
3.2.2	The eligibility criteria for school clothing grants should be reviewed and updated. Clothing grants should only be awarded where the eligibility criteria set by the Council has been met.	Business Unit Manager	Eligibility criteria will be reviewed and updated. A report will be submitted to the next Council Committee for Education in March 2012.		March 2012
3.3.1	Management should review the current application form for free school meals and clothing grants to ensure that the form is accurate and contains all relevant information. Reference to Guaranteed Pension Credit on the application form should be removed, as the Scottish Government does not include Guaranteed Pension Credit as a qualifying benefit for free school meals.	Business Unit Manager	Application form will be reviewed and updated with accurate information. Guaranteed Pension Credit reference will be removed.		January 2012

PARA REF	RECOMMENDATION	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.3.4	All verification slips for free school meals and clothing grants should be signed and dated by the person processing the application as evidence of the checks carried out.	Business Unit Manager	Staff will be informed and improvements implemented immediately.		November 2011
3.3.7	<p>Detailed procedures should be drawn up to assist staff in determining when it would be appropriate to make a discretionary clothing grant award.</p> <p>All discretionary awards for clothing grants should be checked by an independent member of staff to ensure that the application has been properly assessed and that the decision made is correct.</p> <p>For all discretionary clothing grant awards a detailed explanation should be held on SEEMIS to explain the reasons for making the award.</p>	Business Unit Manager	<p>Procedures will be drawn up to clarify how discretionary grant awards should be determined.</p> <p>Checking procedures have been revised and are now being implemented.</p> <p>Staff have been instructed to implement this.</p>		<p>January 2012</p> <p>November 2011</p> <p>November 2011</p>
3.4.2	Staff responsible for authorising payments should ensure that they only authorise payments within their authorisation limits.	Business Unit Manager	Staff will be advised and this will be rectified immediately.		November 2011

PARA REF	RECOMMENDATION	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.4.3	<p>Management should ensure that adequate segregation of duties exist – the member of staff authorising manual BACS payments should be independent of the preparer.</p> <p>Replacement payments should only be processed where formal confirmation has been received from the bank that the initial payment has not been made.</p>	Business Unit Manager	<p>Will ensure that this is implemented immediately.</p> <p>Staff to be advised accordingly and to be actioned immediately.</p>		<p>November 2011</p> <p>November 2011</p>
3.4.4	Regular reconciliations should be undertaken between the SEEMIS system and the General Ledger. All discrepancies highlighted should be promptly investigated and corrective action taken.	Business Unit Manager	This has been implemented in recent weeks.		November 2011
3.4.5	Manual BACS payment requests and cheque payment authorisations should be cross referenced to the clothing grant application number.	Business Unit Manager	Cross referencing will be implemented immediately.		November 2011
3.5.1	Consideration should be given to reviewing the arrangements in place for free school meals and clothing grants, to establish if the administration of free school meals and clothing grants best sits within Education or with the Revenues and Benefits Section.	Business Unit Manager	Consideration will be given to this recommendation.		June 2012