

REPORT OF THE  
CHIEF FINANCE OFFICER & HEAD OF INTERNAL AUDIT

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TO THE AUDIT & ACCOUNTS COMMITTEE  
ON WEDNESDAY 27<sup>th</sup> JULY 2022

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**TITLE:** School Audits 2021-22 Annual Summary

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**RECOMMENDATIONS:** Members are requested to consider the contents of the report.

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**EXECUTIVE SUMMARY:** The purpose of this report is to provide members with an overview of the work undertaken on schools as part of the 2021-22 audit plan, and the broader role of Internal Audit helping to strengthen the school's internal control and risk management.

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**BACKGROUND DOCUMENTS:**

- Audit & Accounts Committee reports
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**KEY DECISION:** No

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**DETAILS:** See Appendix A.

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**KEY COUNCIL POLICIES:** N/A

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**EQUALITY IMPACT ASSESSMENT AND IMPLICATIONS:** N/A

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**ASSESSMENT OF RISK:** Internal audit projects are managed within the Unit's risk based audit protocols aimed at giving assurance regarding the management of the City Council's key business risks.

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## **LEGAL IMPLICATIONS:**

Supplied by: Nicky Smith, Senior Solicitor

Section 151 of the Local Government Act 1972 requires every local authority to make arrangements for the proper administration of their financial affairs and to secure that one of their officers has responsibility for the administration of those affairs. The Accounts and Audit Regulations 2015 also require authorities to ensure that they have a sound system of internal control which:

- a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- b) ensures that the financial and operational management of the authority is effective; and
- c) includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management control and governance processes, taking into account public sector internal auditing standards or guidance.

In that regard, the Public Sector Internal Audit Standards (CIPFA/IIA) requires an authority's chief audit executive to develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The quality assurance and improvement programme must include both internal and external assessments. Internal assessments include the ongoing monitoring of the performance of the internal audit activity.

The purpose of this report is to inform Members of the resources utilised by Internal Audit, the activities undertaken in the reporting period, and the status of work currently being undertaken.

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## **FINANCIAL IMPLICATIONS:**

Supplied by: Simon Bleckly, Head of Internal Audit

The audit plan is funded from within the revenue budget and there are no additional financial demands resulting from this report.

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## **PROCUREMENT IMPLICATIONS:**

Supplied by: Christine Flisk, Procurement Manager.

There are no known procurement implications with this report.

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## **HR IMPLICATIONS:**

Supplied by: Catherine Sharples HR Manager

There are no known HR implications arising from this report.

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CLIMATE CHANGE IMPLICATIONS: None

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OTHER DIRECTORATES CONSULTED: N/A

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CONTACT OFFICER: David Smith, Internal Audit Manager

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WARDS TO WHICH REPORT RELATES: N/A

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