Tick n' Bash

Information for our colleagues in Bridgend Schools from the Council's School Audit Team

Summer

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Issue: No. 1

Who Are We?

The Team is based in Brackla House, Brackla Street, Bridgend. For information our details are:

- Office Number 01656

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What is Internal Audit?

We are an independent review service which reports to the Executive Director - Resources and the Audit Committee on the adequacy of controls to address risks to Bridgend County Borough Council. To do this our audits may include reviews of management objectives, value for money, safeguarding assets, records and reports as well as compliance with laws, rules and regulations.

It can be seen from this that we are not concerned only with finance. Indeed the auditors include a mix of accountants, specialist internal auditors and I.T. auditors. Most of us have also worked in other jobs before becoming internal auditors.

A fuller description of our role and responsibilities is in the Internal Audit Charter approved by the Audit Committee. This is available on the intranet, alternatively please contact us if you would like a copy.

David Barraclough

Private Fund Insurance

You should have all been made aware from the Authority's Insurance Section that all school's Private Funds are now covered by an Authority wide policy. The policy is subject to a £100 excess. Therefore, as your individual insurance policies with Hodge Insurance expire, there is no need to renew them.

JOKE

Why don't sharks attack internal auditors?

Professional courtesy.
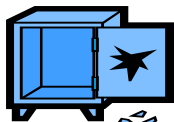
FRAUD

Internal Audit is often asked to investigate cases of fraud or suspected fraud relating to schools. All cases should be reported to us. Staff should be informed of the importance of informing us of any peculiar activities as it may be that other schools will still be falling victim to unscrupulous individuals. Further guidance on the reporting of fraud can be found in the Authority's Anti Fraud and Corruption Strategy which is available to all staff on the intranet.

There are a whole range of "scams" that unscrupulous individuals or organisations may be operating in order to try and obtain payment or information from schools. It is vital that all requests for payment or information which the school feels uneasy about are treated with caution. The types of scams that this Authority and other Authorities have been subject to in the past include:

- Premium rate telephone calls, where staff may be asked to return a phone or fax call which is often at a premium rate.
- Data Protection scams from companies suggesting that if you have not submitted notification to the Information Commissioner in line with the Data Protection Act, that for a fee, they will submit an application for you.
- Pressure selling of advertising space in directories, some of which are distributed across Europe. Alternatively the company offers free advertising space in directories, but then sending school's copies of the directories and charging them for the copies. School's should be aware that under the "Unsolicited Goods and Services Act 1971 as amended by the 2001 Act" it is an offence to demand payment or assert a right of payment as a result of requesting inclusion in a business directory, where there is no SIGNED order/note or electronic communication.

Schools are also reminded to be vigilant and security conscious in relation to their assets. A number of the Authority's schools have been the target of burglars in the past months, with laptops, computer equipment and projectors being stolen.

Financial Scheme for Schools

All schools should now be aware that the Authority's Financial Scheme for Schools has been updated. Schools will have been provided with a number of hard ring bound copies from Debbie Exton in the Finance Support Services Unit. An electronic version is also available on the Authority's intranet site, under "F" in the A-Z section.
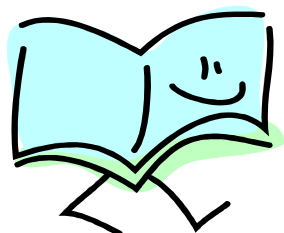
How to make an Auditor smile

During the recent audits of Primary Schools, the Headteachers of the audited schools were asked their honest opinion of the CRSA (Control Risk Self Assessment) toolkit that was sent out 04/05. The opinions formed part of an internal review that would help the audit team improve the service to schools.

The toolkit provided the basis for a straightforward and methodical analysis of the schools existing procedures and controls. It also presented a framework of good practice and its application should have helped those schools who used it, ensure that its management is reasonably secure. As a further benefit a completed CRSA is likely to put a smile on your friendly auditors face.

Internal Audit found that although there appeared to be few problems understanding the toolkit, some Headteachers did not feel that all the questions were applicable. We are therefore revising the toolkit to take this into account and future versions should feature a set of questions that are tailored to the school. Almost every school that has taken part reported at least one improvement gained from using the toolkit. This ranged from being reminded that they should be doing something to using the toolkit to train the Governors of the school.

If there are any details you wish to clarify or suggest towards the development of the toolkit, or you are using the toolkit innovatively (no prizes) please contact the Internal Audit Office and inform us.

New Style of Audit Report for Schools

We would like to thank the staff of all those schools which were audited in the last two years for their assistance and co-operation. In particular we appreciate the feedback we have received on the format of the audit report. We have taken note of these comments, and as a result have made some changes to the style of the report.

In the past, audit reports have generally been written on an exception basis. However, we appreciate that it is important for staff to receive positive feedback on areas where systems are working well, or where improvements have been made. Schools will now receive a more individually tailored report, which will also include positive feedback.

Individual recommendations on the Management Action Plan are now classified as Fundamental, Significant and Merits Attention.

We urge Headteachers to bear in mind that the draft Action Plan is intended to be a discussion document, and we encourage your comments. This will hopefully assist Headteachers in either implementing the recommendations, or alternatively taking the decision to accept the risk.

The overall report will be given one of the following levels of assurance: Substantially Controlled, Adequately Controlled, Limited Control or Uncontrolled. This will be based on the significance of the individual recommendations made. We hope that this will allow for a greater degree of flexibility when classifying each school.

As a department, we take note of all comments received, especially where it helps us to improve our service to the schools.

Computer Data Back Ups

Many schools will have opted through their IT SLA to have their administration network backed up overnight by the IT department. However those schools who have not chosen this option and all schools with a curriculum network should bear the following points in mind:

➢ Back ups should be taken on a regular basis. A daily back up is the ideal but for schools that use the computer on an infrequent basis, a weekly back up might suffice. Remember that if the computer crashes, all the data since the last back up was taken will have to be re-input.

➢ Test occasionally that the data can be retrieved. After a disaster is the wrong time to find out that the back up has failed. Tapes and disks can wear out. Don't reuse them too often.

➢ Data tapes, CDs and floppy disks used for back up should ideally be stored offsite. Any back ups kept in the school should either be stored securely in a building well away from the computer or placed in a fire safe suitable for electronic media. If purchasing a fire safe it is important to get good technical advice. A safe which is suitable for electronic media is resistant to humidity as well as fire. If the wrong specification is used, tapes and disks could be saved from a fire but humidity could render them inoperable. Seek advice before buying.

➢ Before disposing of old tapes and disks, render them unreadable (by breaking). This is particularly important if they hold personal or confidential data.

JOKE

Knock Knock

Who's there?

Internal Audit

(Long pause)

Knock Knock……Knock Knock…..Knock Knock…….Knock Knock

Did You Know?

▪ Internal Audit can help you with your CRSA returns.