

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

Headteacher: **Miss J Rigg**
Date Issued: 26/03/15
Status: Final
Reference: 15609/003

	P3	P2	P1
Findings	2	0	0
Overall Audit Opinion	High Assurance		

Summary and Overall Conclusions

Introduction

This audit was carried out on Wednesday 30th April and Thursday 1st May 2014 as part of the internal audit plan for Children, Education & 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 were operating effectively to manage key risks, both financial and otherwise.

Scope

The audit covered the following areas in accordance with the specification issued on 10th January 2014:

- 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;
- Joint Use Facilities;
- Inventory Records;
- Security; and
- Safeguarding Arrangements.

Key Findings

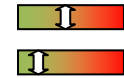
The key findings relate to back to work interviews and free school meals for MSAs.

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: Human Resources

Severity
Probability



1 Issue/ Control Weakness Risk

Back to work interviews are not undertaken for all instances of sickness. In the event of challenge the school may not be protected.

Findings

Although the school carry out back to work interviews for longer instances of sickness the school do not carry out back to work interviews for all instances.

Recommendation

A back to work interviews should be undertaken and documented for every instance of sickness absence.

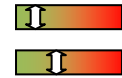
1.1 Agreed Action

The Finance and Staffing Committee discussed and it was agreed that back to work interviews would be undertaken for all absences.

Priority	3
Responsible Officer	Headteacher
Timescale	Immediate

Area Reviewed: School Meals

Severity
Probability



2 Issue/ Control Weakness Risk

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

2.1 Agreed Action

The Finance and Staffing committee agreed to continue to provide a free school meal as a gesture of good will towards to the Midday Supervisors.

Priority

3

Responsible Officer

School Business Manager

Timescale

Immediate

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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