

PUPIL DEVELOPMENT GRANT EDUCATION

1. Background

- 1.1 The purpose of the Pupil Development Grant is to improve outcomes for learners eligible for free school meals and looked after children. It is intended to overcome the additional barriers that prevent learners from disadvantaged backgrounds from achieving their full potential.
- 1.2 The grant is delegated to Schools / early years settings with the exception of the 'Looked After Children' element and is managed regionally by the Local Education Consortium, GwE. GwE is also responsible for ensuring that the schools meet the grant requirements and support them to this end. Gwynedd Council is the grant lead authority on behalf of the northern authorities.

2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to confirm the accuracy of the Audit Certificate, which is the Authority's statement of expenditure for the 2019/20 grant, and confirmation that internal systems and controls are in place to ensure that the grant is used for the appropriate purposes. In addition, it was confirmed that the grant had been delegated directly to schools and that there were appropriate arrangements for monitoring the grant and claiming the funding from the Welsh Government.

3. Audit Level of Assurance

- 3.1 The controls for risk mitigation were examined. The auditor's assessment concludes that the level of assurance of the audit is as follows:

Assurance Level	Description
HIGH	Certainty of propriety can be stated as internal controls can be relied upon to achieve objectives.

4. Main Findings

- 4.1 Appropriate arrangements were seen to be in place for administering the Pupil Development Grant. Expenditure on the Audit Certificate was reconciled with the ledger and the expenditure appears to be appropriate and in line with the grant objectives.