

CONTROL RISK SELF-ASSESSMENT TOOLKIT PRIMARY 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:				
	Number of YES Answers	Number of NO Answers	Number of Questions Not Applicable	Total Possible Responses (excluding Questions not applicable)
Governance				
Budgetary Control				
Staffing/Salaries & Expenses				
PLASC				
Procurement of Goods and Services				
Imprest/Petty cash Account				
Income, Cash Collection & School Meals Administration				
Inventories, Stocks & Security				
Private Funds				
Computer Security & Data Protection				
Child Protection				
Health & Safety and General Security				
Catering				
Bank Account				
TOTAL				

Conclusion:

%Positive Answers	Rating	School % Positive/Possi ble 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

NB This section to 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 Headteacher 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 eg, with terms of reference.</i>
	N	<i>Not adhering to statutory requirement with 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>		
Are all Governing Body and Sub Committee meetings attended by the required percentage set in the Terms of Reference?	Y	<i>Demonstrates a wider accountability for decision-making.</i>		<i>Minutes of sub-committees</i>
	N	<i>One person may unduly influence the</i>		

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		<i>school's best interests</i>		
Have expenditure limits been set for the Headteacher for which Governors approval is needed and documented in the schools terms of reference.		<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/Pecuniary 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 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
Are all Governors meetings minuted and copies provided to LEA.?	Y N	<i>As per statutory requirement.</i> <i>Not adhering to statutory requirement</i>		Governing Body Meeting Minutes
Are there arrangements for public access to Governors meetings	Y	<i>As per statutory requirement.</i>		Minutes held at school & LEA

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agendas/ minutes?	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>		Governing Body Meeting Minutes
	N	<i>Unable to demonstrate accountability for decision making</i>		
Is the Governing Body involved in formulating the School Development Plan?	Y	<i>Demonstrates wider accountability for decision-making/improvement.</i>		Governing Body Meeting Minutes
	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>		Policy approval minuted at Governing body meetings.
	N	<i>Not adhering to statutory requirement.</i>		
Are Auditors Certified Annual Accounts of ALL the School's private funds reported to the Governing Body?	Y	<i>The Governing Body is aware of the worth of the fund.</i>		Governing Body Meeting Minutes
	N	<i>The Governing Body is not kept informed on all financial aspects of the School's administration.</i>		
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.</i>		Governing Body Training Records
	N	<i>New and existing Governors/Clerks may fail in their role.</i>		

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Completed by:

Position held

Date:

2. BUDGETARY CONTROLS

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 Regulations Wales 2010

CONTROL	Y/N	IMPLICATIONS	COMMENTS	SOURCE OF EVIDENCE
On receipt of the Formula Funding allocation from the LEA, are the calculations reviewed for accuracy at the school and accurately recorded on SIMS/ COA?	Y	<i>Provides assurance that the budget is accurately recorded on the financial system to enable informed decision making with respect to spend.</i>		<i>Copies retained at school.</i>
	N	<i>Decisions on spend may be made based on inaccurate budget information</i>		
Are Governors and relevant staff aware of the budget guidance within the financial scheme for schools?	Y	<i>All relevant persons are aware of the budgetary control framework.</i>		<i>Copies retained at school.</i>
	N	<i>The Governing body and staff may be unaware of financial and legal requirements.</i>		

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Is a detailed budget, agreed by the Governing Body at the start of the Financial year?	Y	<i>Demonstrates a wider accountability for decision-making.</i>		Governing Body Minutes
	N	<i>Unable to demonstrate accountability for decision making.</i>		
Does the Governing Body set a limit to which the Head Teacher can vire budgets?	Y	<i>Allows for day to day decision making</i>		Minutes detail approval
	N	<i>Day to day activities may be unnecessarily delayed.</i>		
Are virements reports provided to the Governing Body over and above Head Teachers authorised limits?	Y	<i>Virements where necessary are appropriately authorised and correctly actioned.</i>		Log of Virements or Governor approval documented in minutes.
	N	<i>Budget / spend is not as approved by the Governing body.</i>		
Are accurate budget reports provided to the Governing Body (Finance Sub Committee) at least termly?	Y	<i>Decision making based on accurate up to date financial information.</i>		Governing Body Minutes
	N	<i>Decision making not based on accurate / up to date information.</i>		Finance Sub Committee Minutes
Is actual expenditure regularly reviewed against budget to identify any budget variances or potential/actual overspends and is appropriate authorised corrective action taken?	Y	<i>Good budgetary controls are in place and resources may be targeted to areas of greatest need.</i>		Budget Report and Governing Body minutes
	N	<i>Poor budgetary controls are evident and overspends may not be detected in time to take corrective action.</i>		
Where there is a current or previous	Y	<i>Ensures that any deficit is cleared within a</i>		Recovery Plan / Governing

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year deficit, is there an approved recovery plan in place.	N	<i>specific period</i> <i>Further overspending is possible resulting in an increased deficit.</i>		Body Minutes / Finance Sub Committee Minutes
Is progress of either the deficit recovery plan / surplus plan scrutinised by the Governing Body?	Y N	<i>Governors are kept informed of progress</i> <i>Governors unaware of potential problems / non achievement</i>		Recovery Plan / Governing Body Minutes / Finance Sub Committee Minutes
Where the school has a current year surplus in excess of 5% or £50K, has the relevant return been submitted to the LEA detailing its plans for utilising this surplus over the coming year? Does the Headteacher sign this to take responsibility for ensuring the monies are spent for the benefit of the pupils?	Y N	<i>The school has planned sufficiently to use any surplus for the benefit of its pupils.</i> <i>The school may not be investing sufficient resource into the education of its pupils in the current year. Failure to comply with Financial Scheme for Schools.</i>		Copy of return submitted to LEA.

Completed by:

Position held

Date:

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3. STAFFING

Staff costs constitute the largest item of expenditure to be met from a schools budget. Although 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.

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.

CONTROL	Y/N	IMPLICATIONS	COMMENTS	SOURCE OF EVIDENCE
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>Copies of payroll reports retained at school.</i>
	N	<i>“Ghost” employees may be inserted on the payroll and charged against the schools budget. Additionally, the school may be inadvertently charged for employees not working at the school.</i>		
Are documents relating to appointments, terminations or amendment of employment checked and appropriately authorised by the Headteacher or the other authorised officer?	Y	<i>Assurance can be given that all payments will be valid.</i>		<i>Manual documents as signed by Head retained at school / Copies of E mails sent to HR retained (and copied to Headteacher).</i>
	N	<i>A potential exists for falsification of documents, resulting in incorrect payments.</i>		
All timesheets, sickness and overtime records etc. are properly authorised and certified	Y	<i>Assurance can be given that all payments made are for authorised periods.</i>		<i>As above.</i>
		<i>A potential exists for false claims and poor</i>		

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	N	<i>budgetary control.</i>		
Does the school ensure that pre-employment checks including DBS are in place prior to the employee start date?	Y N	<i>Non compliance with Policy, possible safeguarding issues</i>		
Upon notice of termination of an employee's contract, prompt notification is made to the payroll section.	Y N	<i>Assurance can be given that only authorised periods are paid.</i> <i>A potential exists for overpayments of final salary to the leaver.</i>		As Above.
Relief /Supply teaching forms are fully completed with regard to Name, Staff Number etc. and checked to sickness returns/other documentation.	Y N	<i>Assurance can be given that only authorised employees and periods are paid.</i> <i>A potential exists for delays in payment to relief staff, or possibly payments to incorrect staff.</i>		As above.
Payments due to "freelance" or "self-employed" individuals for services provided are not paid via the payroll.	Y N	<i>Assurance can be given that payments comply with Inland Revenue requirements.</i> <i>A potential exists for fines to be incurred from the Inland Revenue for incorrect accounting.</i>		Where instances have arisen, school should retain copies of Employment Status Indicator Test.
Where changes in the management or Administration Structure of the School have taken place is appropriate and relevant training provided.	Y N	<i>Continuity of staff should ensure that standards and procedures remain consistent.</i> <i>There is a risk that standards and procedures become inconsistent due to continuity issues.</i>		Organisational Structure

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Completed by:
Position held
Date:

4. PLASC /statistical 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 PLASC return/numbers on roll return verified by an independent person.	Y N	<i>Only legitimate pupils will be included. Possibility for error or inclusion of 'ghost' pupils.</i>		Copy of PLASC/numbers on roll return
Is the information contained on the PLASC return based upon actual attendance records.	Y N	<i>Only legitimate pupils will be included. Possibility for error or inclusion of 'ghost' pupils.</i>		Attendance records
Is the information contained on SIMS updated on a timely basis to include leavers/joiners.	Y	<i>Ensures that information on the PLASC return is accurate.</i>		

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	N	<i>Where computer attendance records are used, information may not be accurate.</i>		
The PLASC summary return is authorised by the Head Teacher.	Y	<i>The return is compliant with WG requirements.</i>		PLASC return
	N	<i>The return is incomplete.</i>		

Completed by:

Position held

Date:

5. PROCUREMENT FOR GOODS & SERVICES

Schools will want to achieve value for money from all their purchases. Proper procedures for the placing of orders and the subsequent payment of invoices would demonstrate good practice.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

Orders raised are in accordance with Financial Regs & Standing Orders for Schools.

An adequate division of duties exists between raising an order, & authorising the subsequent payment.

Orders forms are held securely.

Payments are in accordance with the order and goods received.

Where appropriate correct procedures in relation to CIS are adhered to.

CONTROL	Y/N	IMPLICATIONS	COMMENTS	SOURCE OF EVIDENCE
Are Financial Regulations for Schools always applied?	Y	<i>Relevant staff are able to comply with the Financial Regulations.</i>		<i>Copies retained at school and staff made aware.</i>

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	N	<i>If staff are unaware of the Regulations they cannot comply with them.</i>		
Where applicable are a number of quotations obtained prior to raising the order? Are these retained?	Y	<i>Assurance can be given that value for money has been obtained.</i>		Copies of Quotations retained
	N	<i>The school may not have obtained value for money & are not protected through the compliance with Financial regulations</i>		
Is an official order always raised and issued to suppliers at the time of order or in the case of telephone orders, are "confirmation" orders immediately raised	Y	<i>The school ensures that all commitments are appropriately recorded on the ledger prior to placing further orders.</i>		Official Order Documentation
	N	<i>Overspends may occur due to commitments not being recorded on the ledger at the time of order.</i>		
Are all orders raised, authorised by the Headteacher or authorising officer.	Y	<i>Correct authorisation for expenditure has been obtained.</i>		Order Documentation
	N	<i>Orders may be raised committing the school to unwanted goods or services.</i>		Authorised Signatory List
Is there adequate security for access to the ordering system?	Y	<i>Only authorised orders can be placed.</i>		Manual order pads stored securely / access restrictions to SIMS or COA.
	N	<i>Personal goods may be purchased.</i>		
Are goods checked upon receipt to order, quantity & quality of goods? Are invoice details matched to the order prior to being paid?	Y	<i>Assurance can be given that only goods received are being paid for.</i>		Delivery Notes checked and signed.
	N	<i>Invoices may be paid for goods not received, or goods subsequently returned.</i>		Orders/Invoices
Are outstanding unfulfilled orders in	Y	<i>Commitments are not overstated.</i>		SIMS reports

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excess of a two month period reviewed and, where appropriate, followed up and cancelled with the amount released back into the budget.	N	<i>Funds are not expended to the benefit of the pupils due to overstated commitments.</i>		
Are payments authorised by a separate individual to that placing the order.	Y	<i>An adequate division of duty is maintained.</i>		Copies of orders and invoices.
	N	<i>Personal goods may be purchased.</i>		
VOG - Are payments passed promptly to the LEA for payment within supplier's specified terms?	Y	<i>Assurance can be made that no claims for interest will be received from suppliers for late payment.</i>		Invoices retained for inspection.
BCBC – Are invoices input onto the COA system and authorised promptly within supplier's specified terms?	N	<i>Authority could incur interest due to late payment.</i>		
Is VAT correctly treated to ensure compliance to HM Revenues & customs requirements?	Y	<i>HM Revenue & Customs rules and regulations have been adhered to and VAT is properly accounted for.</i>		Invoices retained for inspection
	N	<i>HM Revenue & Customs rules and regulations may not have been adhered with a risk of interest and penalties may be administered.</i>		
Is all relevant documentation retained in accordance with the relevant retention policy?	Y	<i>Legal requirements are complied with.</i>		Physical documentation retained at school.
	N	<i>Non compliance with legal requirements.</i>		
Is the employment status of contractors and Sub-contractors ascertained prior to works being undertaken at the School?	Y	<i>Assurance can be gained that correct Tax deductions will be made. To assist in the timely payment of invoices.</i>		Evidence of Employment Status Indicator test retained at school.

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	N	<i>HMRC regulations may be breached.</i>		
<u>Procurement / Credit Card Purchases</u>				
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>Non compliant with Policy & Procedures</i>		
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 on SDOL to ensure accuracy and legitimacy of payments?	Y	<i>Division of duties evident</i>		Transaction logs, Reconciliations retained
	N	<i>Check on purchases not undertaken</i>		

Completed by:

Position held

Date:

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6. PETTY CASH ACCOUNTS

Petty cash accounts, whether bank or cash based, allow 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 receptacle with access limited to named personnel?	Y N	<i>Funds are safeguarded.</i> <i>Unauthorised access could lead to misappropriation.</i>		<i>Safe / locked receptacle on school premises.</i>
Is supporting documentation retained to support all claims for reimbursement i.e, receipts and/or vouchers?	Y N	<i>All expenditure is evidenced, demonstrating proper use of money.</i> <i>Integrity is at risk if monies go missing.</i>		<i>Receipts and vouchers.</i>
Are petty cash vouchers fully completed and authorised prior to reimbursement	Y N	<i>Ensures only authorised & appropriate purchases are reimbursed.</i> <i>Inappropriate purchases/reimbursement may be made.</i>		<i>Petty Cash vouchers.</i>
Is VAT itemised separately on the reimbursement claim.	Y N	<i>VAT is only reclaimed where a valid receipt is held.</i> <i>School may incur a penalty from HM Revenue & Customs if VAT is incorrectly reclaimed.</i>		<i>Petty Cash Reimbursement claims.</i>

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Are regular reimbursement claims (at least termly) made?	Y	<i>Reimbursements are timely and the account will not become overdrawn.</i>		As above.
	N	<i>The imprest account may become overdrawn and bank charges may be incurred.</i>		
Are reconciliations to cash balances and petty cash records undertaken on a regular basis?	Y	<i>Funds are safeguarded, guards against account becoming overdrawn</i>		Documented reconciliations.
	N	<i>There is a risk of funds being misappropriated or account becoming overdrawn.</i>		

Completed by:

Position held

Date:

7. INCOME, CASH COLLECTION AND SCHOOL MEALS ADMINISTRATION

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 banking 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.
Free school meals are only given to those pupils who are entitled to them.*

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CONTROL	Y/N	IMPLICATIONS	COMMENTS	SOURCE OF EVIDENCE
Are receipts issued for all income collected other than school meals income?	Y	<i>Receipts verify the income and provide an audit trail to ensure all monies are banked.</i>		Receipt Book
	N	<i>Misappropriation may not be identified.</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)
	N	<i>Cash is a vulnerable asset and unauthorised access could lead to misappropriation.</i>		Banking records
Is the Authority's insurance cash holding limits and cash carrying procedures applied?	Y	<i>Funds are safeguarded Risk to staff carrying cash is minimised in the event of theft.</i>		Banking records, Risk & Insurance limits
	N	<i>Cash held on site may exceed the insured limit. There is a security risk to staff carrying cash.</i>		
Is VAT correctly treated and coded on the financial ledger?	Y	<i>Ensures the accuracy of information contained on global VAT return.</i>		
	N	<i>Incorrect information which may result in a penalty being incurred.</i>		
Does the Headteacher undertake checks to ensure that all monies are correctly recorded and banked.	Y	<i>Funds are safeguarded against misappropriation.</i>		
	N	<i>There is a risk of funds being misappropriated and going undetected</i>		
Are school meals records accurate to ensure arrears are kept to a minimum?	Y	<i>Accurate records will ensure that all income due is received and highlight any arrears.</i>		Cashless system/ School meals registers
	N	<i>Inaccurate recording could result in non-payment of school meals income.</i>		

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Are systems in place to identify those pupils entitled to free meals? Does the system ensure only those entitled actually receive a meal?	Y	<i>Only pupils actually entitled to a free meal receive one.</i>		Cashless system/ School meals registers
	N	<i>Failure to collect income due resulting in financial loss to the Authority.</i>		
BCBC - Are checks carried out to ensure that Catering Services charge the school for the correct number of meals?	Y	<i>School only pays for meals provided</i>		Cashless system/ School meals registers
	N	<i>School is overcharged for meals provided</i>		

Completed by:

Position held

Date:

8. INVENTORIES, STOCKS & SECURITY

In accordance with Financial Regulations an up to date inventory is required to be maintained, for all attractive and expensive items held at the school.

CONTROLS SHOULD BE IN PLACE TO ENSURE THAT:

*Assets are recorded and securely held.
Disposals are adequately recorded and approved in line with procedures.*

CONTROL	Y/N	IMPLICATIONS	COMMENTS	SOURCE OF EVIDENCE
Are inventory records regularly updated with details of acquisitions and disposals? Records should include serial numbers, cost for all	Y	<i>All valuable and portable items are recorded should an insurance claim be required.</i>		Inventory
	N	<i>Difficulties will be encountered in identifying</i>		

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items valued in excess of £50 (including any donated items)		<i>missing items should an insurance claim be required.</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>		Signed copy of inventory to indicate check has taken place.
	N	<i>Pilfering may occur, as missing items will not be detected.</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 controls.
	N	<i>Information may be corrupted and pilfering may occur.</i>		
Are items security marked?	Y	<i>Items will be identified following a theft.</i>		Physical check of valuable assets.
	N	<i>Items may not be traceable following a theft.</i>		
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>		Copy of register.
	N	<i>Pilfering is more likely to occur.</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>		Approval if over value prescribed by Financial Regulations / 3rd party confirmation that IT equipment has been cleansed.
	N	<i>Opportunities exist for goods to be misappropriated.</i>		
Is a software inventory maintained, and all licences held recorded therein.	Y	<i>All software held is legal</i>		Software inventory
	N	<i>It is illegal to load software where a valid licence is not held.</i>		

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Completed by:

Position held:

Date:

9. 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	<i>Those charged with governance are aware of the procedures governing the administration of the private fund.</i>		<i>Regulations retained on site and all relevant persons made aware and have access.</i>
	N	<i>Non compliance due to lack of knowledge.</i>		
Are receipts obtained for all items of expenditure	Y	<i>All withdrawals can be verified and can demonstrate reasonableness of purchase.</i>		<i>Expenditure Log/ Receipts for expenditure</i>
	N	<i>Integrity is at risk if monies go missing and there are no receipts to evidence withdrawals.</i>		
Are records regularly &	Y	<i>Funds are safeguarded and the correction</i>		<i>Private Fund Records /</i>

CONTROL RISK SELF-ASSESSMENT TOOLKIT PRIMARY SCHOOLS 2015/16

independently reconciled to the bank and cash balances?	N	<i>of errors is timely. Funds may be misappropriated and may go undetected.</i>		<i>Evidence of independent review as 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>		

Completed by:

Position held

Date:

10. 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.

CONTROL RISK SELF-ASSESSMENT TOOLKIT PRIMARY SCHOOLS 2015/16

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 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 for the purpose of Data Protection?	Y	<i>The Data Protection Act has been complied with.</i>		Data Protection Certificate
	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>		Staff training records
	N	<i>Breaches in the use of Data Protection Information may be liable to penalties.</i>		
Has the school identified all the categories of personal data being processed and why?	Y	<i>The school is aware of the data held subject to the Data Protection Act and is therefore able to comply.</i>		Data Protection Certificate
	N	<i>Breaches in the use of Data Protection Information may be liable to penalties.</i>		
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>		IT policy
	N	<i>Personal or sensitive data is obtained in breach of the Data Protection Act.</i>		

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<p>Staff are aware of their responsibilities in ensuring protection of equipment/software when taken off site/to work from home?</p> <p>If so, do they receive instructions as to how any personal data held on this equipment should be safe guarded? Is such equipment encrypted?</p>	<p>Y</p> <p>N</p>	<p><i>Assurance can be given that when staff take personal data off site it is appropriately safe guarded.</i></p> <p><i>Personal data taken off site by staff may not be appropriately safeguarded.</i></p>		<p>IT policy</p>
<p>Is removable media such as memory sticks, CDs, etc securely held, password protected and encrypted?</p>	<p>Y</p> <p>N</p>	<p><i>Ensures that data is securely held and protects from authorised access to sensitive information.</i></p> <p><i>Breach of the Data Protection Act, Computer Code of Practice and ICT Security Policy. Exposure to risk highly likely.</i></p>		<p>IT policy / Encrypted removable media itself is the evidence.</p>
<p>Are staff aware of and adhere to the Council's Computer Code of Practice and other ICT related Policies?</p>	<p>Y</p> <p>N</p>	<p><i>Computer equipment will not be damaged 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>		<p>IT policy & code of conduct retained on site and available to all staff.</p>
<p>Is access to the Computer systems limited to named personnel, individual passwords are held and changed regularly?</p>	<p>Y</p> <p>N</p>	<p><i>Ensures both accountability and the security of the system.</i></p> <p><i>Unauthorised access to information that</i></p>		<p>Restrictions on access/enforced password change.</p>

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		<i>may become corrupted.</i>		
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>		<i>IT SLA (Back up section)/ Back up CD's / Back up tapes / Log.</i>
	N	<i>Possible loss of data</i>		

Completed by:

Position held

Date:

11. 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	COMMENTS	SOURCE OF EVIDENCE
Does the school have a child protection policy in place and has it been approved by the Governing Body?	Y	<i>This will identify the means by which Child Protection issues can be dealt with.</i>		<i>Child Protection Policy</i>
	N	<i>Staff may be unaware of the required processes should there be symptoms of child abuse.</i>		<i>Governing Body Meeting Minutes</i>

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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.</i> <i>Staff may be unaware of the required processes should they recognise symptoms of child abuse.</i>		Hard copy in staff room / Electronic copy on shared network / Hard copy provided on induction.
Have all staff attended Child Protection training?	Y N	<i>Staff are aware of their roles & responsibilities & are able to understand & recognise the symptoms of the various forms of child abuse.</i> <i>Staff are unable to recognise the symptoms of child abuse and act accordingly.</i>		Staff Training Record
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 N	<i>Leadership is present with respect to child protection and related issues.</i> <i>This may lead to gaps in the referral process.</i>		Child Protection Policy / Minutes of Governing Body
Has the designated Child Protection Officer (CPO) received the appropriate advanced level training including inter agency working?	Y N	<i>The designated Officer is able to adequately discharge his/her areas of responsibility.</i> <i>The designated CPO may be unable to adequately fulfil his/her duties.</i>		Staff Training Record
Has the school appointed a Deputy Child Protection Officer whom has also received sufficient training to carry out the relevant duties?	Y N	<i>There is continuity of procedure in the absence of the designated CPO.</i> <i>Should the designated CPO be absent from</i>		Child Protection Policy / Staff Training Record / Minutes of Governing Body meetings.

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		<i>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 confirmation from HR retained by the school eg, e mail or letter prior to start date confirming appropriate checks undertaken.
	N	<i>There is a risk of inappropriate staff being employed at the school.</i>		
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 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>		Use of E Teach / Confirmation from Agency that specific person has been subject to necessary checks.
	N	<i>There is a risk of inappropriate staff being employed at the school.</i>		
Does the school receive official confirmation that all supply staff including Agency staff have appropriate DBS checks in place?	Y	<i>Only appropriate staff are employed at the school</i>		Official confirmation
	N	<i>There is a risk of inappropriate staff being employed thereby putting children at risk</i>		

Completed by:

Position held

Date:

CONTROL RISK SELF-ASSESSMENT TOOLKIT PRIMARY SCHOOLS 2015/16

12. HEALTH & SAFETY AND GENERAL SECURITY

Head teachers should 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	COMMENTS	SOURCE OF EVIDENCE
Has the school nominated a person responsible for Premises?	Y	<i>Responsibility for Health & Safety issues is allocated.</i>		<i>Minutes of Governing Body meetings / Job Description.</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>		<i>Health and Safety Policy in place and available.</i>
	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>		<i>Copies of Risk Assessments retained and signed when updated/refreshed.</i>
	N	<i>Risks are not identified and addressed appropriately.</i>		

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Are risk assessments prepared for school trips in line with guidelines set out by WG	Y N	<i>Risk assessments for school trips are appropriate in content.</i> <i>Risk assessments may be inadequate and unfit for purpose.</i>		Risk Assessments
Where the school uses other modes of transport such as ad hoc taxi or minibus/coach providers, is advice sought from BCBC/VOG Transport Unit as to the appropriateness of the transport provider?	Y N	<i>The school gives sufficient priority to pupil safety when making transport arrangements.</i> <i>Pupils using such transport may be at risk of injury or harm.</i>		Evidence of advice eg, e mail / letter / notes of a telephone conversation.
Does the school have appropriate fire fighting equipment and alarms in place?	Y N	<i>The school is adequately equipped to cope in the event of fire.</i> <i>In the event of fire the school may be ill equipped leading to safety risks for pupils, staff and visitors</i>		Physical check / Fire Risk Assessment.
Have all fire equipment and alarms been subject to regular testing?	Y N	<i>Fire fighting equipment & alarms at the school have been tested and found to be in working order</i> <i>Alarms & or equipment may not work in the event of a fire.</i>		Fire Equipment/alarm testing log / equipment labelled with test date.
Have staff been trained in fire safety & the use of fire fighting equipment? NB, Staff should only use fire fighting equipment in the event of absolute necessity.	Y N	<i>Staff are able to safely use fire fighting equipment.</i> <i>In an absolute emergency, staff may not be able to safely make use of fire fighting equipment.</i>		Fire Safety Training Record / staff training record.

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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.
	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>		Visitor Book
	N	<i>There is a risk of unauthorised persons being in the school.</i>		

Completed by:

Position held

Date:

13. 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

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>		

CONTROL RISK SELF-ASSESSMENT TOOLKIT PRIMARY SCHOOLS 2015/16

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>		
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>		Procedures / policy retained on site
	N	<i>Increased risk of theft or misappropriation.</i>		
Where the school uses other modes of transport such as ad hoc taxi or minibus providers, is advice sought	Y	<i>The school gives sufficient priority to pupil safety when making transport arrangements.</i>		Copies of e mails or written confirmation.

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from BCBC/VOG Transport Unit/Fleet Management as to the appropriateness of the transport provider?	N	<i>Pupils using such transport may be at risk of injury or harm.</i>		
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Results Agreed by:

Position held:

Date:

14. 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>		Financial systems reports

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		<i>Unable to evidence expenditure, breach of Terms & conditions</i>		
Grant claims/returns are submitted in a timely manner and in accordance with Terms & conditions	Y	<i>Compliance to Terms & Conditions</i>		Copies of Grant returns
	N	<i>Breach of Terms & conditions</i>		
Documents pertaining to Grant funds are retained for the designated period	Y	<i>Compliance with Terms & conditions, Council retention Policy</i>		Orders/invoices retained, evidence of salary costs retained for the required period.
	N	<i>Breach of Terms & conditions, unable to evidence transactions to source documents, claw back of funds</i>		

Results Agreed by:

Position Held:

Date:

15. BANK ACCOUNT (Cheque book schools only)

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
Relevant staff have access to the	Y	<i>Relevant staff are aware of procedures.</i>		<i>Training records for</i>

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Financial Scheme for Schools/Financial Regulations?	N	<i>Errors may occur or controls bypassed due to no knowledge of official procedures.</i>		relevant staff covers this.
Complete details of the bank account(s) are adequately recorded including account signatories and all relevant records have been securely stored.	Y	<i>Demonstrates accountability and compliance with Financial Regulations, Statutory requirements.</i>		Statements, bank mandates and correspondence securely stored.
	N	<i>Non compliance with statutory requirements</i>		
The account is maintained by a designated member of staff.	Y	<i>Responsibility and accountability is clearly designated</i>		Job descriptions.
	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>		Cheque Stationery
	N	<i>Risk of fraud or misappropriation</i>		
The account is closely monitored, with bank statements being received and reconciled on a regular basis.	Y	<i>Fraudulent activity and/or errors are promptly identified</i>		Bank Statements
	N	<i>Risk that fraud or error may go undetected</i>		
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 Reconciliations as signed by person independent of preparation / Bank Statements
	N	<i>Risk of fraud, error or manipulation.</i>		
Copy of reconciliation and any relevant information is forwarded to Financial Support Services on a	Y	<i>LEA is fully informed of account position</i>		Bank Reconciliations as signed by person independent of

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monthly basis	N	<i>LEA may not be aware of any anomalies</i>		<i>preparation / Bank Statements</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>		<i>Cheque Stationery</i>
	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>		<i>Physical storage in locked cabinet / cupboard.</i>
	N	<i>Risk that cheques could be misused and not fully accounted for</i>		

Completed by:

Position held:

Date:

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