



Internal Audit - Helpful Hints!

Governance

- Does the School have a Scheme of Delegation approved by Governors?
- Is it clear who can authorise expenditure, changes to payroll, staff expenses and school budget?
- Does the School have Local Financial Procedures approved by Governors?
- Are decisions properly recorded and communicated?
- Are meetings conducted in an open manner and is there an adequate level of participation by Governors?
- Are personal interests of Governing Body members and staff properly managed?
- Do staff and Governors have details of the ESCC whistleblowing policy? Has the school adopted it?
- How does the School identify and manage risk?

Financial Planning

- Has the school carried out a benchmarking exercise?
- Does the school have a costed School Development Plan?
- Is the budget consistent with the longer term financial plans of the school?
- Is the budget based on the best and most complete information available?
- Is the budget balanced or aimed at recovering a previous deficit in the agreed manner?

Budget Monitoring

- Does the Governing Body regularly and actively monitor the school budget?
- Is the school overly reliant on any one individual?
- Is the school's financial performance in line with budget?
- Does the financial information presented provide you with an accurate position?
- Is appropriate remedial action being taken to address budget variances?

Expenditure

- Are you aware of ESCC Financial Regulations and Contract Standing Orders?
- Is there an adequate division of duties in the purchasing/expenditure process?
- Are official orders raised?
- Is all expenditure authorised in line with the Scheme of Delegation?
- Are payments made only against valid invoices?
- Are quotes obtained for expenditure over a certain amount?
- Does the school check the public liability insurance of contractors?

Income

- Does the School have a record of all income due?
- Is all income received, receipted and recorded?
- Is all income banked intact?
- Is there adequate segregation of duties in the collection, recording and banking of income?

Payroll

- Has the staff structure been agreed by the Governing Body?
- Is there a proper process in place to recruit staff?
- Does a member of the Governing Body sit on the interview panel?
- Are all staff paid via the central payroll?
- Is anyone paid cash-in-hand?
- Is the school only paying for its own staff?
- Are proper claim forms used for overtime/additional hours?
- Are claim forms properly authorised in accordance with the Scheme of Delegation?
- Are all payments made only for hours actually worked?

Assets and security

- Is an asset register in place and up to date?
- It is checked annually and certified correct?
- Does the school have proper processes in place for:
Freedom of Information?
Data Protection?
- How secure is the school's information?

Voluntary Funds

- What is the School Fund for?
- Is the School Fund audited and reported to Governors?
- How do you know School Fund expenditure is appropriate?
- Is it kept separate from the Budget Share?

Contact Details

Should you require any further information or wish to discuss accessing any of our services, please contact either:

Mark Winton – Audit Manager, Delivery

Business Services Department
County Hall
St Anne's Crescent, Lewes
Telephone: 01273 481953
E-mail: mark.winton@eastsussex.gov.uk

Or

Ben Constable – Senior Auditor

Business Services Department
County Hall
St Anne's Crescent, Lewes
Telephone: 01273 481906
E-mail: ben.constable@eastsussex.gov.uk