

September 2015

Dear Head Teacher,

Schools audit pilot - Autumn term 2015

As you know, the Council's Internal Audit service undertakes audits of the borough's schools that have a delegated budget.

The Internal Audit service has undertaken a piece of work with the School Improvement service to expand the areas of audit to further support schools. As such, Internal Audit are undertaking a pilot of additional audit areas in the Autumn term as follows:

Area	Rationale	Notes
Pupil Premium	Increased emphasis in Ofsted inspection	<ul style="list-style-type: none"> Findings would be shared with the School Improvement team
Governance	Increased emphasis in Ofsted inspection and increased responsibility for LA to know effectiveness of governance	<ul style="list-style-type: none"> Expansion to current testing of governance Findings would be shared with the School Improvement Team
Safeguarding	Increased emphasis in Ofsted inspection	<ul style="list-style-type: none"> Checking of the Single Central Record Confirmation of existence of policies and reporting arrangements (i.e. will not give assurance over all of Ofsted safeguarding requirements) Findings would be shared with the School Improvement Team
Anti-Fraud	Unexpectedly low number of fraud referrals from Barnet's schools	<ul style="list-style-type: none"> School to complete Schools Anti-Fraud checklist Findings would be shared with the Corporate Anti-Fraud Team (CAFT)
Follow-up	Requested by Audit Committee, brings in line with non-schools audits	<ul style="list-style-type: none"> Follow-up Priority 1 recommendations to confirm timely implementation and report findings to Audit Committee on a quarterly basis

The audits will provide independent assurance over these key areas. Internal Audit proposes to run the pilot during the Autumn Term 2015 and to seek feedback from schools through the process. Due to the additional areas the amount of time needed on site by the auditor may increase from an average of 2 days to 3 days. During the pilot stage any findings will be an Appendix to the main audit report and **not** impact on the school's audit rating.

To support the pilot a self-assessment checklist has been produced which is attached. We request that this be completed by yourselves, with the support of your Chair of Governors and Schools Business Manager in a timely manner and be returned to Internal Audit in advance of their site visit.

You will have the opportunity to discuss the planned pilot with School Improvement colleagues at the school network meetings in September.

Should you require assistance or guidance on the requirements of the pilot in the meantime please contact Caroline Glitre, Head of Internal Audit.

We appreciate your co-operation during the pilot phase.

Please also note a further change to the Schools audit approach in that, in line with non-schools audit reports, if a Limited Assurance opinion is given the full audit report will be published on the Council's website as a supporting document to Audit Committee papers.

Yours sincerely,

Chris Munday

Director of Children's Services

Ian Harrison

Education & Skills Director

cc: Chair of Governors
Schools Business Manager
Caroline Glitre, Head of Internal Audit
Neil Marlow, Head of School Improvement
Nick Adams, Schools Finance Services Manager