

# INTERNAL AUDIT REPORT

## ***YSGOL CEDEWAIN***

CURRENT STATUS November 2011

## 8 ACTION PLAN

Ref	Control Weakness	Consequences / Risk	Grading	Agreed Actions by Client	When and by Whom	Current Status Nov 11
8.1	Instances of official orders not being signed / dated.	Non-compliance with Financial Regulations.	Significant	All relevant staff informed and agreed to be vigilant. Head/Deputy Head monitoring once a month	31/3/11 Receptionist, Secretary, Deputy Headteacher and Headteacher	Always signed
8.2	Not all official orders are issued to the suppliers.	Non-compliance with Financial Regulations.	Significant	As above	As above	All orders issued to suppliers
8.3	The relevant control boxes are not always completed on the order forms.	Ordering and purchasing controls are weakened if procedures stipulated in Financial Regulations are not maintained.	Merits Attention	As above	As above	All completed
8.4	Cancelled orders are not always marked as such.	Non-compliance with Financial Regulations.	Significant	As above	As above	Always marked with two lines and cancelled
8.5	An instance was noted when an invoice had been submitted for payment twice.	Non-compliance with Financial Regulations. Lack on internal control which could result in a duplicate of payment from the budget.	Fundamental	This instance was investigated at the time. All Relevant Staff have agreed to be vigilant in assuring that this does not re-occur	As above	Has not occurred since

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8.6	Invoices are not being arithmetically checked prior to payment processing.	Non-compliance with Financial Regulations. Lack of internal checks could result in payments being passed for payment incorrectly.	Significant	Invoices will be checked on every occasion by Secretary/Receptionist. This will be monitored by Deputy Headteacher and Headteacher.	31st March 11 Secretary, Receptionist, Headteacher and Deputy Headteacher	Always checked
8.7	Reimbursement claims for the imprest account are not processed on a regular monthly basis.	Non-Compliance with Financial Regulations.	Significant	These will be processed on monthly basis by CL and monitored by Deputy Headteacher and Headteacher.	31st March 11 Secretary, Receptionist, Headteacher	This is being addressed but will be claimed monthly from now
8.8	Goods are being purchased via the imprest account which should be obtained through eprocurement /and or normal ordering procedures.	Non-Compliance with Financial Regulations.	Significant	Large/expensive items will no longer be purchased through imprest.	31st March 11 Secretary	This has been addressed
8.9	Staff flowers are being purchased through the imprest account.	Non-compliance with Financial Regulations. Inappropriate use of monies relating to the School Budget.	Significant	Error rectified on this occasion and staff aware that these goods cannot be purchased through imprest account in future	31st March 11 Secretary, Deputy Headteacher and Headteacher	This has not occurred since
8.10	Staff expenses for car parking are being reimbursed through the imprest and not through	Non-compliance with Financial Regulations. All staff expenses are required to be reclaimed through the Trent system.	Significant	All relevant staff are aware of and have agreed to be vigilant in future. Head /Deputy head will be monitoring imprest	Secretary, Deputy Headteacher and Headteacher	Claim forms for trent system always used

	the Trent system.			account on monthly basis		
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8.11	Large quantities of stamps are being purchased although not reconciled to the initial amount.	Non-compliance with Financial Regulations. No control measures are evident to reconcile the amount of stamps purchased with stamps used.	Significant	A new book to record all stamp purchases and usage has been set up and is on-going. This will be monitored monthly by Deputy Headteacher and Headteacher.	31st March 11	Records show that this has been addressed
8.12	One Business Interest Form of the Governing Body had been completed incorrectly.	Independence is not fully demonstrated unless Declaration of Interest Forms are completed appropriately for all Governors.	Significant	The Governor concerned has now rectified the mistake. Business interest forms will be carefully checked in future.	31st March 11 Governing Body, Secretary, Deputy Headteacher and Headteacher	This has been rectified
8.13	Not all Governors minutes were noted to have been signed or dated.	Non-compliance with Best Practice.	Merits Attention	The Governors minutes have been signed and dated since 09/10 and new officers will continue to be vigilant.	Chair of Governing Body and Vice Chair	Governors are vigilant about signing and dating minutes
8.14	Not all School Risk Assessment forms have been signed by the Headteacher.	Non-compliance with Best Practice.	Significant	Senior staff are now aware and will be vigilant in future. Caron Thomas has agreed to check forms daily.	31st March 11 Headteacher, Deputy Headteacher and Receptionist	All risk assessments forms are signed
8.15	An appropriate inventory record is not maintained at the School.	Non-compliance with Financial Regulations.	Significant	A spreadsheet inventory will be set up and correctly monitored. It will be completed over 4 weeks.	31st May 11 Secretary and staff	A spread sheet inventory has been set up, and is now being updated

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8.16	Acquisitions of equipment need to be included within the inventory records as and when received.	Non-compliance with Financial Regulations.	Significant	Inventory will be updated on receipt of all purchase. Relevant staff aware and agreed to be vigilant.	31 May 11 Secretary	New IT suite needs to be included
8.17	School funds are held within a current account, no interest is being received on this account.	Non-compliance with best practice.	Merits Attention	Account options will be reassessed and discussed.	31st March 11 Headteacher and Deputy Headteacher	There are no current accounts that give interest. The finance committee of the GB will consider holding a savings account along side (14.11.11).
8.18	Not all receipts and vouchers were noted to be retained with School fund accounts.	Non-compliance with Financial Regulations.	Significant	All receipts now in correct order and will be kept so in future. This will be monitored by Headteacher and Deputy Headteacher.	31st March 11 Headteacher, Deputy Headteacher and the Secretary	Staff are not issued cheques without producing receipts
8.19	Staff additional hours have been paid from the School fund and not through the appropriate route of payroll.	Non-compliance with Financial Regulations. All overtime/additional hours worked must go through payroll and not paid as cash in hand.	Significant	This was a "one-off" situation. The monies are to be re-paid from outside agency who have been reminded and we are awaiting cheque.	31st March 11 Deputy Headteacher	This was a 'one off' incident for which we were reimbursed. It will not occur again.

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8.20	All income has not been banked intact with funds being transferred to staff and charities without the appropriate controls and receipts in place.	Non-compliance with Financial Regulation. All income is required to be banked intact.	Fundamental	All relevant staff informed and agreed to be vigilant. Fund raising receipts to be obtained and displayed. Head/Deputy Head monitoring School Fund once a month	31st March 11 Secretary, Deputy Headteacher and Headteacher	Receipts are sought for charities and displayed
	A parking fine for inappropriate parking by member of staff had been paid from the School fund and not by the member of staff who incurred the fine.	Non-compliance with the Authority's Drivers policy. All fines incurred by the driver are required to be paid by the driver and not reimbursed.	Significant	A Policy on the use of school vehicles is to be reviewed and updated. (and will be ratified by Governing Body in June meeting).	30th June 11 Secretary, Headteacher and Governing Body	This has been made clear to staff
8.22	Itemised telephone accounts are not being obtained from central records.	Lack of internal control if itemised accounts are not being checked for usage.	Significant	This will be arranged through PCC.	15th April 11 Secretary	Steve Evans (PCC) contacted and awaiting copies
8.23	Pencil entries were noted to have been made within the accident records.	Non-compliance with best practice. All prime documents are required to be completed in ink.	Merits Attention	A notice now displayed on front of book and staff have been made aware. This will be monitored monthly by senior staff.	31st March 11 Secretary, Receptionist, All Staff, Headteacher and Deputy Headteacher	These are regularly monitored and no pencil entries found

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8.24	A large proportion of entries within the vehicle log books were noted to have been made in pencil.	Non-compliance with best practice. All prime documents are required to be completed in ink.	Merits Attention	All staff are now aware and agreed to use pen. A reminder is displayed on log books. The log books will be monitored monthly by Senior Management Team.	31st March 11 All Staff, Secretary, Headteacher and Deputy Headteacher	These are regularly monitored and no pencil entries found
8.25	Fuel purchases are not recorded within the vehicle log books.	Non-compliance with best practice.	Significant	A file to record details of fuel purchased and mileage is now in place and to be monitored monthly by Headteacher and Deputy Headteacher.	31st March 11	The file recording fuel purchases and mileage is regularly monitored and correct
8.26	No cross checking is carried out on fuel invoices to fuel purchases.	Non-compliance with Best Practice.	Significant	A file to record details of fuel purchased and when invoiced is now in place and to be monitored monthly by Headteacher and Deputy Headteacher.	31st March 11 Secretary, Headteacher and Deputy Headteacher	This is now in place
8.27	Not all odometer readings are recorded within the vehicle log books.	Incomplete records are being maintained if records are not being appropriately maintained.	Significant	All staff are now aware. This will be monitored monthly by senior staff.	31st March 11 Secretary, Headteacher and Deputy Headteacher	Records are regularly monitored and correct
8.28	No monthly comparisons are being carried out on fuel / mileage.	Non-compliance with best practice.	Significant	This will be done monthly using records previously mentioned.	31st March 11 Secretary	Comparisons now made

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8.29	It was noted that a vehicle had been used for personal use.	Non-compliance with the Authority's Drivers policy.	Significant	The senior management team will refuse request for this in future.	Headteacher, Deputy Headteacher and staff	All requests refused
8.30	No checks are carried out on staff's driving licences.	Non-compliance with the Authority's Drivers policy.	Significant	A record of checked driving licenses has been set up and will be on-going. Monitored quarterly by Deputy Headteacher and Headteacher	30th June 11 Secretary, Headteacher and Deputy Headteacher	All licences have been checked. Annual driving licence review currently being undertaken
8.31	The signing in / out record for cleaning staff had not been signed for a selected period.	It is not clear whether cleaning staff are working if incomplete records are being maintained,	Significant	The relevant member of staff is now aware and agreed to be vigilant in future. Signing in book to be monitored by Deputy Headteacher and Headteacher.	13th May 11 Cleaner, Deputy Headteacher and Headteacher	All records checked monthly and staff are corrected if full signature is not used



