

FINAL INTERNAL AUDIT REPORT
EDUCATION, CARE AND HEALTH SERVICES DEPARTMENT

FOLLOW UP REVIEW OF BICKLEY PRIMARY SCHOOL
2016/17

Issued to: Mrs E Blake, Headteacher
Tracey Mortimer-Brown, Chair of Governors

CC: Ade Adetosoye, Deputy Chief Executive, Executive Director of ECHS (final only)
Jane Bailey, Director of Education (final only)
Schools Finance Team (final only)

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INTRODUCTION

1. This report sets out the results of our systems based follow up audit of Bickley Primary School. The audit was carried out on the 9th May 2017 as part of the programmed work specified in the 2016/17 Internal Audit Plan, agreed by the Section 151 Officer and Audit Sub-Committee.
2. The controls we expect to see in place are designed to minimise the department'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

3. This follow up review considered the Internal Audit report finalised on the 12th February 2016 and was limited to identifying progress made to implement the 2 recommendations.

MANAGEMENT SUMMARY

4. At the site visit on the 9th May 2017 audit testing and supporting documentation satisfactorily evidenced implementation of the 2 recommendations, as detailed in Appendix A. The requirement to verify self-employed status for paid services at the school was discussed with the School Business Manager; the checking arrangements in place are satisfactory although it is suggested that the Headteacher signs the decision sheet for each individual and that the HMRC questionnaire be completed annually to evidence continued compliance as the questions do change.

SIGNIFICANT FINDINGS (PRIORITY 1)

5. There are no priority one findings to report.

DETAILED FINDINGS/MANAGEMENT ACTION PLAN

6. Appendix A provides information on the recommendations that are being followed-up and Appendix B give definitions of the priority categories.

ACKNOWLEDGEMENT

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

No	Recommendation/Management Comment	Target Date and Responsibility	Follow-up comments	Status
1	<p>A contract register should be held by the school showing details of all contracts, including the value, duration, purpose and current supplier. It should be reviewed by Governors to make sure contracts are appropriately renewed [Priority 2]</p> <p>A contract register with full details including value, duration, purpose and current supplier will be created.</p> <p>The governors will review this annually (June) and make sure that contracts are appropriately renewed</p>	<p>School Business Manager and Headteacher 1/4/16</p> <p>Governing Body to review annually</p>	<p>The School Business Manager has created a comprehensive contract register that details the key information relating to contracts to allow the school timely decisions, scrutiny of rolling contracts and benchmarking.</p> <p>The contract register was reported to Governors in June 2016 at the Finance and General Purposes Committee. The register is on the agenda for the 23.5.17, to achieve the annual review by governors.</p>	Implemented
2	<p>Review the lettings arrangements to ensure that:-</p> <p>(i) a completed lettings form is in place for all hirings of school premises and this has been approved by the Headteacher</p> <p>(ii) evidence of the hirer's insurance cover is checked. Where a hirer does not have adequate insurance cover, an insurance charge is set out in the lettings policy.</p> <p>Review lettings policy and procedures with Governing Body (March)</p> <p>Lettings diary completed with check list</p> <p>Head Teacher to sign all lettings forms prior to the let</p> <p>SBM to ensure that insurance is charged or checks made with attached evidence of insurance cover provided by the hirer.</p>	<p>Headteacher to review the policy, Governing Body to agree the policy and School Business Manager to carry out checks.</p> <p>1/4/16</p>	<p>The lettings folder was reviewed and a sample of 3 lettings was selected for audit examination.</p> <p>A current insurance policy was evidenced for each let, the correct fees had been applied and for 2/3 applications forms the Headteacher had authorised the application. The annual renewal form for one hirer had not been signed but this was rectified at the earliest opportunity following the audit visit.</p>	Implemented

Definition of priority categories.

Priority 1
Required to address major weaknesses
and should be implemented as soon as
possible

Priority 2
Required to address issues which do
not
represent good practice

Priority 3
Identification of suggested
areas for improvement