



Free Early Education Funding City of York Council Internal Audit Report 2014/15

Business Unit: Children, Education & Skills
Responsible Officer: Director of Children's Services, Education & Skills
Service Manager: Head of Childcare Strategy & Business Management
Date Issued: 18/05/2015
Status: Final
Reference: 11140/006

	P1	P2	P3
Actions	0	0	4
Overall Audit Opinion	Substantial Assurance		

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Issue/Control Weakness	Risk
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Findings

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Agreed Action 1.1

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	Responsible Officer	Policy and Planning Manager
	Timescale	30 June 2015

2 Provider awareness of quality criteria

Issue/Control Weakness

The YorOK website has not been updated to include the latest DfE statutory guidance.

Risk

Information made available on the YorOK website is not consistent with that communicated to providers through other channels.

Findings

The free early years funding section of the YorOK website includes links to various 'useful documents', one of which is the DfE's 'Early education and childcare: Statutory guidance for local authorities (September 2013)'. The DfE have since published a September 2014 version which supersedes the version held on the YorOK website. It includes newly introduced elements in respect of: the introduction of childminder agencies; discharging of duties in relation to securing early education places; information, advice and training provision to providers; the confirmation of Ofsted as the sole arbiter of quality and also the monitoring of providers to ensure the promotion of British values and established scientific and historical explanations.

The funding team had, however, informed providers of these changes in an email sent in September 2014 which invited them to information sessions being held to explain updates on the guidance. Information on the guidance was also circulated via the FIS and Early Years newsletters.

Agreed Action 2.1

The funding team will update the YorOK website to ensure that the latest DfE statutory guidance (as well as any other important information) is available to providers. It will also continue to publicise the website as a resource.

Priority

3

Responsible Officer

Policy and Planning Manager

Timescale

Implemented

XXXXXXXXXXXXXXXXXXXX

Issue/Control Weakness

XX
X

Risk

XX
X
XX
X

Findings

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Agreed Action 3.1

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XX
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Priority

3

Responsible Officer

Policy and Planning
Manager

Timescale

30 September 2015



XX

Issue/Control Weakness	Risk
XX X	XX X XX X

Findings

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XX
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Agreed Action 4.1

The xx

Priority

3

Responsible Officer

Policy and Planning
Manager

Timescale

30 September 2015

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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