RESPONSES TO THE CONSULTATION & NEXT STEPS: IMPROVING THE ASSURANCE SYSTEM FOR FINANCIAL MANAGEMENT IN LOCAL AUTHORITY MAINTAINED SCHOOLS

Monday 2 April 2012 to Friday 11 May 2012

Summary of Consultation Responses

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Introduction

On 2 April 2012 the Department for Education published a consultation on strengthening the assurance system for financial management in local authority maintained schools. The proposals were designed to help ensure that local authorities and their schools are managing the very large amounts of public money they receive appropriately, securing value for money across all of their spending.

The Department consulted widely on the proposals and the consultation period ran for six weeks from 2 April 2012 to 11 May 2012.

This report summarises the responses received to the consultation. It sets out a summary of the responses to the questions in each section and the additional assurance criteria that will be introduced

A total of 100 responses were received, of which there were 38 on-line responses, 3 paper-based and 59 received by email. The organisational breakdown of responses received is as follows:

Options	Responses	Across Consultation
Individual Local Authority	64	64%
Schools Forum	12	12%
LA Maintained School	9	9%
Other	6	6%
Other Trade Union / Professional Body	5	5%
Local Authority Group	2	2%
Academy	2	2%
Total	100	100%

A list of the organisations that responded can be found at Annex A.

Summary of Consultation responses

Section 1 - Proposed Criteria for Approaching Local Authorities

<u>Substantial over or under-spends of DSG (from CFO assurance statements)</u>

Proposed Criterion A	An LA has over-spent its DSG by 2% or more (i.e. it is 2% or more in deficit)		
Question 1: Do you agree it is appropriate to approach an LA that has overspent its DSG by 2% or more?			
There were 95 responses to this question			
Options		Responses	
Yes		63	66%
No, the % threshold should be lower		13	14%
Not Sure		12	13%
No, the % threshold should be higher		7	7%

Comments made

The majority of respondents agreed that it was appropriate to approach a local authority that has over-spent its DSG. They said that local authorities should be held accountable for managing the DSG and how it is spent during the year. Some argued that a 2% over-spend would be quite considerable for most local authorities. An over-spend of this size should be identified in-year and dealt with accordingly.

Respondents commented that the involvement of the DfE in such a situation should be restricted to checking that appropriate actions are being taken by the local authority. However, any authority with a significant over-spend on its DSG should be encouraged to seek advice and support from an authority that has demonstrated success in managing within its available DSG funds.

Proposed Criterion B	An LA has under-s it is 5% or more in s	•	5% or more (i.e.
Question 2: Do you agree it is appropriate to approach an LA that has underspent its DSG by 5% or more?			
There were 93 responses to this question			
Options		Responses	
Yes		55	59%
No, the % threshold shoul	d be lower	19	20%
Not sure		13	14%
No, the % threshold should be higher		6	7%

Many respondents agreed with approaching a local authority that had substantially under-spent its DSG because this indicates that the available money is not being spent on today's pupils. Some said that surpluses may arise in any one year to manage a particular situation, such as the effect of the changes to Academy recoupment or Standards Funds adjustments. These respondents preferred us to look at local authorities that had underspent for a number of years.

Some respondents disagreed with the criterion and said that the use of a fixed percentage only works when looking at units of a similar size. The significant variation between the sizes of local authorities' DSG allocations distorts comparisons.

% of schools in deficit or excessive surplus (from section 251 outturn returns)

Proposed Criterion C	An LA has 2.5% of schools that have been in deficit of 2.5% or more since 2007-08 (i.e. for 4 years)		
Question Q3 a): Do you agree it is appropriate to approach an LA if it has 2.5% of schools that have been in deficit of 2.5% or more since 2007-2008 (i.e. for 4 years)?			
There were 95 responses to this question			
Options	Responses		
Yes	54	57%	
No	34	36%	
Not Sure	7	7%	

Question 3 b): If no, should the percentage of schools in deficit be higher or lower than 2.5% for an approach to be made? There were **69** responses to this question **Options** Responses 35 51% Not Applicable 19 28% Higher 9 12% Lower 9% Not Sure 6

Question 3 c): If no, should the or lower than 2.5% for an appro		deficit for each school be higher	
There were 65 responses to this question			
Options	Responses		
Not Applicable	35	54%	
Higher	18	28%	

Not Sure	8	12%
Lower	4	6%

Question 4: Which is a better indication that pupils' interests could be put at risk by schools' persistent deficits:

- % of schools in an LA that are in deficit; or
- % of deficit that schools in an LA are in?

There were 87 responses to this question			
Options	Respons	es	
% of deficit that schools in an LA are in	38	44%	
% of schools in an LA that are in deficit	26	30%	
Not Sure	23	26%	

Comments made

Many of the respondents agreed that it is appropriate to approach a local authority if 2.5% of its schools have been in substantial deficit for 4 years. They said that local authorities should be able to explain why the schools are in deficit, what action plans are in place, when the schools are expected to come out of deficit and what actions the local authority has taken. They said that careful consideration should be taken when looking at the reasons why because not all cases would be the same.

Others said that, depending on the size of the local authority, 2.5% of schools could be as little as 1 school, or up to around 15. As numbers of local authority maintained schools reduce, as a result of schools converting to Academies, for smaller local authorities 2.5% may relate to only 1 school, in which case intervention may seem excessive. A better criterion would include both a percentage threshold and a minimum number of schools threshold.

Some thought that the time period should be shorter, e.g. 2 years, as that is sufficient time to rectify the problem – any longer than 2 years could result in a deficit being seen as acceptable. Conversely, some argued that the time period should be longer because some LAs allow their schools to enter into a planned deficit for up to 5 years.

44% of respondents thought that the amount of deficit that schools are in is a better indication that pupils' interests could be put at risk than the percentage of schools in deficit. In contrast, 30% thought that the percentage of schools in deficit is a more important indicator. However, the consensus was that both were relevant as together they help identify the strength of financial management in the schools and local authorities. If an authority has both a relatively high percentage of schools in deficit, and each school is in substantial deficit, this could indicate that the local authority is unable to successfully monitor the effectiveness of financial management of those schools. This could lead to more resources being diverted to them to address the problems.

Proposed Criterion D	An LA has 5% of schools that have had a
	surplus of 15% or more since 2006-07 (i.e. for 5
	years)

Question 5 a): Do you agree it is appropriate to approach an LA if it has 5% of schools that have had a surplus of 15% or more since 2006-07 (i.e. for 5 years)?

There were **95** responses to this question

Options	Response	Responses	
Yes	49	52%	
No	38	40%	
Not Sure	8	8%	

Question 5 b): If no, should the percentage of schools in high surplus be higher or lower than 5% for an approach to be made?

There were **65** responses to this question

Options	Responses	
Not Applicable	44	68%
Lower	12	18%
Higher	6	9%
Not Sure	3	5%

Question 5 c): If no, should the percentage of high surplus for each school be higher or lower than 15% for an approach to be made?

There were **71** responses to this question

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Options	Responses	Responses	
Not Applicable	36	51%	
Lower	28	39%	
Not Sure	4	6%	
Higher	3	4%	

Question 5 d): If no, should the number of years that each school has been in high surplus be longer or shorter than 5 years for an approach to be made?

There were **71** responses to this question

Options	Responses	
Not Applicable	36	51%
Shorter	29	41%
Longer	4	5%
Not Sure	2	3%

Question 6: Which is the best indication that pupils' interests could be put at risk by schools' long-term high surpluses:

- % of high surplus that schools are in; or
- % of schools in an LA that are in high surplus; or
- number of years that schools have been in high surplus?

There were **85** responses to this question

Options	Responses	
Number of years that schools have been in high surplus	41	48%
Not Sure	17	20%
% of schools in an LA that are in high surplus	14	17%
% of high surplus that schools are in	13	15%

Question 7: How many years of a high surplus would it take to be reasonably confident that a school does not have a clear plan for how that money will be used?

There were	88 responses	to this o	uestion
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Options	Responses	Responses		
3 years	42	48%		
5 years	15	17%		
4 years	13	15%		
2 years	9	10%		
Not sure	8	9%		
More than 5 years	1	1%		

Comments made

52% of respondents agreed that it is appropriate to approach a local authority if it has 5% of schools that have had a surplus of 15% or more for 5 years. Many schools save money for capital projects that may take years to save for or come to fruition and so the criterion should allow for substantial surpluses for several years.

Respondents said that the underlying factors and causes generating an individual school's balances need to be reviewed. Some authorities were concerned that schools misrepresent their budgets during the year and then do not spend the money. They said that this money should be taken back by the local authority for distribution to other schools. Most respondents agreed that it is good practice to have reserves but that if schools did not have a clear plan for their substantial surpluses then they were not using their funding to fully benefit the pupils of today.

40% of respondents disagreed with the proposed criterion and said that such surpluses indicate that schools are not using the money they had been allocated for the pupils currently in the education system. They said that local authorities should be able to provide evidence that they have challenged any

school that has had this level of surplus for 5 years. 39% of respondents thought the percentage of surplus should be lower than 5% and 41% that the number of years should be fewer than 5. Quite a few respondents said that the Department needed a stronger approach to ensure that the money is spent for the full benefit of today's pupils.

Some said that the Department may want to consider using different measures for primary and special schools. Others thought that there should be a minimum number of schools threshold and a minimum surplus amount threshold, as well as percentage thresholds. These would prevent the department focusing too much on small schools and small local authorities.

48% of respondents thought that the best indication that pupils' interests could be put at risk was the number of years that schools have been in high surplus. A school with a high surplus for several years would indicate that there is a persistent under-utilisation of resources.

Respondents commented that the financial position of a school needs to be viewed alongside their attainment data to consider value for money and effective deployment of school resources.

48% of respondents said that it would take 3 years of a high surplus to be reasonably confident that a school did not have a clear plan for how that money would be used. They said that 3 years is long enough to challenge a school as to why its balances are high and whether the surplus reflects significant variation between their planned and actual income/expenditure. Only 1% of respondents thought that it would take more than 5 years of a high surplus to be reasonably confident that a school did not have a clear plan for how that money would be used.

<u>Schools Financial Value Standard (SFVS) Returns (from CFO Assurance Statements)</u>

Proposed Criterio	FN	or 2011-12, of an LA's schools that never attained MSiS, and are still eligible, at least 1 did not omplete the SFVS by 31 March 2012	
Question 8: For 2011-2012, do you think it is reasonable that we approach an LA if at least 1 school that did not achieve FMSiS at all, and is still eligible, did not complete the SFVS by 31 March 2012?			
There were 94 responses to this question			
Options	Responses		
Yes	68	72%	
No	24	26%	
Not Sure	2	2%	

Comments made

There was strong agreement from respondents (72%) that we should approach a local authority if at least 1 of their eligible schools did not complete the SFVS by 31 March 2012. Respondents also said that all schools should

complete the SFVS every year. They said that any mechanism that reminds schools they are accountable for public money is useful and that schools need to believe that they will be challenged for non-compliance.

26% of respondents, however, disagreed and said that chasing the deadline may not ensure the quality of the returns or even give financial assurance. Some respondents asked for clarity on whether "completion" referred to answering all questions with a "yes" or completing the form by the deadline.

Proposed Criterion F:	For 2012-13 onwards, 2% or more of an LA's schools did not complete the SFVS by the end of March deadline		
Question 9 a): Do you agree that we should reduce the threshold for 2012-13 onwards, to allow for a small minority of schools in each LA to not complete the SFVS?			
There were 94 responses to this question			
Options Responses			
Yes		51	54%
No			39%
Not Sure		6	7%

Question 9 b): If yes, do you agree that we should automatically allow for a set percentage of schools in each LA to not complete the SFVS?			
There were 63 responses to this question			
Options	Responses		
Yes	42	67%	
No	20	32%	
Not Sure	1	1%	

Question 9 c): If so, is 2% an appropriate set percentage?				
There were 56 responses to this question				
Options Responses				
Yes	21	38%		
No, it should be higher	16	29%		
No, it should be lower 10 18%				
Not Sure 9 15%				

Comments made

54% of respondents agreed that the Department should reduce the threshold for 2012-2013 onwards. They said that although all schools should be required to complete and return the form, some may be unable to for exceptional reasons.

39% disagreed and said that once any leeway was introduced it would divide schools. Given that the SFVS is a requirement and that compliance is not that arduous, it is reasonable to expect all schools to complete the SFVS process each year. They said that all schools should be expected to demonstrate that their finances are being managed appropriately. They have a duty to safeguard public money and should therefore be required to complete and submit their SFVS form each year.

Of those respondents who thought that we should reduce the threshold from 2012-13 onwards, 67% agreed that we should automatically allow for a set percentage of schools in each local authority to not complete the SFVS. Several added the proviso that there would need to be checks in place as to why the SFVS form had not been completed. 38% agreed that 2% is an appropriate set percentage whereas 29% disagreed and said that the set percentage should be higher at around 4-5%. Some suggested that the criterion should include a minimum of 2 schools as well.

Question 10 a): If you disagreed with the proposal in question 9a, would publishing acceptable reasons for exemptions be a better approach?				
There were 76 responses to this question				
Options	Respoi	Responses		
Yes	42	55%		
Not applicable	21	28%		
No	12	12 16%		
Not Sure	1	1%		

Question 10 b): Are our proposed exemptions the right ones?				
There were 91 responses to this question				
Options Responses				
Yes	42	46%		
No, there should be fewer	25	27%		
No, there should be more 15 16%				
Not sure 9 10%				

Question 10 c): Are there any other exemptions that should be included? Free text responses

Comments made

55% of respondents said that publishing acceptable reasons for exemptions would be a better approach although it would depend on what were deemed acceptable.

However, 16% said not to publish acceptable reasons because this could encourage schools to look for reasons for not completing the SFVS. They said that all schools need to have adequate financial management processes

in place and a level of assurance is required, regardless of the status of the school.

46% of respondents said that the proposed exemptions were the right ones. 27% thought there should be fewer whilst others said that the exemptions did not cover all the reasons why a school may legitimately not have completed the SFVS. Some respondents requested additional exemptions including: drastic changes to the SLT or governing body; long-term sickness of finance staff or head teacher; and the school being in special measures. Others said that the time periods in the specified exemptions should be more precise than the terms "recently" and "shortly".

Number of Local Authorities Identified

Question 11 a): Do you agree that it is appropriate for us to approach all LAs caught by at least 1 of the criteria?

There were 92 responses to this question			
Options	Responses		
Yes	69	75%	
Not Sure	14	15%	
No	9	10%	

Question 11 b): Of the 6 proposed criteria, do some give a better indication than others that problems may be putting pupils' interests at risk?

There were **88** responses to this question

Options	Responses		
Yes	63	72%	
Not Sure	17	19%	
No	8	9%	

Question 11 c): Which of the 6 proposed criteria do you consider to give a better indication than others that problems may be putting pupils' interests at risk? Please tick more than one box, if applicable.

There were **87** responses to this question

Options	Responses	
Proposed Criterion C: An LA has 2.5% of schools that have been in deficit of 2.5% or more since 2007-2008 (i.e. for 4 years)		62%
Proposed Criterion D: An LA has 5% of schools that have had a surplus of 15% or more since 2006-2007 (i.e. for 5 years)		53%
Proposed Criterion B: An LA has under-spent its DSG by 5% or more (i.e. it is 5% or more in surplus)	25	29%
Proposed Criterion F: For 2012-2013 onwards, 2% or more of an LA's schools did not complete the SFVS by	19	22%

the end of March deadline		
Proposed Criterion A: An LA has over-spent its DSG by 2% or more (i.e. it is 2% or more in deficit)	16	18%
Not Sure	15	17%
Proposed Criterion E: For 2011-2012, of an LA's schools that never attained FMSiS, and are still eligible, at least one did not complete the SFVS by 31 March 2012	12	14%

75% of respondents agreed that it was appropriate to approach all local authorities caught by at least 1 criterion. However, some thought that the approach should be risk-based so that the level of intervention is commensurate with how many criteria have been met. There were some concerns that specific circumstances affecting a local authority or its schools may cause them to be identified by one or more criteria in the short term.

Respondents agreed that all the criteria could indicate issues with the management of funding and resources. Some believed that head teachers need to be better informed and supported by local authorities to deal with finance issues sooner rather than later.

Although 72% of respondents agreed that of the 6 proposed criteria, some do give a better indication than others, many felt that all were nonetheless important. 62% of respondents thought that proposed criterion C was the most important, followed by 53% of respondents for criterion D. Some thought it would seem reasonable to suppose that large deficits are more likely to impact adversely on pupils' education than large surpluses. Others highlighted that a large number of schools in surplus together with a large number of schools in deficit could indicate that funds were not being delegated appropriately.

Section 2 - Proposed Process

Initial Approach and Follow Up

Question 12: Do timeline?	you agree with the	proposed initial process and
There were 95 response	onses to this question	
Options	Responses	
Yes	74	78%
Not Sure	11	12%
No	10	10%

Question 13: Do you agree that it would be better for us to initially approach those LAs identified in the autumn rather than the following spring?			
There were 94	responses to	this question	
Options	Respons	Responses	
Yes	83	88%	
No	6	7%	
Not Sure	5	5%	

Comments made

78% of respondents agreed with the proposed initial process and timeline and said that local authorities will have a reasonable time to respond. Most respondents agreed that identified local authorities should initially be approached in the autumn rather than the following spring because this would give them time to take meaningful action before they were next required to give assurances. Some said that they preferred an earlier timeline with an initial approach in September/October. Others raised concerns that local authorities were working to tight deadlines for the implementation of the school funding reforms during the autumn term.

Local authorities said that it would be useful to receive the criteria and response template in advance of an initial approach so that they would know if they were likely to be approached and could start preparations early.

Additional Assurance and Escalation

	n additional assura	se LAs identified should be nce as part of their next CFO
There were 96 respons	es to this question	
Options	Responses	
Yes:	76	79%

Not Sure:	11	12%
No:	9	9%

79% of respondents agreed that those local authorities that are identified should be required to submit an additional assurance as part of their next CFO assurance statement. Respondents mentioned that following up to confirm that actions have been completed would be essential.

additional assurance or revised return to be adequate, how should w
escalate the issue?

Comments made

Free text responses

Some respondents felt that we should involve the local authorities' auditors to check the authorities' processes. Reporting the matter to their external auditors would act as an incentive for authorities to put appropriate measures in place to address the issues. Other respondents thought it would be a good idea to set targets for local authorities and become more involved, monitoring the authorities more closely and intervening where necessary. There were suggestions to approach Schools Forums to escalate the issue whilst a few respondents said that some money should be withheld until proper assurance is obtained.

Depending on the underlying issues, the provision of additional support or training for the local authorities, schools and/or elected members could be helpful. Some felt that a face to face meeting would enable both sides to reach agreement on what is required to satisfy the Department that the local authority's systems are sound and/or appropriate measures are in place to ensure that they will be in the future.

Process for 2010-2011 information

Question 16: Do 2010-11 informati	•	th the proposed process and timeline for
There were 93 res	ponses to this	question
Options	Respons	ses
Yes	61	65%
No	24	26%
Not Sure	8	9%

Although 65% of respondents agreed with the proposed process and timeline for 2010-2011 information, 26% thought that they were not appropriate. They said that the information would not be current and schools' situations may have changed. It would be more beneficial for us to focus on current information.

Also, concerns were raised that local authorities were under a lot of pressure this summer due to the implementation of school funding reforms as well as staffing numbers being significantly reduced. They pointed out that the process for 2011-2012 was so soon after the process for 2010-2011 that authorities will potentially be providing very similar information twice, in quick succession.

Role of the Schools Forum

Question 17: Do you think it would be experience of the forums in this process? If so, how can this		
There were 98 responses to this question		
Options	Resp	onses
Yes, it would be effective to involve them	81	83%
Not Sure	11	11%
No, it would not be effective to involve them	6	6%

Comments made

The majority of respondents thought it would be effective to involve Schools Forums so that they could provide views, arguments and contributions to the process. Some felt that school business managers should also be directly involved. Some respondents commented that Schools Forums should be made aware of any correspondence between the Department and local authorities.

Section 3 - Academies

Question 18: What is the best way for us become Academies into account?	s to take	schools that have
There were 96 responses to this question		
Options	Respons	es
Include them in the analysis and ensure our approach takes them into account	52	54%
Exclude them from the analysis	37	39%
Not Sure	7	7%

Comments made

54% of respondents said that we should include Academies in the analysis and ensure our approach takes them into account. Several respondents commented that we should make clear that local authorities would only need to explain how the problems had arisen and how they are ensuring they do not occur in their remaining maintained schools in the future. Others said that they were not sure why Academies should be treated any differently and that they should be subject to the same system of controls.

However, 39% of respondents thought it would be pointless to include Academies in the analysis and that local authorities should only concentrate on maintained schools.

Question 19: Have you any further comments?
Free text responses

Comments made

Some respondents provided further comments, many of which related to specific groups of questions within the consultation and so have been included in the above summaries. Of the more general comments received, several themes emerged including:

- welcoming the proposals' emphasis on strengthening financial accountability and assurance arrangements;
- questioning whether local authorities have sufficient powers and capacity to ensure that appropriate actions are taken by schools to address issues identified by these criteria;
- asking whether Academies will be subject to a similar system of controls; and
- expressing concerns that the process could be overly bureaucratic and burdensome for local authorities.

Next steps

The Department has considered the consultation responses in the context of strengthening the assurance system for financial management in LA maintained schools. From 2011 - 2012 we will be asking local authorities to provide additional information where:

A: An LA has over-spent its Dedicated Schools Grant by 2% or more (i.e. it is 2% or more in deficit);

B: An LA has under-spent its Dedicated Schools Grant by 5% or more (i.e. it is 5% or more in surplus);

C: An LA has 2.5% of schools that have been in deficit of 2.5% or more for the last 4 years; and

D: An LA has 5% of schools that have had a surplus of 15% or more for the last 5 years.

In addition:

E: Where a maintained school had never attained FMSiS, we have asked the local authority to confirm that the school had completed SFVS by 31 March 2012; and

F: From April 2012 onwards, all LA maintained schools will need to complete the SFVS by 31 March of each year unless they met one of the reasons for exemptions listed below:

- i. School has opened in this financial year
- ii. School has closed in this financial year
- iii. School will be closing by 1 September 2013
- iv. School suffered fire/flood/natural disaster in this financial year
- v. School has been issued with an Academy order
- vi. Schools have merged in this financial year or entered into a hard federation with a new governing body

vii Financial delegation has been withdrawn/suspended in this financial year

viii. Governing body has been suspended and so cannot complete the SFVS in this financial year.

Annex A

Organisations responding to the Consultation

Adams' Grammar School
Association of School and College Leaders (ASCL)
Barnsley MBC
Bath & North East Somerset Council
Birmingham LA
Blackpool Council
Buckingham Schools Forum
Bury Council
Calderdale MBC
Central Bedfordshire Council
Chapel Street Nursery School - Luton LA
Cheshire West and Chester Schools Forum
CIPFA
City of York Council
Derby City Council
Derbyshire County Council
Doncaster MBC
Dorset County Council
East Riding of Yorkshire Council
Gateshead Council
Gloucester County Council - Schools Finance Team
Hackney Learning Trust
Hampshire County Council
Hartlepool Borough Council
Hertfordshire County Council
Highway Primary School
Hillborough Infant School
Hull City Council
Islington Council
John F Kennedy School - Newham LA
Kent County Council

Kirklees Council
Lancashire County Council
Leeds City Council
Leicester City Council
Leicestershire County Council
Lincolnshire County Council
London Borough of Barking and Dagenham
London Borough of Barnet
London Borough of Bromley
London Borough of Enfield
London Borough of Hillingdon
London Borough of Lewisham
London Borough of Newham
London Borough of Richmond upon Thames
London Borough of Sutton
London Borough of Tower Hamlets
London Borough of Waltham Forest
Luton Schools Forum
Manchester City Council
Manor Primary School - Newham LA
National Association of Head Teachers (NAHT)
National Association of School Business Management (NASBM)
National Association of Schoolmasters Union of Women Teachers (NASUWT)
Newcastle City Council
Norfolk County Council
Northamptonshire County Council
North Lincolnshire Council
North Somerset Council
North Yorkshire County Council
Northumberland County Council
Nottingham City Council
Onn Target Ltd (School Business Management Consultant)
Oxfordshire Local Authority

Oxfordshire Schools Forum
Portsmouth City Council
Reading Borough Council
Rochdale MBC
Rotherham MBC
Salford City Council
Sheffield City Council
Slough Borough Council
Solihull MBC
Solihull MBC Schools Forum
South Gloucestershire Council
South Gloucestershire Schools Forum
Southampton City Council
Southend - On - Sea Borough Council
Sponne School Technology College
St Helens Council
Staffordshire County Council
Stockport MBC
Stopsley High School
Suffolk County Council
Sunderland City Council
Swindon Borough Council
Telford and Wrekin Council
Veritau - North Yorkshire LA Owned Company
Wandsworth LA
West Sussex County Council
Wickhambreaux CEP
Wiltshire Council