The School Audit Process

Audit Plan → Notification of Audit → Audit Fieldwork → Exit Meeting → Audit Report → Follow Up

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. A mutually agreed date for on-site work and the exit meeting will be arranged.

Audit Fieldwork

A visit to the school will always be required to review documents and records and to perform audit testing. We will 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 School Business Manager/Bursar on the same day that 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 that the agreed actions and timescales are achievable. Responses to the draft should be returned to Internal Audit within 5 days of it being received. Provision of further documentation may be necessary at this stage.
When the report and Management Action Plan have been agreed, a final report will be issued.

Follow-ups

Audit actions will be followed up 3-6 months after they have been agreed. You will need to provide brief comments and supporting evidence to show that actions have been implemented. If actions have not been implemented further follow ups may be undertaken until such time as all are implemented.
N.B Unimplemented actions are reported to the Corporate Leadership Team and Audit Committee; you may be required to attend a meeting or provide a written explanation.