

Appendix 2e: Audits Revisited

Purpose of these audits

To assess whether the actions agreed in the original audit have been implemented and are now effectively embedded into the day-to-day operation of the service.

Capital Project Management Report Revisited

Original Objective

To assess whether there are robust arrangements in place to deliver the required outcomes from strategic regeneration projects effectively, on time and on budget.

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Closed
8	2*	1	0	0

Summary

The majority of the recommendations raised within the original Capital Project Management report have been implemented fully. The action taken has strengthened the operational framework that sets out expectations of how projects of different sizes, will be managed. Evidence was also seen of these amended arrangements operating effectively, in practice.

** Whilst Project End Report and Lessons Learnt Log templates had been produced, their effective implemented could not be tested at the time of the audit, as there were no projects at this stage of the process.*

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Purpose of these audits

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Schools Revisited

Original Objective

To assess whether individual schools have adequate and effective governance, information and asset management as well as financial management and reporting arrangements in place.

Bournes Green Infant School

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Unable to retest
11	1	2	2	2

The school had made good progress in addressing the issues raised in the original report and therefore, strengthening its Governance, Information and Asset Management and Financial Management and Reporting arrangements.

Most of the outstanding issues related to the Governing Body approving various documents at its October 2015 meeting. Action was also being taken to produce a formal policy / procedure for managing contracts in the school. Governing Body was also to be asked to approve this at its October 2015 meeting.

Going forward, the Headteacher or Deputy Headteacher will authorise assets loans.

A system of recording what information has been destroyed and when, was being introduced when the need to retain financial records was reviewed during the 2015 summer holidays.

The original report recommended that procedures needed to be established to ensure:

- requests to change supplier details are independently confirmed via a School instigated contact before they are processed, and
- there is an independent, documented sign off of all key stages when contracts are let to evidence compliance with Contract Procedure Rules.

It was not possible to test these as there was no recent activity in these areas to review.

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St Mary's Prittlewell CofE Primary School

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Unable to retest
16	3	2	2	N/A

The school had successfully implemented all bar one of the actions agreed relating to Governance as well as Financial Management and Reporting. Most of the outstanding actions related to strengthening the arrangements regarding Information and Asset Management. At the time of the audit, satisfactory progress was being made in those other areas requiring further work, which included completing the electronic asset register. Going forward, asset register will then be regularly updated with purchases and disposals and spot checks of assets will be undertaken.

Thorpedene Primary School

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Unable to retest
9	1	2	2	N/A

The school has made very good progress in addressing the issues raised in the original report and therefore, strengthening its Governance, Information and Asset Management and Financial Management and Reporting arrangements.

Further work was in train to:

- extend the Records Management Policy to cover all the areas expected including how data is to be collected and destroyed
- test the Emergency Plan, once the new Headteacher had been able to confirm it is fit for purpose.

Action was also being taken to security mark the last few assets and ensure any future spot checks undertaken are evidenced.