

## **Birmingham Audit**

### **Briefing Note to Schools**

#### **Changes to the school audit visit programme from 1 November 2016**

In the last edition of 'the Auditor' (issue 45) we informed schools that the audit visit work programme was under review as part of a continuous assessment process that ensures it remains relevant in supporting the Education Plan and the current risks and challenges facing schools and the Local Authority. The review has now been completed and agreed by Craig Price, Assistant Director Audit & Risk Management and Colin Diamond, Executive Director for Education. We will begin using the new work programme **from 1 November 2016**.

The work programme will have a reduced focus on governance, with more emphasis placed on financial systems and controls. There will continue to be work on aspects of attendance and safeguarding.

The audit visit will still include a three-day site visit along with Governor and Senior leadership surveys that will require completion prior to the visit. We also request a meeting with the Chair of Governors/Chair of Finance Committee that should take no longer than an hour. In moving forward, we will also offer self-assessment tools for income, EPA/chequebook accounting and purchase card as these key areas not included in our review.

#### **The control areas included in our visit are;**

- The Governing Body and Senior Leadership have confidence in the way the school is run;
- Financial Governance;
- Budget planning and management;
- Purchasing processes;
- Financial Delegation framework;
- Aspects of attendance; and
- Aspects of Safeguarding.

#### **The new areas that to be reviewed are summarised as follows;**

##### **Financial Governance**

- The Governing Body and Senior Leadership have confidence in their ability to manage the school's finances and are able to confirm the current financial position.
- There should be sufficient financial challenge by the Governing Body regarding the expenditure and the management of the school's finances. The Governing Body should have the skills and financial acumen to provide sufficient challenge.

##### **Financial Control**

- Mitigation plans are developed to address predicted deficits including notifying the Local Authority Schools Financial Services Team.

- The school has a gifts and hospitality policy along with supporting gift and hospitality register, which is presented to Governors on a termly basis.
- Schools that do not buy in Schools Financial Services have provided compliance returns to the Local Authority in **January** and **September** each year.
- Advice has been sought from the Local Authority's HR team of any proposed staffing re-structure and approval from the Local Authority is provided prior to the re-structure going ahead.
- There are effective systems and control in place with regard to the purchase order process.

### **Attendance**

- There is oversight of the use of alternative provision to ensure appropriateness, quality and support for pupils.

### **Safeguarding**

- New governors have had DBS clearance within 5 weeks of appointment. Visitors (professionals) accessing the school 3 times in 30 days are recorded on the school single central register.

**We hope that the audits continue to be a valuable experience for schools and provide support as they face the new challenges ahead.**

**If you have any queries or concerns, please do not hesitate to contact Karen Smith on 0121 675 0249 or [Karen.P.Smith@birmingham.gov.uk](mailto:Karen.P.Smith@birmingham.gov.uk).**