



St. George's RC Primary School
City of York Council
Internal Audit Report 2015/16

Business Unit: Primary Schools:
Headteacher: R Mazza
Date Issued: 4th February 2016
Status: Final
Reference: 15641/002

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

Summary and Overall Conclusions

Introduction

The audit was carried out on Wednesday 4th and Thursday 5th November as part of the Internal Audit plan for Children's Services, Education and Skills for 2015/16. Schools are audited in accordance with a detailed risk assessment.

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 5th October 2015 :

- Governance and Financial Management
- System Reconciliation
- Banking Arrangements
- Contracts, Purchasing and Authorisation
- Income
- Capital and Property
- Extended Schools Provision
- Human Resources
- Payroll and Staff Costs
- School Meals
- Pupil Numbers
- School Fund
- Data Protection and Information technology
- Insurance and Risk Management
- Inventories
- Safeguarding

Key Findings

The key findings relate xxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx

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.

1 Contracts, Ordering, Purchasing and Authorisation

Issue/Control Weakness

The school does not have a contract review schedule

Risk

It may be more difficult to monitor the schools contracts effectively and the school may not obtain best value.

Findings

The school does not have a contract review schedule or other consolidated listing all their contracts with value and end date. Although contract documents are available at the school it the contract review schedule would allow the school to evidence that all contracts and agreements are kept under review to ensure they are current, still relevant to the school and have been periodically tested for best value.

Recommendation

The school should draw up a consolidated schedule of their contracts. It is advised that the schedule is reviewed on an annual basis to ensure that contracts are still appropriate for the school and to ensure any required procurement or market testing exercise is planned in. A pro-forma contract review schedule will be sent to the school.

Agreed Action 1.1

Agreed

Priority

3

Responsible Officer

School Business
Manager

Timescale

End of Summer Term

XXXXXXXXXXXXXXXXXX

Issue/Control Weakness

XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Issue/Control Weakness

XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Findings

XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Recommendation

XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Agreed Action 3.1

Agreed	Priority	3
	Responsible Officer	Headteacher
	Timescale	Summer Term subject to course availability

4 School Meals

Issue/Control Weakness

Midday supervisory assistants (MSAs) are receiving free school meals.

Risk

Free meals are being given to members of staff not entitled to them.

Findings

MSAs currently receive a free school meal, which is not part of the terms of their contract. If the school wishes to continue providing free meals for MSAs 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 MSAs should be made and approved by governors and HR should be contacted to ensure any benefits in kind can be correctly accounted for.

Agreed Action 4.1

Agreed	Priority	3
	Responsible Officer	Headteacher/SBM/Govs
	Timescale	End of Summer Term

Annex 1

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.

Where information resulting from audit work is made public or is provided to a third party by the client or by Veritau then this must be done on the understanding that any third party will rely on the information at its own risk. Veritau will not owe a duty of care or assume any responsibility towards anyone other than the client in relation to the information supplied. Equally, no third party may assert any rights or bring any claims against Veritau in connection with the information. Where information is provided to a named third party, the third party will keep the information confidential.

