



York High School

City of York Council

Internal Audit Report 2014/15

Business Unit: Secondary Schools,
Headteacher: D Ellis
Date Issued: 01/10/14
Status: Final
Reference: 15679/004

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

Summary and Overall Conclusions

Introduction

This audit was carried out on Wednesday 9th July and Thursday 10th July 2014 as part of the Internal Audit plan for Adults, Children and Education for 2014/15.

Objectives and Scope of the Audit

The purpose of this audit is 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 16th June 2014:

- Governance;
- Financial Management;
- System Reconciliation;
- Petty Cash
- 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;
- Joint Use Facilities;
- Inventory Records;
- Security; and
- Safeguarding Arrangements.

Key Findings

The key findings in the audit relate to the use of “ParentPay” to record cash income received through school, inclusion of the associated guide to information with the approved publication scheme, and ensuring that XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.

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 Issue/ Control Weakness Risk

Cash income collected for residential trips is not recorded on the pupils ParentPay account. All income collected may not be accounted for.

Findings

All pupils have a ParentPay account through which payments for school trips can be made and which can be accessed them to confirm balances. The school may receive payments through a combination of ParentPay and cash payments in particular in the case of higher cost residential trips. Cash payments are not automatically receipted unless a receipt is requested and cash payments are not manually entered onto the ParentPay account. The parent may therefore not have a full record of all payments that have been made or the correct balance for the trip payments.

Recommendation

It is recommended that the school enters all payments for residential trips onto the pupils ParentPay account.

1.1 Agreed Action

Cash/Cheque payments will be uploaded to the Parentpay system on a weekly basis commencing September 2014.

Priority	3
Responsible Officer	Finance Manager
Timescale	1st September 2014.

Area Reviewed: Publication Scheme

Severity
Probability



2 Issue/ Control Weakness

Risk

The Information Commissioners model publication scheme approved by the Governors did not appear to include the associated guide to information available from the school (which details the information available, how it can be obtained and any associated costs).

The school may not be complying fully with the requirements under the Data Protection Act (DPA), Environmental Regulations (EIR) and Freedom of Information Act (FOIA) and statutory requirements may be breached.

Findings

The minutes of the Full Governing Body 30th September 2013 recorded the approval of the Information Commissioners model publication scheme. The completed associated guide to information did not appear to be part of this approved document.

Recommendation

The Information Commissioners Model Publication Scheme for Schools including the guide to information can be obtained from the ICO website. The scheme should be adopted in full, unedited and promoted alongside the guide to information. The approved Publication Scheme and guide to information schedule should be made available to parents eg published on the schools website.

2.1 Agreed Action

York High School does have a guide to information document, however this is now in need of updating and wasn't presented to Governors when the Model Publication Scheme (MPS) was approved. The document will be updated and presented to Governors for approval when the MPS is next reviewed by them in October. The guide will then also be published on the website.

Priority

3

Responsible Officer

Business and Community Leader

Timescale

19 December 2014.

Area Reviewed: XXXXXXXXXXXXXXXXXXXXXXXX

Severity
Probability



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

3

Responsible Officer

Associate Headteacher

Timescale

19 December 2014

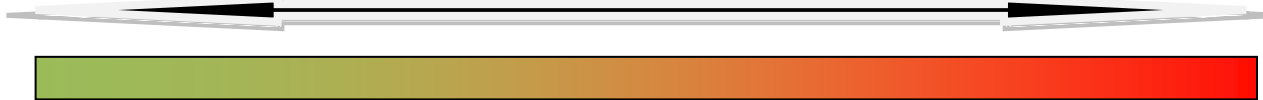
Audit Opinions and Priorities for Actions

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.
Moderate 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.

Severity

Unlikely to have much impact on the integrity of the system or the effectiveness of controls	Over time, is likely to undermine the effectiveness of controls and/or result in reduced efficiency	Issue is so severe that fundamental controls within the system will not operate effectively exposing the system to catastrophic failure.
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Probability

Highly unlikely to occur (timescales will vary with the system being reviewed)	Likely to occur on a regular basis but not frequently (will vary with the system)	Certain to occur in the near future.
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