



FINAL INTERNAL AUDIT REPORT

EDUCATION, CARE AND HEALTH SERVICES DEPARTMENT

PRE ACADEMY AUDIT OF PUPIL REFERRAL UNIT 2014-15

Issued to: Jane Bailey, Assistant Director Education
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INTRODUCTION

1. This report sets out the results of Pupil Referral Unit closure audit carried out in quarter 4 of 2014/15. The school transferred to academy status on 01/09/2014.
2. The purpose of this audit was to identify any issues which need to be resolved prior to closure of the accounts.
3. The controls we expect to see in place are designed to minimise the school's exposure to a range of risks. Weaknesses in controls that have been highlighted will increase the associated risks and should therefore be corrected to assist overall effective operations.

AUDIT SCOPE

4. The period covered by this report is from 01/09/2013 to 31/08/2014. We also reviewed any post transfer transactions up to the date of the audit on the 21/11/2014 that related to pre academy status.

MANAGEMENT SUMMARY

5. We have reviewed primary accounting information including: expenditure, leases and contracts, payroll records, VAT returns debtors, creditors and bank accounts. A signed copy of Commercial Transfer Agreement was reviewed which is retained by Legal Department.
6. There were no major findings however we would like to bring to management's attention that income and expenditure incurred have been checked up to 21/11/2014 and any transactions after this date will be matter between School Finance Team and the school.

ACKNOWLEDGEMENT

7. We would like to thank all staff contacted during this review for their help and co-operation..