

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

28TH JANUARY 2016

REPORT OF CORPORATE DIRECTOR – RESOURCES

CONTROL RISK SELF ASSESSMENT (CRSA)

1. Purpose of Report.

- 1.1 The purpose of this report is to provide information to Members as requested at the Audit Committee on 19th November 2015, regarding the Control Risk Self-Assessment (CRSA) process adopted by Internal Audit for use in the Authority's schools.

2. Connection to Corporate Improvement Objectives/Other Corporate Priorities.

- 2.1 Internal Audit's work impacts on all of the Corporate Improvement Objectives /other Corporate Priorities.

3. Background.

- 3.1 As part of the annual Internal Audit plan, time is allocated for the issuing of CRSA's to all Primary, Secondary and Special Schools and the subsequent analysis of the returned questionnaires.
- 3.2 The aim of the CRSA is to enable Head teachers to review and ensure that they undertake and comply with requirements of the Financial Scheme for Schools which is based on the legislative requirements of the Schools Standards & Framework Act 1998. The questionnaire also covers a number of other operational risks and controls which come under the management of the school.
- 3.3 The objectives of the Control Risk Self-Assessment Questionnaire is to provide a tool for the Internal Audit Section to evaluate the financial and other related controls in operation and, also a basis upon which the scope of audit and frequency of visit can be determined. The questions contained within the toolkit will also allow Head teachers to take action to mitigate against any risks they identify.

4. Current situation / proposal.

- 4.1 Copies of the CRSA's issued to Secondary Schools and Primary / Special Schools are attached as **Appendix A** and **B**.
- 4.2 As stated above, the results from the CRSA's are used to inform the schools audit programme for a given year. Members will be made aware of overall findings from the CRSA's and schools audits as part of the Schools Annual summary report.

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 implications arising from this report.

7. Financial Implications.

7.1 None

8. Recommendation.

8.1 That Members note the content of the CRSA's issued to Bridgend schools.

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28th January 2016

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Background documents

None