

CONTROL RISK SELF-ASSESSMENT TOOLKIT COMPREHENSIVE SCHOOLS 2015/16

Partneriaeth Pen-y-Bont a'r Fro
Bridgend & Vale Partnership
working together - gweithio ar y cyd



The aim of this questionnaire 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.

The objectives of the Control Risk Self Assessment Questionnaire is to provide both a tool for the Internal Audit Section to evaluate the financial and other related controls in operation at Primary schools, and, also a basis upon which the scope of audit and frequency of visit can be determined.

The questionnaire should be completed by Headteachers and/or those officers involved in the administration of each area covered. Upon completion the responses should be reviewed by the Headteacher, this will allow identification of key controls operating and to detect any areas of weakness/risk.

Positive responses should require no further action, and a degree of assurance can be gained as to the satisfactory operation of systems and the extent of controls which will adequately protect funds, assets and staff integrity.

Where negative responses have been obtained, this area should be addressed and action taken to build the relevant control into the existing system, the failure to take adequate action to correct an anomaly may lead to the possibilities for error and fraud to occur.

The questionnaire should be completed, and electronically returned to the Internal Audit Section within the designated timescale and a copy retained by the school for future reference. This will allow Head teachers to note the benefit accruing from any individual control and to monitor improvements made through the introduction of additional controls to existing financial systems. Ideally this completed document should be returned from the Head teacher's mail box.

School:	
Headteacher:	Admin Officer:

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Results:					
		No. of YES Answers	No. of NO Answers	No. of N/A Answers	Total Possible Responses (excluding Questions N/A)
1	Governance				
2	Bank account & VAT				
3	Petty Cash Account				
4	Budgetary Control				
5	Statistical & PLASC Returns				
6	Staffing				
7	Mini Buses/Vehicles				
8	Procurement of Goods and Services				
9	School Income				
10	School Meals				
11	Inventories, Stocks & Security				
12	Private/Unofficial funds				
13	Computer Security & Data Protection				
14	Child Protection				
15	Health & Safety & General Security				
16	Grant Funding				
	TOTAL				

Conclusion:

% Positive Answers	Rating	School % Positive/Possible Answers
80% plus	Very Good	
65 – 79%	Good	
50 – 64%	Fair	
Below 50%	Poor	

Results Agreed by:	Position held:	Date:

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1. GOVERNANCE

N.B. This section should be completed by the Governing Body

The Governing Body is collectively responsible for the overall direction of the school and its strategic management, ensuring that the school meets its statutory obligations. The responsibilities of the Governing Body, its committees, the Headteacher and other staff need to be clearly defined.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

*A clearly defined framework has been established, by which both the Governing Body and Headteacher can work
Statutory obligations of the school are met*

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Are the roles of the Governing Body, Committees and Head Teacher clearly defined in writing?	Y	<i>Demonstrates a wider accountability for decision making</i>		<i>Written terms of reference retained at the school.</i>
	N	<i>One person may unduly influence the school's best interests.</i>		
Is the composition of the Governing body compliant with The Government of Maintained Schools (Wales) Regulations 2005?	Y	<i>As per statutory requirement.</i>		<i>Membership of Governing Body documented at the school e.g., with terms of reference.</i>
	N	<i>Not adhering to statutory requirement with the ramifications for the legality of decision making.</i>		
Where appeals sub committees are in place, is their membership independent of the originating decision making committee?	Y	<i>Those affected by committee decisions are given fair right to appeal.</i>		<i>Minutes of sub-committees</i>
	N	<i>Decisions ratified by appeals committees could be subject to legal challenge.</i>		

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Are all Governing Body and Sub Committee meetings attended by the required percentage set in the Terms of Reference?	Y N	<i>Demonstrates a wider accountability for decision-making.</i> <i>One person may unduly influence the school's best interests</i>		Minutes of sub-committee minutes
Have expenditure limits been set for the Head Teacher for which Governors approval is needed and documented in the schools terms of reference?	Y N	<i>Demonstrates a wider accountability for decision-making.</i> <i>One person may unduly influence the school's best interests.</i>		Schools Terms of Reference.
Have virement thresholds been set above which Governors approval is required and documented in the Schools Terms of Reference?	Y N	<i>Demonstrates a wider accountability for decision-making.</i> <i>One person may unduly influence the school's best interests.</i>		Schools Terms of Reference
Does the school have an up to date Register of Business Interest signed by each individual member of the Governing Body?	Y N	<i>Compliance with statutory requirements can be demonstrated as a governing body is required to keep an up to date register with notification of changes and through annual review of entries.</i> <i>Decisions made for personal gain.</i>		Register of Business / Pecuniary Interest
Are budget updates and provided to the Governing Body/Finance committee on at least a termly basis?	Y N	<i>Governors are aware of any potential problems and necessary corrective action can be taken.</i> <i>Potential problems may not be identified and could result in a budget deficit.</i>		Governing Body Meeting Minutes

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Are all Governors meetings minuted and copies of minutes provided to LEA.?	Y	<i>As per statutory requirement.</i>		Governing body minutes of meetings
	N	<i>Not adhering to statutory requirement</i>		
Are there arrangements for public access to Governors meetings agendas/ minutes?	Y	<i>As per statutory requirement.</i>		Minutes held at school & LEA
	N	<i>Not adhering to statutory requirement.</i>		
Is a detailed budget agreed by the Governing Body at the start of the Financial Year?	Y	<i>Demonstrates wider accountability for decision-making.</i>		Approval is minuted
	N	<i>One individual may unduly influence the School's best interests.</i>		
Is the Governing Body involved in formulating & monitoring the School Improvement Plan?	Y	<i>Demonstrates wider accountability for decision-making/improvement.</i>		Approval & monitoring is minuted
	N	<i>Unable to demonstrate accountability for decision making.</i>		
The Governing Body has approved and implemented relevant policies in accordance with legislation?	Y	<i>As per statutory requirement.</i>		Approval is minuted
	N	<i>Not adhering to statutory requirement.</i>		
Are Audited Certified Annual Accounts of ALL the School's unofficial/private funds reported to the Governing Body?	Y	<i>The Governing Body is aware of the worth of the fund.</i>		Meeting where accounts presented is minuted / Copy of Governors Annual Report details accounts.
	N	<i>The Governing Body is not kept informed on all financial aspects of the School's administration.</i>		

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Governors have received appropriate induction training and area specific training relating to the Committees on which they sit?	Y	<i>New and existing Governors/Clerks are provided with satisfactory support and guidance to discharge their duties.</i>		<i>Training record maintained</i>
	N	<i>New and existing Governors/Clerks may fail in their role.</i>		

Results Agreed by:

Position held:

Date:

2. BANK ACCOUNT

As funds are deposited directly into the schools independent bank account, controls should be in place to safeguard those funds, demonstrate accountability and ensure that the bank account is adequately managed and monitored.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

**Accounting procedures for the bank account are sound and secure.
The account is used for legitimate purposes and is well controlled.**

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Have relevant staff access to the Fair Funding Scheme for	Y	<i>Relevant staff are aware of procedures.</i>		<i>Staff are aware of the location of Financial</i>

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Schools/Financial Regulations?	N	<i>Errors may occur or controls bypassed due to no knowledge of official procedures.</i>		guidance.
Complete details of the bank account(s) including account signatories are adequately recorded and all relevant records have been securely stored?	Y	<i>Demonstrates accountability and compliance with Financial Regulations, Statutory requirements.</i>		Bank statements, bank mandates and correspondence securely stored
	N	<i>Non compliance with statutory requirements</i>		
The correct sum has been paid into the bank account?	Y	<i>Funds are correctly accounted for.</i>		Bank Reconciliation
	N	<i>Risk of fraud and/or misappropriation where funds cannot be fully accounted for</i>		
The account is maintained by a designated member of staff?	Y	<i>Responsibility and accountability is clearly designated</i>		Bank Reconciliation signed by person preparing / Job description
	N	<i>Risk of error, fraud or misappropriation</i>		
Cheques are produced by a legitimate member of staff, who is not a signatory to the account.	Y	<i>Demonstrates division of duties in the process</i>		Mandate, Cheque Stationery
	N	<i>Risk of fraud or misappropriation</i>		
The account is closely monitored and reconciled, with bank statements being received on a regular basis.	Y	<i>Fraudulent activity and/or errors are promptly identified</i>		Bank Statements, bank reconciliation signed and dated by preparing Officer.
	N	<i>Risk that fraud or error may go undetected</i>		

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Checks are made to ensure that the account remains in balance, by someone not involved in the management of the account, and any discrepancies investigated.	Y	<i>Demonstrates a division of duties</i>		Bank reconciliation signed by independent person of that making entries on SIMS / Bank reconciliation.
	N	<i>Risk of fraud, error or manipulation</i>		
Relevant information is forwarded to the School Finance Support Team on a monthly basis.	Y	<i>LEA is fully informed of account position</i>		
	N	<i>LEA may not be aware of any anomalies</i>		
Satisfactory records exist for the ordering, receipt and issue of cheques. With all transactions signed and counter signed.	Y	<i>Cheques are adequately controlled and recorded</i>		Cheque Stationery record
	N	<i>Risk that cheques could be misused and not fully accounted for.</i>		
Cheques are securely stored with access limited to named members of staff.	Y	<i>Cheques are adequately controlled and recorded</i>		Physical storage in locked cupboard / safe.
	N	<i>Risk that cheques could be misused and not fully accounted for</i>		

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3. PETTY CASH ACCOUNTS

Petty cash allows schools to meet items of minor expenditure, such as postage or small value purchases below £50. Cash is a vulnerable asset and it is important to ensure that monies held are adequately protected.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:
*Funds are safeguarded at all times, Expenditure is appropriate and authorised
Reimbursements are verified and correctly authorised
VAT is reclaimed appropriately and in accordance with Financial Regulations*

CONTROLS	Y/N	IMPLICATIONS	Comments	Source of Evidence
Is the petty cash held in a safe or lockable cabinet with access restricted to named personnel only?	Y	<i>Funds are safeguarded</i>		Physical evidence in the form of a locked container / safe: restriction on key holders.
	N	<i>Unauthorised access could lead to misappropriation of funds</i>		
Are receipts obtained for all items of expenditure? Are purchases made reasonable?	Y	<i>All expenditure are evidenced, demonstrating proper use of money</i>		Retained receipts for all expenditure.
	N	<i>Integrity is at risk if monies go missing, receipts evidence proof of purchase</i>		
Are petty cash vouchers fully completed and authorised prior to reimbursement?	Y	<i>Ensures only authorised & appropriate purchases are reimbursed.</i>		Signed petty cash vouchers.
	N	<i>Inappropriate purchases / reimbursement may be made</i>		
Are reconciliations to cash balances undertaken on a regular basis?	Y	<i>Funds are safeguarded,</i>		Evidence of reconciliation
	N	<i>There is a risk of funds being</i>		

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		<i>misappropriated</i>	
Is VAT itemised separately where a valid receipt is held.	Y	<i>VAT is only reclaimed where a valid receipt is held</i>	Retained receipts for VAT purposes.
	N	<i>School may incur a penalty by HM Revenues & Customs if VAT is incorrectly reclaimed.</i>	

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Date:

4. BUDGETARY CONTROL

The budget has a controlling influence over the whole cycle of school affairs and budgetary control has become increasingly important. Budgetary control is dependent upon adequate monitoring procedures being in place and compliance to Funding Regulations Wales 2010.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

Expenditure reflects the school's aims and objectives as contained in the School Development Plan

Budget monitoring is regularly undertaken

The Governing Body receives regular and accurate budgetary reports

Action is taken to avoid overspend situations and avoid unplanned use of funds in line with Funding Regulation Wales 2010

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
On receipt of the Formula Funding	Y	<i>Provides assurance that the budget is</i>		<i>Calculations retained.</i>

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allocation from the LEA, are the calculations reviewed for accuracy at the school and accurately recorded on SIMS/ COA?	N	<i>accurately recorded on the financial system to enable informed decision making with respect to spend.</i> <i>Decisions on spend may be made based on inaccurate budget information.</i>		
Does the Governing Body set a limit to which the Headteacher can vire budgets?	Y N	<i>Allows for day-to-day decision-making.</i> <i>Day to day activities may be unnecessarily delayed.</i>		Minutes detail approved limits
Does the Governing Body require reports on virements in excess of the Head teachers authorised limits, prior to approval?	Y N	<i>Demonstrates a wider accountability for decision-making.</i> <i>One individual may unduly influence the school's best interests.</i>		Minutes of approval
Where virement is necessary, are vired amounts posted to the SIMS/ COA systems authorised by the Headteacher, or other authorised officer, before expenditure is committed?	Y N	<i>Virements where necessary are appropriately authorised and correctly actioned.</i> <i>Poor budgetary controls are in place – overspends may occur.</i>		Virement log signed by Headteacher
Are accurate budget reports provided to the Governing Body (Finance Sub Committee) on a termly basis?	Y N	<i>Demonstrates a wider accountability for decision-making.</i> <i>Decisions made by the Governing Body are uninformed.</i>		Minutes of meetings
Are discrepancies identified between the SIMS/ COA system	Y	<i>Good budgetary controls are in place and resources may be targeted to areas of</i>		Retention of records/corresponde

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and central monitoring printouts, investigated and rectified?	N	<i>greatest need.</i> <i>Poor budgetary controls are evident and overspends may not be detected in time to take corrective action.</i>		<i>nce detailing action taken.</i>
Does the admin/finance officer compare monthly payroll - salaries reports to school personnel records?	Y	<i>Assurance can be given that all employees paid at the school are bona fide.</i>		<i>Printouts retained together with details of action taken.</i>
	N	<i>'Ghost' employees may be inserted on the payroll and charged against the schools budget. Employee costs may be miscoded to the schools budget where the employee does not n fact work at the school.</i>		
Where there is a current or previous year deficit, is there a recovery plan in place in compliance with Funding Regulations Wales 2010 ?	Y	<i>Ensures that accurate records are maintained both centrally and at school.</i>		<i>Copy of agreed recovery plan to be retained at school.</i>
	N	<i>Further overspending is possible resulting in an increased deficit</i>		
Where the school has a current year surplus in excess of 5% or £100K, has the school submitted a return to the LEA detailing its plans for utilising this surplus over the coming year in compliance with Funding Regulations Wales 2010? Does the Headteacher sign this to take	Y	<i>The school has planned sufficiently to use any surplus for the benefit of its pupils and has completed the necessary return.</i>		<i>Copy of LEA return together with outturn statement retained at school.</i>
	N	<i>The school may not be investing sufficient resource into the education of its pupils in the current year.</i>		

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responsibility for ensuring the monies are spent appropriately?				
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Results Agreed by:

Position held:

Date:

5. STATISTICAL RETURN & PLASC RETURN

The schools budget share is based upon pupil numbers on roll as at the enumerate date. It is therefore essential that the information provided on these returns is accurate.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

School attendance records are accurate and complete
All pupils claimed on the PLASC are legitimate.

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Is the information contained on the Statistical return / PLASC return verified by an independent person?	Y	<i>Only legitimate pupils will be included</i>		<i>Copy of signed PLASC/numbers on roll return</i>
	N	<i>Possibility for error or inclusion of 'ghost pupils'</i>		
Is the information contained on the	Y	<i>Only legitimate pupils will be included</i>		<i>Attendance records</i>

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PLASC & statistical returns based upon actual attendance records?	N	<i>Possibility for error or inclusion of 'ghost' pupils.</i>		
Is the information contained on SIMS updated on a timely basis to include leavers/joiners?	Y	<i>Only legitimate pupils will be included</i>		SIMS numbers on roll
	N	<i>Possibility for error or inclusion of 'ghost' pupils.</i>		
The PLASC summary return is authorised by the Head Teacher.	Y	<i>The return is complete and does not comply with WG requirements</i>		PLASC return
	N	<i>The return is incomplete</i>		
Are Post 16 pupils enrolled on a legitimate activity?	Y	<i>Pupils correctly included on return</i>		Individual Pupil timetable
	N	<i>Return includes pupils not on a legitimate course</i>		

Results Agreed by:

Position held:

Date:

6. STAFFING

Staff costs constitute the largest item of expenditure to be met from a schools budget. Although the majority of schools do not administer their own payroll, they are responsible for ensuring that payments are made only to bona fide employees for services provided to the school.

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CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

All personnel charged to the school are legitimately employed at the school

Any changes to the payroll are valid

Recruitment takes account of safeguarding requirements and
CRB checks are undertaken prior to commencement of employment

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Are documents relating to appointments, terminations or amendment of employment checked and appropriately authorised by the Head Teacher or other authorised officer?	Y	<i>Assurance can be given that all payments will be valid.</i>		Copies of such documents retained indicating authorisation. Alternatively, a copy of the E Mail from the Headteacher or other authorised signatory should be retained.
	N	<i>A potential exists for falsification of documents, resulting in incorrect payments.</i>		
Are all timesheets and overtime records etc. properly authorised and certified?	Y	<i>Assurance can be given that all payments made are for authorised periods.</i>		As above.
	N	<i>A Potential exists for false claims and poor budgetary control.</i>		
Does the school ensure that pre-employment checks including DBS are in place prior to the employee start date?	Y	<i>Non compliance with Policy, possible safeguarding issues</i>		
	N			
Upon notice of termination of an employee's contract, prompt notification is made to the payroll section.	Y	<i>Assurance can be given that only authorised periods are paid.</i>		As above.
	N	<i>A potential exists for overpayments of final</i>		

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		<i>salary to the leaver.</i>		
Payments due to 'freelance' or 'self-employed' individuals for services provided are paid via the payroll.	Y	<i>Assurance can be given that payments comply with HM Revenues & Customs requirements.</i>		Evidence of Employment Status Indicator Test (ESI) is retained at the school.
	N	<i>Fines may be incurred from HM Revenues & Customs for incorrect accounting.</i>		
The Management or Administration Structure of the School has remained unchanged over the twelve months.	Y	<i>Continuity of staff should ensure that standards and procedures remain consistent.</i>		Organisational Structure / TRENT reports.
	N	<i>Turnover of staff may result in inconsistencies leading to falling standards and control deficiencies.</i>		

Results Agreed by:

Position held:

Date:

7. MINIBUS/VEHICLES

All vehicles owned or leased by the School are administered and controlled to demonstrate that they are maintained in accordance with Council/ School Policies and legislation to mitigate any possible risk of misuse and ensure accountability of its vehicles and drivers.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

To ensure that any vehicle leased owned or used by the establishment has adequate systems of controls in place to record and monitor usage, fuel purchases and ensure that only eligible drivers use the vehicles etc

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CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Are all vehicles registered on the establishment or Council's asset register?	Y	<i>Adherence to Council Policy.</i>		Asset inventory
	N	<i>Non register of assets could result in insurance becoming void.</i>		
A clear policy has been formulated for the use of any vehicle.	Y	<i>Compliance to usage of vehicles.</i>		Copy of such policy / guidance retained
	N	<i>Misuse of vehicles could occur with no accountability.</i>		
Appropriate vehicle insurance is maintained or vehicle is registered with Council's Insurance Officer.	Y	<i>Insurance legislation being adhered to.</i>		Insurance Certificate
	N	<i>Fine or even imprisonment as appropriate insurance cover is a legal requirement.</i>		
Responsibility of administration of the vehicle/s is designated to a specific officer.	Y	<i>Appropriate controls and authority measures are in place</i>		Log of authorised drivers
	N	<i>Misuse of the vehicle may occur.</i>		
Keys and fuel cards are controlled and securely stored at all times.	Y	<i>Reduced risk of misappropriation or misuse of vehicle.</i>		Physical access restriction eg, locked cupboard
	N	<i>Increased risk of theft or misappropriation.</i>		
Minibuses have the appropriate section 19 permit and minibuses are driven by appropriately trained drivers only who have been DBS checked.	Y	<i>Legislation adhered to.</i>		Section 19 permit / DBS confirmations/ Driver licenses checks
	N	<i>Possible illegal use of vehicles by unqualified.</i>		

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Adequate procedures exist to control and monitor the purchase and consumption of fuel.	Y	<i>Appropriate use of vehicle fuel consumption being adhered to.</i>		<i>Procedures / policy retained on site</i>
Where the school uses other modes of transport such as ad hoc taxi or minibus providers, is advice sought from BCBC/VOG Transport Unit/Fleet Management as to the appropriateness of the transport provider?	N	<i>Increased risk of theft or misappropriation.</i>		
	Y	<i>The school gives sufficient priority to pupil safety when making transport arrangements.</i>		<i>Copies of e mails or written confirmation.</i>
	N	<i>Pupils using such transport may be at risk of injury or harm.</i>		

Results Agreed by:

Position held:

Date:

8. PROCUREMENT FOR GOODS & SERVICES

PROCUREMENT

Schools achieves value for money from all their purchases. Proper procedures for the placing of orders and the subsequent payment of invoices would demonstrate good practice and compliance with Financial Regulations.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:
Orders raised are in accordance with Financial Regs & Standing Orders for Schools.

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*Adequate division of duties exists between raising an order, receiving goods and authorising the subsequent payment
Order forms are held securely & payments are in accordance with the order and goods received.*

Where appropriate correct procedures in relation to CIS, & central procurement arrangements are adhered to.

CONTROL	Y/N	COMMENTS	Comments	Source of Evidence
Are Financial Regulations for schools always applied: a) Where applicable are quotations obtained prior to raising the order for comparison; b) Where appropriate, are a number of written quotations always obtained and retained c) Are only approved suppliers used?	Y N	<i>In accordance with the Financial Scheme for Schools.</i> <i>The school may not have obtained value for money and are not protected through the compliance with Financial Regulation.</i>		Copies of quotations retained.
Is an official order raised and issued to suppliers & copy retained.	Y N	<i>Decision making on spend is based on accurate information.</i> <i>No record of commitment which could result in an overspend.</i>		Copies of orders
In the case of telephone orders, are "confirmation" orders immediately raised via SIMS or other financial system and authorised by the Headteacher or Authorising officer?	Y N	<i>A clear Audit trail is apparent.</i> <i>No record of commitment which could result in an overspend.</i>		Copies of orders as signed by authorised person.
Are manual requisitions raised, authorised and passed to the admin officer for input on to the ordering system?	Y N	<i>Bona fide requisitions are clearly recorded.</i> <i>Poor budgetary controls are in place and overspends may occur.</i>		Copies of requisitions retained.

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Are all orders raised, authorised by the Headteacher or authorising officer?	Y	<i>Division of duties evident and in accordance to Council Policy.</i>		Copies of signed orders
	N	<i>Orders may be raised for goods not appropriate to the school.</i>		
Is there adequate security for access to the ordering system?	Y	<i>Sound security systems with minimal risk of abuse.</i>		Access restrictions to SIMS or if applicable manual order pads.
	N	<i>Unauthorised access may be gained.</i>		
Are goods checked upon receipt to order, quantity & quality of goods?	Y	<i>Avoidance of damaged goods and acceptance of order.</i>		Signed delivery notes retained.
	N	<i>Invoices may be paid for goods not received, or goods subsequently returned.</i>		
Are invoice details matched to the order prior to being paid?	Y	<i>Correct invoices paid to order.</i>		Signed invoices
	N	<i>Duplicate payments may be made or incorrect charges not detected.</i>		
Are outstanding orders in excess of a two month period reviewed and, where appropriate, cancelled and the amount released back into the	Y	<i>Budget allocated correctly.</i>		COA/SIMS report
	N	<i>Utilised budget not identified.</i>		

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budget?				
Are payments authorised by a separate individual to that placing the order?	Y	<i>Division of duties evident.</i>		All such documentation signed to indicate authoriser.
	N	<i>Personal goods may be purchased.</i>		
Are controls in place to ensure no duplicate payments are made to a supplier.	Y	<i>Minimises risk of duplicate payments made for the same invoice.</i>		
	N	<i>Duplicate payment may be made.</i>		
Cheque Book Schools: Are cheque payments raised signed by 2 authorised signatories and transactions independently reconciled by 2 officers on a regular basis?	Y	<i>Bona fide payments are only made.</i>		Signed bank reconciliations/remittance slips
	N	<i>Payments could be made by unauthorised personnel.</i>		
Are cancelled cheques retained with appropriate narrative and regular stock reconciliations undertaken?	Y	<i>In accordance with Financial Regulations.</i>		Copies of cancelled cheques (Spoiled) are retained.
	N	<i>Cancelled cheques are stolen or lost and satisfactory audit trails do not exist.</i>		
Are there adequate controls and division of duties within the BACS process? (Where applicable)	Y	<i>Reduced risk of misappropriation</i>		Bacs listings checked & signed by independent person.
	N	<i>Potential for fraud or misappropriation of funds.</i>		
Are both control and BACS totals verified independently prior to transmission?	Y	<i>Reduced risk of misappropriation</i>		As above.
	N	<i>Potential for fraud or misappropriation of funds</i>		

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Are BACS transmissions adequately protected and PIN/password not disclosed or shared?	Y	<i>Access to BACS transmission is appropriately safeguarded</i>		Secure issue of PIN/password by bank.
<p><u>Procurement / Credit Card Purchases</u></p> <p>Has the Procurement/Credit Card Application been approved by the Governing Body, LEA and Director of Finance (VOG) or relevant officer (BCBC) and signed by the Headteacher?</p>	Y	<i>Proper approval has been given for the operation to the Credit Card Scheme at the school</i>		Fully completed and signed documentation retained.
Has the Procurement/Credit Card application been signed by the Head Teacher with the card in the name of the designated card holder and the school?	Y	<i>Approval gained from the Budget Holder.</i>		Documentation retained.
Are the Terms and Conditions for the use of the Procurement/Credit Cards known and being adhered to?	Y	<i>Compliant with Policy & Procedures</i>		Transactions and approval in line with Policy & Procedures can be demonstrated.
	N	<i>Potential for fraud or misappropriation of funds</i>		
	N	<i>Governors and LEA unaware of Credit Card Scheme</i>		
	N	<i>Misappropriation of Credit Card purchases.</i>		
	N	<i>Non compliant with Policy & Procedures</i>		

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Are the Procurement/Credit Cards held securely by the designated card holder or in school safe?	Y	<i>Credit Cards securely held</i>		Safe contents/movements register.
	N	<i>Fraudulent purchases, misappropriation of goods</i>		
Are Procurement/Credit card purchases in line with Policy / Procedures and HM Revenues & Customs requirements for VAT. Is a commitment recorded?	Y	<i>Amount committed against the budget and VAT correctly reclaimed</i>		Purchases recorded and signed by authorised signatory
	N	<i>Budget overspends. In breach of Regulations and HM Revenues & Customs requirements</i>		
Are monthly reconciliations undertaken by an independent person from the Transaction Log, Credit Card Statement and bank statements to ensure accuracy and legitimacy of payments?	Y	<i>Division of duties evident</i>		Reconciliations retained
	N	<i>Check on purchases not undertaken</i>		

Results Agreed by:

Position held:

Date:

CONTROL RISK SELF-ASSESSMENT TOOLKIT COMPREHENSIVE SCHOOLS 2015/16

9. SCHOOL INCOME

Systems are required to be in place to ensure that all income due to school is received or recorded as a debt.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

All income is duly accounted for, promptly collected and banked

All income is reconciled on a timely basis to both the SIMS and Councils Financial Information System

The Authority's insurance limits for cash holdings have not been exceeded

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
All income due to the school is entered promptly and correctly into SIMS/ COA	Y	<i>Complete audit trail ensures funds are safeguarded</i>		SIMS/COA reports
	N	<i>Poor audit trail could lead to misappropriation of income</i>		
Are receipts issued or separate records maintained for all income collected?	Y	<i>Receipts verify the income and provide an audit trail to ensure all monies are banked</i>		Copies of receipts
	N	<i>Cash is a vulnerable asset. If not receipted, a lower amount that received may be banked</i>		
Is cash banked promptly and held in a safe or lockable container whilst on school premises?	Y	<i>Funds are safeguarded</i>		Physical access restrictions (Safe / locked cupboard) Banking records
	N	<i>Cash is a vulnerable asset and unauthorised access could lead to misappropriation</i>		
Is the Authority's Insurers cash holding limits and cash carrying procedures applied?	Y	<i>Funds and employees are safeguarded</i>		Confirm limit with Risk & Insurance Officer.
	N	<i>Cash is a vulnerable asset. The greater</i>		

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		<i>amount of cash held on site the higher risk of theft or misappropriation</i>		
Is VAT correctly treated and coded on the Financial Ledger?	Y	<i>Ensure the accuracy of information contained on the Authority's global VAT return</i>		HM Revenues & Customs website
	N	<i>Incorrect information contained on the Authority's global VAT return could result in a penalty being incurred.</i>		
Are all cash transfers evidenced by the signatures of the officers involved?	Y	<i>If monies are stolen, an audit trail exists that will identify the stage at which it went missing</i>		Signed stationery/cash transfer record where applicable
	N	<i>If monies go missing, everybody involved in the cash handling is placed under suspicion.</i>		
Are official monies kept separate from private/unofficial fund monies?	Y	<i>School funds are kept separate from official funds, there is no mixing of income sources.</i>		
	N	<i>Teeming and lading practices may occur</i>		
Are accounts for monies due to the school raised promptly & accurately?	Y	<i>The school collects monies due from the use of its facilities promptly.</i>		Prompt request for payments
	N	<i>Inaccurate & out of date invoices are raised.</i>		
Where an external organisation hires the school's facilities, are official agreements set up & signed which set out the terms of hire?	Y	<i>All hirers are aware of their respective responsibilities</i>		Copies of agreements
	N	<i>Could result in disputes arising due to lack</i>		

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		<i>of formal agreement</i>		
Where organisations hire school facilities, does the school ensure that the hirer has the appropriate level of insurance in place?	Y	<i>The school is safeguarding its property and assets.</i>		Copy of insurance certificate or declaration signed to indicate appropriate.
	N	<i>Uninsured losses to the school.</i>		
The school appropriately accounts for VAT where income is received on the hire of facilities?	Y	<i>VAT legislation is adhered to.</i>		Hire agreement specifies VAT booking requirements.
	N	<i>Potential to incur penalties & fines</i>		
Are coin operated machines (e.g telephones & vending) emptied regularly by two people both signing the collection records?	Y	<i>Monies and stock from coin operated machines are appropriately safeguarded.</i>		Signed collection records.
	N	<i>Risk of misappropriation of monies and stock</i>		

Results Agreed by:

Position held:

Date:

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10. SCHOOL MEALS

School meals are provided by Catering Services. The collection of cash is the responsibility of the Catering Staff based at the school. In some circumstances banking of cash may be the responsibility of the school or undertaken by Catering Services.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

*All income is duly accounted for and promptly banked
Free school meals are only given to those entitled to them
Appropriate documentation is maintained*

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Are systems in place to identify those pupils entitled to free meals? Does the system ensure only those entitled actually receive a meal?	Y N	<i>Only pupils actually entitled to a free meal receive one. Failure to collect income due resulting in financial loss to the Authority.</i>		
Where applicable are income records/cash transfer sheets signed by the Cook and the appropriate member of administrative staff receiving the money for banking?	Y N	<i>Segregation of duties is present at the counting & recording stage of the process. There may be a risk of misappropriation of meal income.</i>		Form signed by Cook & Admin Staff
Are the sums received matched to till reports? (Z readings) Are all Z reports accounted for?	Y N	<i>Appropriate audit trail exists Scope for misappropriation of monies due to lack of core records.</i>		Z Readings Till Reports.
Are 2 members of staff involved in any cashing up procedures with	Y	<i>Division of duties demonstrated</i>		Till reports, Income records

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both signing the income records?	N	<i>Risk of misappropriation</i>		
Are significant discrepancies investigated and reported where applicable?	Y	<i>Cash shortages are monitored</i>		Till reports, income records
	N	<i>Significant cash shortages may go undetected, not investigated</i>		
Where cash is collected by a security company, are adequate records maintained and a receipt obtained for all collections?	Y	<i>Clear audit trail and accountability</i>		Banking records, security company receipts
	N	<i>Risk of misappropriation</i>		
For BCBC schools - Are catering invoices checked against records of school meals issued?	Y	<i>Accurate amounts are invoiced to the school</i>		Copies of catering invoices, CSM forms
	N	<i>The school may be paying incorrect amounts to Catering Services</i>		

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11. INVENTORIES, STOCKS & SECURITY

An up to date inventory is required to be maintained, for all attractive and expensive items held at the school and disposals are in line with procedures.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

*Assets are recorded and securely held to reduce the risk of theft or misappropriation
Employees are not put in a position of unnecessary risk*

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Are inventory records (inc ICT equipment) updated with details of acquisitions and disposals as such transactions occur?	Y	<i>All valuable and portable items are recorded should an insurance claim be required.</i>		Copies of inventory (Electronic or paper)
	N	<i>Difficulties will be encountered in identifying missing items should an insurance claim be required.</i>		
If the school inventory is maintained on computer, is access restricted to authorised personnel only?	Y	<i>Information will be adequately protected</i>		IT access restrictions
	N	<i>Information may be corrupted and pilfering may occur</i>		
Is the inventory physically checked and certified on an annual basis.	Y	<i>Missing items will be located and theft will be deterred</i>		Inventory signed & filed with LEA where applicable
	N	<i>Pilfering may occur, as missing items will not be detected</i>		
Are items security marked with 'BCBC/ VOG School Name/postcode etc'	Y	<i>Items will be identified following a theft</i>		Physical check to ensure marked
	N	<i>Items may not be traceable following a theft</i>		

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Is a register maintained for all items taken off-site?	Y	<i>Items are less likely to go missing if their location is recorded</i>		<i>Filed with LEA / Stored on electronic mobile device off site eg, disk or pen drive.</i>
	N	<i>Pilfering is more likely to occur. Insurance void.</i>		
Are the Authority's procedures for the disposal of equipment adhered to?	Y	<i>Procedures ensure that only obsolete or equipment surplus to requirements is permanently removed from the premises</i>		<i>Information is retained in line with requirements or disposed of in line with regulations.</i>
	N	<i>Opportunities exist for goods to be misappropriated</i>		

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12. PRIVATE/UNOFFICIAL FUNDS

The school Private fund / voluntary funds are distinct from the Authority funds' administration by the school. It is important that these monies are properly administered and that accountability for the use of such monies can be demonstrated.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

*Funds are adequately safeguarded.
Expenditure is appropriate.
Withdrawals from the account are verified.
Income is accounted for.*

CONTROL	Y/N	IMPLICATIONS	COMMENTS	SOURCE OF EVIDENCE
Are all relevant staff and Private/Unofficial Fund committee members aware of and have access to the current version of the Private Fund Regulations/Financial Regulations?	Y N	<i>Those charged with governance are aware of the procedures governing the administration of the private fund. Non compliance due to lack of knowledge.</i>		<i>Regulations retained on site and all relevant persons made aware and have access.</i>
Are receipts obtained for all items of expenditure	Y N	<i>All withdrawals can be verified and can demonstrate reasonableness of purchase. Integrity is at risk if monies go missing and there are no receipts to evidence withdrawals.</i>		<i>Expenditure Log/ Receipts for expenditure</i>
Are records regularly & independently reconciled to the bank and cash balances?	Y	<i>Funds are safeguarded and the correction of errors is timely.</i>		<i>Private Fund Records / Evidence of independent review as</i>

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	N	<i>Funds may be misappropriated and may go undetected.</i>		<i>prescribed by Regulations.</i>
Funds are audited on an annual basis by suitable persons independent of the management committee and fund signatories. Are auditors' certified annual accounts reported to the Governing Body/LEA for ALL accounts.	Y	<i>Funds are safeguarded from misappropriation by an independent third party.</i>		<i>Private/unofficial Fund Audit Certificate and Auditors checklist.</i>
	N	<i>Misappropriation of funds can remain undetected.</i>		
Are auditors' certified annual accounts reported to the Governing Body/LEA for ALL accounts.	Y	<i>Lack of awareness and scrutiny of the fund by Governing Body/LEA.</i>		<i>Governing Body Meeting Minutes</i>
	N	<i>The Governing Body/LEA is not being kept informed on all financial aspects of the schools administration.</i>		

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13. COMPUTER SECURITY & DATA PROTECTION

Computer systems are an essential tool for the processing and recording of financial and other management information. Therefore it is important that staff are aware of the Council's Policies regarding the security of its computer systems and that satisfactory safeguards are in place. The Data Protection Act requires anyone who handles personal information to comply with the 8 important principles. It also gives individuals rights over the use of their personal information.

Controls should be in place to ensure that:

*The Data Protection Act is complied with
Members of staff are aware of the Council's Computer Code of Practice;
Access to data is limited to named personnel only;
Passwords are maintained and changed regularly for individual members of staff;
Back ups are undertaken regularly and are securely stored;*

Removable media such as memory sticks, CD's etc are securely held and accounted for and encrypted for security.

CONTROL	Y/N	IMPLICATIONS	Comments	Source of Evidence
Is the School registered with the Information Commissioner for the purpose of Data Protection?	Y	<i>The Data Protection Act has been complied with.</i>		<i>Data protection certificate of registration</i>
	N	<i>Failure to register is illegal and the school may be liable to penalties.</i>		
All relevant staff have received Data Protection and Freedom of Information training?	Y	<i>The Data Protection Act has been complied with.</i>		<i>Training records</i>
	N	<i>Breaches in the use of Data Protection Information may be liable to penalties.</i>		
Has the school identified all the	Y	<i>The school is aware of the data it holds</i>		<i>Data protection</i>

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categories of personal data being processed and why?	N	<i>that is subject to the Data Protection Act and is therefore able to comply.</i> <i>Breaches in the use of Data Protection Information may be liable to penalties.</i>	certificate of registration
Does the school have a procedure in place to ensure that personal data no longer required is disposed of securely?	Y	<i>The school securely disposes of personal and/ (or) sensitive data securely.</i>	Data protection policy & procedures
	N	<i>Personal or sensitive data is obtained in breach of the Data Protection Act.</i>	
Staff are aware of their responsibilities in ensuring protection of equipment / software when taken off site / to work from home? If so, do they receive instructions as to how any personal data held on equipment should be safe guarded?	Y	<i>Assurance can be given that when staff take personal data off site it is appropriately safe guarded.</i>	As above
	N	<i>Personal data taken off site by staff may not be appropriately safeguarded. Breach of DPA</i>	
Is removable media such as memory sticks, CDs, etc securely held, password protected and encrypted?	Y	<i>Ensures that data is securely held and protects from authorised access to sensitive information.</i>	Check that mobile devices are encrypted. NB, This should be the case regardless of whether taken off site.
	N	<i>Breach of the Data Protection Act, Computer Code of Practice and ICT Security Policy. Exposure to risk highly likely.</i>	
Are staff aware of and adhere to	Y	<i>Computer equipment will not be damaged</i>	Policies available on

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the Council's Computer Code of Practice and other ICT related Policies?	N	<p><i>by the introduction of a computer virus. Information will be adequately protected.</i></p> <p><i>There is an increased risk of introducing a computer virus. Information may be lost.</i></p>		site and staff have been made aware.
Is access to the Computer systems limited to named personnel, individual passwords are held and changed regularly?	Y	<i>Ensures both accountability and the security of the system.</i>		Access restrictions / enforced password changes.
Are staff locked out of the system after a period of time of inactivity e.g. auto lock after 5 minutes?	Y	<i>Ensures both accountability and the security of the system preventing unauthorised access.</i>		Automatic computer locks in place.
Is the Computer system backed up on a regular basis in line with the Council's Computer Code of Practice or other ICT policy.	Y	<i>Ensures accountability, the security of the system and enables prompt recovery in the cases of emergency.</i>		
	N	<i>Possible loss of data</i>		

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14. CHILD PROTECTION

All schools have a statutory duty to exercise their functions with a view to safeguarding and promoting the welfare of pupils.

Controls should be in place to ensure that:

*Safe recruitment procedures are in operation for all staff at the school
Staff are able to recognise symptoms of child abuse
Staff are aware of their roles & responsibilities with respect to child protection
Appropriate avenues are taken for the referral of child protection cases.*

CONTROL	Y/N	IMPLICATIONS	Results & Comments	Source of Evidence
Does the school have a child protection policy in place and has it been approved by the Governing Body?	Y N	<i>This will identify the means by which Child Protection issues can be dealt with. Staff may be unaware of the required processes should there be symptoms of child abuse.</i>		<i>Policy document; Governing body minutes</i>
Are the Child protection policy & procedures stored in a place accessible to all staff such as the staff room or held electronically on the server?	Y N	<i>Staff have access to the guidance for discharging their responsibilities. Staff may unaware of the required processes should they recognise symptoms of child abuse.</i>		<i>Hard copy available in staff room / electronic copy available on shared network</i>
Have all staff attended Child Protection training?	Y	<i>Staff are aware of their roles & responsibilities and are able to understand & recognise the symptoms of the various forms of child abuse.</i>		<i>Training records</i>

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	N	<i>Staff are unable to recognise the symptoms of child abuse and act accordingly.</i>		
Has the school appointed a designated Child Protection Officer? And are all staff (including new starters and temporary workers) made aware of the name and contact details of this person?	Y	<i>Leadership is present with respect to child protection and related issues.</i>		Governing body minutes / Child Protection policy names the person.
	N	<i>This may lead to gaps in the referral process.</i>		
Has the designated Child Protection Officer (CPO) received the appropriate advanced level training including inter agency working?	Y	<i>The designated Officer is able to adequately discharge his/her areas of responsibility.</i>		Training records
	N	<i>The designated CPO may be unable to adequately fulfil his duties.</i>		
Has the school appointed a Deputy Child Protection Officer whom has also received sufficient training to carry out the relevant duties?	Y	<i>There is continuity of procedure in the absence of the designated CPO.</i>		Governing body minutes / Child Protection policy names the person
	N	<i>Should the designated CPO be absent from school there may be gaps in procedure leading to inappropriate action being taken.</i>		
Are DBS checks undertaken and references/ notifications received prior to staff commencing employment at the school?	Y	<i>Only appropriate staff are employed at the school.</i>		Copies of notifications from HR
	N	<i>There is a risk of inappropriate staff being employed at the school.</i>		

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Does the school ensure that any volunteers have appropriate DBS checks in place or that these are promptly applied?	Y	<i>Only appropriate individuals have access to the school.</i>		Copies of records confirming DBS checks were sighted by the appropriate member of staff.
	N	<i>Children put at unnecessary risk</i>		
Does the school have a risk assessment process in place for occasions where new starters commence employment prior to their DBS check being received?	Y	<i>Staff monitored prior to check being received.</i>		Copies of risk assessments completed and signed by the Head Teacher and approved by HR.
	N	<i>Risk of inappropriate staff being placed with children.</i>		
Does the school receive official notification that all supply teachers employed by the school (including Agency staff) have appropriate DBS checks in place?	Y	<i>Only appropriate staff are employed at the school.</i>		Agency confirmation
	N	<i>There is a risk of inappropriate staff being employed at the school.</i>		

Results Agreed by:

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15. HEALTH & SAFETY AND GENERAL SECURITY

Head teachers should be in liaison with the governing body, ensure the health, safety and welfare of employees, pupils and others who may be affected by the school premises or activities.

Controls should be in place to ensure that:

*Pupils, staff and visitors at the school are safe
Risks associated with school trips are identified and mitigated*

CONTROL	Y/N	IMPLICATIONS	Results & Comments	Source of Evidence
Has the school nominated a responsible person for premises related Health & Safety?	Y	<i>Responsibility for Health & Safety issues is allocated.</i>		
	N	<i>Health & Safety issues may not be addressed due to lack of ownership and accountability.</i>		
Has the school ensured that an appropriate school-specific health and safety policy & procedures is developed and effectively implemented and its requirements are communicated to all relevant persons?	Y	<i>Staff are aware of Health & Safety issues and are able to discharge their duties.</i>		Health & Safety Policy
	N	<i>Staff may be unable to act appropriately in the event of a health & safety incident.</i>		
Does the school undertake appropriate assessments of significant risks at the school, and are these subject to regular review?	Y	<i>The school identifies, evaluates and sets mitigating actions for key risks. Ownership is assigned for mitigating actions.</i>		Risk assessments

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	N	<i>Risks are not identified and addressed appropriately.</i>		
Are risk assessments prepared for school trips in line with guidelines set out by the WG?	Y	<i>Risk assessments for school trips are appropriate in content.</i>		Risk assessments
	N	<i>Risk assessments may be inadequate and unfit for purpose.</i>		
Does the school have appropriate fire fighting equipment and alarms in place?	Y	<i>The school is adequately equipped to cope in the event of fire.</i>		Physical check that equipment is in place / Fire risk assessments
	N	<i>In the event of fire the school may be ill equipped leading to safety risks for pupils, staff and visitors</i>		
Have all fire equipment and alarms been subject to regular testing?	Y	<i>Fire fighting equipment & alarms at the school have been tested and found to be in working order</i>		Testing logs / Labels on equipment
	N	<i>Alarms & or equipment may not work in the event of a fire.</i>		
Have staff been trained in fire safety & the use of fire fighting equipment?	Y	<i>Staff are able to safely use fire fighting equipment.</i>		Training logs / Records
NB, Staff should only use fire fighting equipment in the event of absolute necessity.	N	<i>In an absolute emergency, staff may not be able to safely make use of fire fighting equipment.</i>		

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Does the school operate a swipe card / key pad entry system to restrict access to the school?	Y	<i>The school protects its staff and pupils from unauthorised persons entering the school/</i>		Physical check
	N	<i>Unauthorised persons may access the school.</i>		
Are all visitors to the school required to sign a visitor's book?	Y	<i>All persons visiting the school report to reception.</i>		Signing in book
	N	<i>There is a risk of unauthorised persons being in the school.</i>		

Results Agreed by:

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16. GRANT FUNDING

Grant funding should be utilised in accordance with the Terms & Conditions applied with adequate records maintained that clearly account for transactions. Where the school fails to comply with Grant terms & conditions there is a risk that funds may be clawed back at cost to the Council or school.

Controls should be in place to ensure that:

Terms and Conditions of funding are complied with: Adequate records are maintained for income/expenditure

CONTROL	Y/N	IMPLICATIONS	Results & Comments	Source of evidence
A formal Acceptance letter is signed by a relevant officer: Grant terms & conditions are known to school	Y N	<i>Compliance to Financial Regulations and Grant Terms & Conditions</i> <i>Risk of claw back of funds or penalties</i>		Copy of Acceptance Letter and Terms & Conditions at school.
Grant funding and related expenditure is coded separately	Y N	<i>Clear audit trail and adequate record keeping exists to demonstrate compliance to Terms & Conditions</i> <i>Unable to evidence expenditure, breach of Terms & conditions</i>		Financial systems reports
Grant claims/returns are submitted in a timely manner and in accordance with Terms & conditions	Y N	<i>Compliance to Terms & Conditions</i> <i>Breach of Terms & conditions</i>		Copies of Grant returns
Documents pertaining to Grant funds are retained for the designated period	Y N	<i>Compliance with Terms & conditions, Council retention Policy</i> <i>Breach of Terms & conditions, unable to</i>		Orders/invoices retained, evidence of salary costs retained for the required

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		<i>evidence transactions to source documents, claw back of funds</i>		period.
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<p>Results Agreed by:</p> <p>Position Held:</p> <p>Date:</p>

Please return the completed Questionnaire electronically to Internal Audit. Where applicable some supporting documentation may be requested to support responses provided.