

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 15th JANUARY 2015

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

INTERNAL AUDIT'S ANNUAL REPORT ON SCHOOLS

1. Purpose of Report.

1.1 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 2013/14 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 2013/14 over £91 million was delegated to the Authority's Secondary, Primary and Special Schools.

3.3. 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 2013/14 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. For 2013/14, a total of 24 audit visits were conducted, this included; 4 Secondary school, 16 Primary schools and 2 infant schools. This also included 2 additional schools – a junior school that was closing and a Comprehensive School that was audited in 2012/13 but due to amalgamation and split site, 2 audit areas were

outstanding. The report presented in **Appendix A** provides Members with details of the key findings made during these audits.

4.2. In summary, the four Comprehensive schools visited were all graded as providing Substantial Assurance. Of the 16 Primary schools visited; 11 were graded as providing substantial assurance and 5 graded as reasonable.

4.3. Based on the Audit Opinions assigned to each of the schools visited, 77% achieved a rating of substantial assurance and 23% achieved reasonable assurance. As for 2012/13, there were no limited assurance reports issued within the year.

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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15th January 2015

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Background Documents

Schools Annual Report

Individual Audit reports relating to each school visited.