



# Burton Green Primary School

## City of York Council

### Internal Audit Report 2014/15

Business Unit: Primary Schools:  
Headteacher: K Tatham  
Date Issued: 10 April 2015  
Status: Draft  
Reference: 15604/002

	P1	P2	P3
<b>Actions</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Overall Audit Opinion</b>	Substantial Assurance		

# Summary and Overall Conclusions

## Introduction

This audit was carried out on Wednesday 11th February and Thursday 12th February as part of the Internal Audit plan for Children's Services, Education and Skills for 2014/15.

## Objectives and Scope of the Audit

The purpose of this audit was to provide advice to the Governors, Head Teacher and the Authority's Section 151 Officer about the financial management procedures and assurance that internal controls of the school are operating effectively to manage key risks, both financial and otherwise.

The audit covered the following areas in accordance with the specification issued on 7th January 2015:

- Governance;
- Financial Management;
- System Reconciliation;
- Contracts – Ordering, Purchasing and Authorisation;
- Income;
- Capital and Property;
- Additional School Activity Provision;
- Human Resources;
- Payroll;
- School Meals;
- Pupil Numbers;
- Early Years
- Voluntary Funds Monitoring Arrangements;
- Data Protection and Information Technology;
- Insurance and Risk Management;
- Inventory Records;
- Security; and
- Safeguarding Arrangements.

## Key Findings

The school has recently undergone a considerable turnover of staff, including Head Teacher and School Business Manager. Significant work has been put into the financial management of the school to bring it out of deficit and develop its practices and procedures to bring them in line with requirements and best practice.

The findings below relate xxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx and the independent examination of the school fund. In addition it is suggested that the school review their banking arrangements to ensure that they minimize the amount of cash held in school.

## Overall Conclusions

It was found that the arrangements for managing risk were good with few weaknesses identified. An effective control environment is now in operation, but there is scope for further improvement in the areas identified. Our overall opinion of the controls within the system at the time of the audit was that they provided Substantial Assurance

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**Issue/Control Weakness** | **Risk**

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**Findings**

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**Recommendation**

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**Agreed Action 1.1**

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<b>Priority</b>
<b>Responsible Officer</b>
<b>Timescale</b>

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**Issue/Control Weakness** | **Risk**

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**Findings**

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**Recommendation**

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**Agreed Action 2.1**

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**Priority**

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**Responsible Officer**

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**Timescale**

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### 3 School fund

#### Issue/Control Weakness

The school fund accounts have not been independently examined

#### Risk

Failure to comply with the requirements of the CYC Scheme for Financing Schools.

#### Findings

The school fund accounts to 31 March 2014 have not yet been independently examined. The last independent examination covered the accounts to 31 March 2013.

#### Recommendation

The school should have their school fund accounts to 31 March 2014 independently examined.

#### Agreed Action 3.1

Agreed

Priority

3

Responsible Officer

Head

Timescale

30 Sept 2015

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**Issue/Control Weakness** | **Risk**

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**Findings**

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**Recommendation**

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**Agreed Action 4.1**

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<b>Priority</b>	XX
<b>Responsible Officer</b>	XXXXXXXXXXXX
<b>Timescale</b>	XXXXXXXXXXXX

# Audit Opinions and Priorities for Actions

## Audit Opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit.

Our overall audit opinion is based on 5 grades of opinion, as set out below.

Opinion	Assessment of internal control
High Assurance	Overall, very good management of risk. An effective control environment appears to be in operation.
Substantial Assurance	Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.
Reasonable Assurance	Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.
Limited Assurance	Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.
No Assurance	Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse.

## Priorities for Actions

Priority 1	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Priority 2	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Priority 3	The system objectives are not exposed to significant risk, but the issue merits attention by management.



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