



Haringey Council

Agenda Item

6

Report Status

For information/note ☒
For consultation & views ☐
For decision ☐

The Children and Young People's Service

Report to Haringey Schools Forum – 16 January 2014

Report Title: The schools 2014/15 internal audit programme.

Author: Head of Audit and Risk Management

Purpose:

To advise the Schools Forum of the programme of work to be undertaken in 2014/15; and details of planned training/workshop session for schools.

Recommendations

- I. That the Schools Forum note the planned programme of audit work for 2014/15 (Appendix A).

1. Background.

1.1 The Council's Corporate Finance service issued the Schools Finance Manual to all schools in 2007. The Manual sets out the financial regulations and procedures that schools should follow and covers all key financial and non-financial processes. In addition, Corporate Finance provides regular guidance and information to all schools in respect of the key financial and non-financial processes at schools.

1.2 Internal Audit undertakes a programme of school audit reviews to ensure that schools are complying with the requirements of the Schools Finance Manual and the risks associated with the key financial and non-financial processes are appropriately managed.

1.3 Internal audit are not required to audit the School Financial Value Standard (SFVS), which schools undertake a self-assessment of, or provide an opinion of schools' compliance with this standard. However, the programme of routine audit work should assist schools in providing the assurance to Governing Bodies for the SFVS.

2. Internal Audit schools audit programme 2014/15

- 2.1 Internal Audit will continue with a programme of routine audit work for schools in 2014/15. The planned programme of audit visits for 2014/15 is attached at Appendix A, together with the date of the school's previous audit review.
- 2.2 Internal Audit will liaise with the Head Teachers to arrange a mutually convenient time for the audit visit to take place. As is current practice, formal confirmation of the date, together with the areas to be reviewed, audit approach, and documents required for the audit will be provided in advance. The confirmation will usually be made approximately 8 weeks prior to the audit visit. One week prior to the agreed date, Internal Audit will re-confirm the audit visit with the school.
- 2.3 Assurance ratings. From 2014/15 onwards, Internal Audit will apply the following assurance ratings:
- **Substantial:** There is a sound system of internal control designed to achieve the client's objectives. The control processes tested are being consistently applied;
 - **Satisfactory:** While there is a basically sound system of internal control, there are weaknesses which put some of the client's objectives at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the client's objectives at risk.
 - **Limited:** Weaknesses in the system of internal controls are such as to put the client's objectives at risk. The level of non-compliance puts the client's objectives at risk.
 - **Nil:** Control processes are generally weak leaving the processes/ systems open to significant error or abuse. Significant non-compliance with basic control processes leaves the processes/ systems open to error or abuse.

3. Pre-audit workshop

- 3.1 The current internal audit test programme for school visits was circulated to all schools in June 2013 via the Schools Bulletin. This was done to assist schools' understanding of audit requirements and to use as a basis for ensuring their own compliance with the Schools Finance Manual. It should be noted that Internal Audit may cover other areas not included in the circulated test programme if other financial and/or non-financial risks are identified during the visit.
- 3.2 As agreed at the Schools Forum in May 2013, a short workshop session was provided for school staff (finance staff, bursars, and head teachers) where audit visits were planned for the remainder of 2013/14. All schools with audits planned sent representatives to the workshop session and feedback was very positive from those who attended.
- 3.3 A further workshop session has been booked for January 2014 and an invitation has been sent to all schools listed at Appendix A. The workshop programme will be reviewed after the session in January and a decision on its continuation will be reported to the Schools Forum.

3.4 If any other schools, apart from those listed at Appendix A wish to participate in a pre-audit workshop, please contact Ibrahim Khatib, the Audit Manager, via email at ibrahim.khatib@haringey.gov.uk. Depending on demand, Internal Audit may provide an additional workshop session during 2014.

4. Recommendations.

4.1 That the Schools Forum note the planned programme of audit work for 2014/15 (Appendix A); and the pre-audit workshop planned for January 2014.

Appendix A

London Borough of Haringey

Schools Audit Programme 2014-15

Primary Schools		Last Audit Date
1	Bruce Grove	19.01.11
2	Chestnuts	27.07.10
3	Crowland	16.02.11
4	Devonshire Hill	04.01.11
5	Mulberry	14.09.07
6	Risley Avenue	05.05.11
7	St Francis de Sale Inf & Juniors	02.02.11
8	St Martin of Porres RC	02.02.11
9	St Mary's CE Primary (now single school)	07.07.09 & 08.07.05
Secondary Schools		
10	Park View	28.02.11
Junior Schools		
11	South Haringay Junior	16.11.11
Infant Schools		
12	South Haringay Infants	24.01.11
Nursery Schools		
13	Rowland Hill	03.10.11