

The School Audit Process

Audit Plan

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Audit Plan

Schools are included on the annual audit plan based on a risk assessment. N.B the plan may be subject to changes.

Notification of audit

For all planned audits Internal Audit will contact the Head Teacher via telephone to inform them of their upcoming audit. The self-assessment Schools Audit Questionnaire (SAQ) will be sent in a briefing email, to be completed by the relevant staff. All schools have a maximum of 2 weeks to return the completed SAQ and supporting documentation as required. A download from the school's financial system will also be needed; instructions on how to obtain this will be provided by the auditor. A mutually agreed date for on-site work and exit meeting will be arranged.

Audit fieldwork

Using specialist software we are able to analyse the financial data. The output of the analysis combined with SAQ and SFVS submissions enables a significant amount of testing to be completed off site. However, a visit to the school will always be required to follow up on samples selected, review further information, and discuss processes and clarify our understanding with staff. We aim to be on site for less than one day.

Exit meeting

This is a meeting to discuss what we have found at the audit, including examples of good practice. The auditor will go through any issues they have encountered, possible ways forward and how it may impact on the audit opinion. The meeting will be held with the Head Teacher and the Bursar/School Business Manager, usually on the same day the audit fieldwork is completed on site. The school is welcome to invite their Chair of Governors if they would like.

Reporting

You will receive a draft copy of the audit report shortly after your on-site visit. This is for your comment and review, to ensure the findings are factually accurate and that the agreed actions and timescales are achievable. Responses to the draft are to be returned within 5 days of it being received. Further discussions, meetings and testing may be necessary at this stage.

When the report and Management Action Plan have been agreed, a final report will be issued. It will also be published on the Council's website.

Follow-ups

Audit actions will be followed up 3-6 months after they have been agreed. Testing will ensure they have been implemented and a follow up report will be issued. If actions have not been implemented further follow ups may be undertaken until such time all are implemented.