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Guidance

Dedicated schools grant assurance: guidance for local authorities

Guidance for chief financial officers on completing and returning the annual assurance statement to the Education and Skills Funding Agency.

Published 8 September 2017

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From: [Education and Skills Funding Agency](#)

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Introduction

This guide explains to local authorities how to complete and submit their dedicated schools grant (DSG) assurance statement, and notes to the accounts, for the 2017 to 2018 financial year.

Local authorities have continuing responsibility for financial regularity in schools. The chief finance officer (CFO) of the local authority is responsible for making the necessary arrangements for local financial and management controls, under section 151 of the Local Government Act 1972.

Under these arrangements, the CFO will need to ensure that the grant monies for the DSG are expended

for the purpose for which they are intended. The Education and Skills Funding Agency (ESFA) has published the [formal terms of grant given by the Secretary of State under section 16 of the Education Act 2002](#).

For the 2017 to 2018 return, local authorities must upload a CFO signed assurance statement that confirms the deployment of the DSG to the Information Exchange portal.

Local authorities should submit their DSG assurance statement, and notes to the accounts, for the 2017 to 2018 financial year to ESFA by 14 September 2018.

Completing the DSG assurance statement and notes to the accounts

ESFA will upload 3 documents to Information Exchange:

DSG assurance statement

The CFO must complete this form to:

- confirm the DSG received by the local authority in 2017 to 2018 was fully deployed in support of the schools budget, in accordance with the [conditions of grant](#) and the [School and Early Years Finance \(England\) Regulations 2017](#).
- confirm, based on their work in reviewing individual placement agreements for high needs students within non-maintained special schools, nothing has come to their attention that causes them to believe that the learners reviewed were not correctly defined as high needs
- report details of any fraud cases in maintained schools, and confirm what action has been taken to address the issue

The fraud section of the statement improves the transparency of information that local authorities already collect from maintained schools through the [schools financial value standard \(SFVS\)](#). We have added a footnote to the statement explaining the meaning of 'fraud' in this context.

DSG assurance statement completion guidance

Local authorities can use this guidance when completing the DSG assurance statement.

There is no requirement for the assurance statement to be audited, but the return may be subject to review by external auditors, at their discretion.

Excel notes to the accounts template

Please populate the table noted on the Excel spreadsheet and upload the completed version to Information Exchange portal following the steps below. The data is required in Excel format to enable data

manipulation.

Submitting the DSG assurance statement and notes to the accounts

1. Login to [Secure Access](#)
2. Access the Information Exchange portal, and select the 'Document Exchange' tab
3. Navigate to the 'Local Authority - finance and payments - AY 2017 – 2018' folder.
4. Download the DSG assurance statement and Excel notes to the accounts template
5. Print a copy of the DSG statement for the CFO to sign
6. Sign the DSG assurance statement, and scan in as a PDF (the CFO must provide an original signature, we cannot accept electronic signatures)
7. Populate the table in the notes to the accounts spreadsheet
8. Navigate to the 'Local Authority - finance and payments - AY 2017 – 2018' folder
9. Select 'actions', followed by 'upload content'
10. Browse for the signed PDF of the DSG assurance statement, and select 'DSG CFO Statement of assurance' as the document purpose, when prompted
11. Repeat the process, and browse for the Excel notes to the accounts, selecting 'Notes to the accounts' as the document purpose

We've published [support and guidance for using the Information Exchange portal](#).

Additional information

We use the information you provide in this return to populate a national spreadsheet. Please do not change the format of the DSG assurance statement or notes to the accounts spreadsheet, as this will affect our validation processes.

For the 2018 to 2019 outturn statements, any local authority that holds a deficit of the DSG greater than 1% will be required to submit a recovery plan to ESFA. This will be mandatory under the conditions of grant. The Department for Education (DfE) will consult with local authorities about the details of this requirement in the autumn of 2018. Further information is available in the [pre-16 schools funding guidance for 2019 to 2020](#).

If you have any questions about this return, or the new process, please [email us](#).

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