

AMBER REPORT ISSUED QUARTER 1

SECTION 17 PAYMENTS – Children’s Safeguarding & Specialist Services

1. Introduction and Scope

- 1.1 An audit review was commenced in August 2014, to provide an opinion on the control environment and a level of assurance for Section 17 Payments. The scope of the audit was agreed Assistant Director Children’s Safeguarding & Specialist Services.
- 1.2 We would like to thank the following for their help during the audit:
- ** Business Support and Quality Manager
 - ** Service Delivery Manager (previous and current)
 - ** Business Support Officers
 - ** Senior Business Support Officer

2. Management Summary and Overall Opinion

- 2.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is limited. Whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
- 2.2 Recommendations have been made to strengthen the controls found to require improvement and you have agreed actions for implementation. We have categorised the recommendations as shown in the table below and have included a risk rating (High, Medium, and Low) for each recommendation to assist in the prioritisation of their implementation.

Recommendation Category & timescale	Number	Percentage
Legal Requirement – immediate implementation	0	0
Financial Regulation – immediate implementation	4	28%
Policy/Procedure – implementation within a month of agreement to the report.	5	36%
Best Practice – implementation at a mutually agreed date	5	36%
	14	100%

- 2.3 The implementation of the recommendations made in this report will further strengthen the controls and processes in respect to section 17 payments.

CHARLTON SCHOOL

1. Introduction and Scope

- 1.1 An audit review was commenced on 24th March 2015, to provide an opinion on the control environment and a level of assurance for Charlton School. We would like to thank the following for their help during the audit:
- ** Principal, School Business Manager; School Fund Officer; Finance Officer; P.A to the Head teacher; Site Manager; Finance Officer and Senior Behavioural Manager.

2. Good Practice Areas

- 2.1 During the audit a couple of good practice areas within the process for Charlton School were identified. These included:
- ** Information presented to Governors is detailed and comprehensive to ensure they are kept up to date with the financial position and other developments of the school
 - ** Operation and maintenance of the Private School Fund account

3. Management Summary and Overall Opinion

- 3.1 On the basis of the work carried out, our opinion based on the level of assurance provided by the controls for this audit area is Limited - Whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
- 3.2 Recommendations have been made to strengthen the controls found to require improvement. We have categorised the recommendations as shown in the table below.

Recommendation Category & timescale	Number	Percentage
Legal Requirement – immediate implementation	4	18
Financial Regulation – immediate implementation	8	35
Policy/Procedure – implementation within a month of agreement to the report.	10	43
Best Practice – implementation at a mutually agreed date	1	4
Total	23	100%

- 3.3 As part of this audit we have also followed up the implementation of recommendations made in the previous audit. The table below shows the action taken since that audit:

Recommendation Category	Implemented	Not Implemented (Re-iterated)	Superseded
Legal Requirement	1		
Financial Regulation	8	1	
Policy/Procedure	5	1	
DfE Requirement	-		2
Best Practice	1	1	
Total	15	3	2

- 3.4 The implementation of the recommendations made in this report and those outstanding from the previous review will further strengthen the controls and processes at the Charlton School.