

Osbaldwick Primary School
City of York Council
Internal Audit Report 2014/15

Business Unit: Primary Schools
Head Teacher: Miss L Barringer
Date Issued: 27 March 2015
Status: Final
Reference: 15628/002

	P3	P2	P1
Findings	3	0	0
Overall Audit Opinion	High Assurance		

Summary and Overall Conclusions

Introduction

This audit was carried out on 2nd and 3rd February 2015 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 9th 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;
- Voluntary Funds Monitoring Arrangements;
- Data Protection and Information Technology;
- Insurance and Risk Management;
- Inventory Records;
- Security; and
- Safeguarding Arrangements.

Key Findings

The key findings relate xxxxxxxxxxxxxxxx and the provision of free meals to members of staff.

Overall Conclusions

It was found that the arrangements for managing risk were very good. An effective control environment appears to be in operation. Our overall opinion of the controls within the system at the time of the audit was that they provided High Assurance.

Area Reviewed: School Meals

1	Issue/ Control Weakness	Risk
	Some members of staff are receiving free school meals in addition to being paid to work the lunch break.	Free meals are being given to members of staff not contractually entitled to them, which may have taxable implications

Findings

Some members of staff currently receive a free school meal while also being paid for working at a lunch time, which is not part of the terms of their contract. If the school wishes to continue providing free meals for members of staff this decision should be approved by governors, and HR should be contacted to ensure any benefits in kind can be correctly accounted for.

Recommendation

A decision whether to continue providing free school meals for staff should be made and approved by governors and HR should be contacted to ensure any benefits in kind can be correctly accounted for.

1.1 Agreed Action

From 1 April 2015 all staff meals will be paid.

Priority	3
Responsible Officer	Headteacher
Timescale	1 st April 2015

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2 Issue/ Control Weakness Risk

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Findings

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Recommendation

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2.1 Agreed Action

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Priority
Responsible Officer
Timescale

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3 Issue/ Control Weakness Risk

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Findings

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Recommendation

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3.1 Agreed Action

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Priority

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Responsible Officer

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Timescale

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Audit Opinions and Priorities for Actions

Audit Opinions	
<p>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.</p> <p>Our overall audit opinion is based on 5 grades of opinion, as set out below.</p>	
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.

