

**Copmanthorpe Primary School**  
**City of York Council**  
**Internal Audit Report 2017/18**

Headteacher: Mrs Rogers  
Date Issued: 11th Jan 2018  
Status: Final  
Reference: 15691/010

	P1	P2	P3
<b>Actions</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Overall Audit Opinion</b>	High Assurance		

# Summary and Overall Conclusions

## Introduction

This audit has been carried out on Wednesday 18<sup>th</sup> October and Thursday 19<sup>th</sup> October as part of the Internal Audit plan for Children, Education and Communities for 2017/18. Schools are audited in accordance with a detailed risk assessment.

## Objectives and Scope of the Audit

The purpose of this audit was to provide assurance to Governors, the Headteacher and management that procedures and controls in the areas listed below are working adequately and are well controlled.

The audit reviewed processes and transactions in the following areas:

- Governance and Financial Management
- System Reconciliation
- Banking Arrangements
- Contracts, Purchasing and Authorisation
- Income
- Capital and Property
- Extended Schools Provision
- Human Resources
- Payroll and Staff Costs
- School Meals
- Pupil Numbers
- School Fund
- Data Protection and Information technology
- Insurance and Risk Management
- Joint Use Facilities
- Inventories
- Safeguarding

## Key Findings

Processes at the school are operating well in school, and records within the school, particularly for financial transactions, are very clear and well maintained.

Some minor areas for improvement have been identified and these are set out below.

## Overall Conclusions

It was found that the arrangements for managing risk were very good. An effective control environment appears to be in operation. Our overall opinion of the controls within the system at the time of the audit was that they provided High Assurance.

# 1 Register of Interests

## Issue/Control Weakness

The register of interests for governors has not been published on the school's website.

## Risk

The requirements of the Constitution of Governing Bodies Statutory Guidance 2015 in relation to transparency are not being met.

## Findings

The register of interests for Governors and the register of interests for staff with financial responsibility was reviewed and found to be complete. The register of interests for Governors was due for review at the next Governing Body meeting after the audit.

In the interests of transparency, and in accordance with statutory guidance a governing body is required to publish on its website up-to-date details of its governance arrangements. This should include the register of interests for members of the Governing Body over the past 12 months and other details such as Governors attendance record at committee meetings and the names of the chair of each committee. It was noted that not all the required details had been published on the school's website as it did not include the register of interests for Governors.

## Recommendation

It is advised that the school ensures that the register of interests for Governors is included on the website.

## Agreed Action 1.1

Agreed	<b>Priority</b>	3
	<b>Responsible Officer</b>	Jenny Rogers
	<b>Timescale</b>	End of January 2018

## 2 Leases

### Issue/Control Weakness

The local authority had not been notified of all of the school's leases.

### Risk

The local authority does not have complete information regarding the schools leases.

### Findings

The school had recently refreshed their contracts register but had not yet provided the local authority with an up to date list of all the school's leases.

### Recommendation

The list of leases should be updated and submitted to the local authority.

### Agreed Action 2.1

Agreed

Priority

3

Responsible Officer

Alison Shepherd

Timescale

March 2018

### 3 Privacy Notice

#### Issue/Control Weakness

Contact details on the privacy notice were out of date.

#### Risk

The privacy notice may not be fully compliant with legislation.

#### Findings

The school issue a privacy notice for students, however the version that the school are using had out of date contact details, including the council's old address and a member of staff that is not longer responsible for providing information governance. The upcoming General Data Protection Regulations (GDPR) will also necessitate the privacy notice to be updated in order to be compliant.

#### Recommendation

The school should obtain an up to date version of the privacy notice and publish it on their website.

#### Agreed Action 3.1

Agreed

Priority

3

Responsible Officer

Jenny Rogers

Timescale

End January 2018

## 4 Inventory

### Issue/Control Weakness

There was no evidence of an annual independent check.

### Risk

Insurance claims may be affected or items lost not identified.

### Findings

Although the school has an inventory record it does not show evidence of an annual, independent inventory check to confirm that the record is accurate.

### Recommendation

On an annual basis a check of the inventory should be undertaken by someone independent of the maintenance of the inventory record. A hard copy of the inventory should be signed, dated and retained safely.

### Agreed Action 4.1

Agreed

**Priority**

3

**Responsible Officer**

Alison Shepherd

**Timescale**

End July 2018

# Audit Opinions and Priorities for Actions

## Audit Opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit.

Our overall audit opinion is based on 5 grades of opinion, as set out below.

Opinion	Assessment of internal control
High Assurance	Overall, very good management of risk. An effective control environment appears to be in operation.
Substantial Assurance	Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.
Reasonable Assurance	Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.
Limited Assurance	Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.
No Assurance	Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse.

## Priorities for Actions

Priority 1	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Priority 2	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Priority 3	The system objectives are not exposed to significant risk, but the issue merits attention by management.

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