

Regular recommendations causing concern in schools



The following checklist has been designed for school staff and governors to use to assist in ensuring the school have a suitable response to recommendations commonly made by Internal Audit.

Issue	Not an issue	Not sure, but will find out	Is an issue	Evidence this is not an issue
Scheme of Delegation has not been reviewed in the past year and/or Scheme of Delegation does not reflect actual working practices within the school.				
The School Improvement/Development Plan has not been produced in conjunction with the budget. School development plan may not be affordable.				
Concentrating on the current year budget position, but failing to address year 2/3 concerns.				
Not reviewing the staffing structure (regularly or at all) to ensure it remains fit for purpose and affordable.				
Purchase Orders raised retrospectively or not at all. Leading to poor budget monitoring and increases the school vulnerability to fraud and /inappropriate/unaffordable spending.				
Invoices not signed to certify payments. Increases the school vulnerability to fraud and inappropriate/unaffordable spending.				
Lack of a robust budget monitoring process. Do Governors have the opportunity to review budget reports in advance of a meeting? Do Governors know the information is accurate and up to date?				
Inappropriate purchases (alcohol/coffee club/leaving gifts/meals for staff).				
Incomplete or non-existent contract register, lack of visibility over the schools spending. Reduced opportunity to challenge spending decisions, plan procurement activity, test value for money.				
Declarations of Interest not completed by all staff/governors, incl not declaring family members either at school or contractors/suppliers.				
Letting Policy/Agreements not in place. Scale of				

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charges not reviewed. Schools may be letting at a net loss or are vulnerable where lettings agreements aren't in place.				
No reconciliation of FMS to SAP. Budget monitoring reports are likely to be inaccurate.				
Payments to staff not through payroll, either cash in hand, gift vouchers or through accounts payable, therefore no tax/NI contributions. Potential for penalties from HMRC.				
Unauthorised/incomplete expense/mileage claim forms. Increases the school vulnerability to fraud and inappropriate/unaffordable spending.				
Employing friends or family without clear declarations of interest being produced and reviewed (in advance).				
Recruiting or changing pay without knowledge of the governing body/recruiting outside the approved staffing structure.				
Poor income controls, e.g. one person involved in the entire process, lack of receipts at point of collection and handover. Income not reconciled or banked 'complete'. Increasing the risk of fraud and error.				
<p>Procurement /credit card transactions carried out without presence of card/cardholder. Insufficient records of procurement /credit card activity. Procurement card activity isn't monitored and reviewed independently.</p> <p>Increases the school vulnerability to fraud and inappropriate/unaffordable spending.</p>				

For further information, advice or assistance, please contact

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