

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

23rd JANUARY 2013

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

INTERNAL AUDIT'S ANNUAL REPORT ON SCHOOLS

1. Purpose of Report.

1. To present to Members a copy of the report issued to the Corporate Director Children, summarising the findings made by Internal Audit in relation to the school based audits conducted in the 2011/12 audit year.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

- 2.1. The work of audit is intended to assist in the achievement of all corporate and service objectives.

3. Background

- 3.1. On an annual basis the Internal Audit Section visits a proportion of the Authority's Primary, Secondary and Special Schools in order to carry out a pre-determined programme of work, with a view to giving the school, their Governing Body and the Authority assurance that controls are operating effectively.
- 3.2. In 2011/12 over £84 million was delegated to the Authority's Secondary, Primary and Special Schools.
- 3.3. To date, Internal Audit aims to audit every school at least once every three years, with increased visits if necessary, on the basis of a risk assessment. The risk assessment will incorporate schools who were deemed to provide limited or no assurance in controlling risks in the past, schools where there have been changes in key personnel such as the Head Teacher or Clerk, schools due to amalgamate or having just amalgamated and any other concerns brought to Internal Audit's attention.
- 3.4. In 2011, a shared service arrangement between Bridgend and the Vale of Glamorgan Internal Audit Service was officially formalised. Following this, the current school work programmes used by both authorities were reviewed and a combined work programme has been developed and implemented.
- 3.5. From 2011/12 all schools subject to an audit visit were issued a pre audit questionnaire and required to submit selected documentation prior to the visit. This information was then reviewed and the audit programme tailored to focus on the high risk areas identified. Thus, not all areas of the schools programme were subject to review during the audit visit as assurance was gained from the pre audit questionnaire responses.

4. Current situation / proposal

- 4.1. In 2011/12, 1 Secondary school and 11 Primary schools were visited. The report presented in appendix A provides Members with details of the key findings made during these audits.
- 4.2. In summary, the 1 Secondary school visited was graded as providing Substantial Assurance. This is reflected in the fact that only 4 recommendations were made within the eight areas examined; 1 significant and 3 merits attention.
- 4.3. Of the 11 Primary and Nursery schools visited, two were deemed to provide Limited Assurance. All other Primary schools were categorised as providing Reasonable or Substantial Assurance.
- 4.4. Any recommendations relating to Internal Audit's findings will have been presented in a report directly to the school and Governing Body concerned.

5. Effect upon Policy Framework & Procedure Rules.

- 5.1. There is no effect upon the policy framework and procedure rules

6. Equality Impact Assessment.

- 6.1. There are no equality issues.

7. Financial Implications.

- 7.1. Effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

8. Recommendation.

- 8.1. That the Committee gives due consideration to the Internal Audit annual report on schools to ensure that all aspects of their core functions are being adequately reported.

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Background Documents

Schools Annual Report
Individual Audit reports relating to each school visited.