

Head of Assurance Opinion 2025/26

Appendix 1

In accordance with the Global Internal Audit Standards (GIAS) the Head of Internal Audit (Head of Audit and Assurance) is required to provide an annual opinion to the Audit Committee, based upon and limited to the work performed by Internal Audit on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This is achieved through an audit plan that is focused on key strategic and operational risk areas, agreed with senior management and approved by the Audit Committee. The audit plan is fluid and amended during the year to reflect changes within the Council's risk profile.

The Head of Assurance opinion does not imply that internal audit has reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of risk-based audit work formulated around a selection of key systems and risks.

Outlined below are the definitions of the assurance levels provided by Internal Audit:

Key to Assurance Levels

- **Reasonable Assurance** - The control framework is adequate to manage the risks in the areas reviewed. Controls are applied consistently or with minor lapses that do not result in significant risks to the achievement of system objectives.
- **Limited Assurance** - There are fundamental weaknesses in the internal control environment within the areas reviewed, and further action is required to manage risks to an acceptable level.

Last year's (2024/25) annual opinion concluded that, while there was generally a sound system of internal control across the Council, only limited assurance could be provided. This reflected instances of suspected fraudulent activity identified in the final quarter of the year, alongside a separate, significant control failure within the Temporary Accommodation service.

These issues highlighted weaknesses in budget management and the effectiveness of financial oversight across parts of the Council. In particular, they pointed to inconsistencies in the application of financial controls and a lack of robust management scrutiny of expenditure. As the incidents occurred across separate service areas, this raised broader concerns regarding the consistency of budget monitoring arrangements and increased the risk that unnecessary or unauthorised expenditure could occur.

Head of Assurance Opinion 2025/26 (continued)

Appendix 1

A Significant Governance Issue was raised in the 2024/25 Annual Governance Statement to address the budget management and management oversight issues, to ensure these areas were addressed and monitored throughout the year. An update on the progress of this is provided below:

A number of control failures have been identified towards the end of 2024/25 across three service areas. Reviews undertaken of these incidences have highlighted a combination of inconsistent application of the financial framework and poor management oversight in a limited number of areas. These issues have led to financial inefficiencies, potentially resulting in a misallocation of resources, which may have impacted on service delivery within the areas affected, ultimately resulting in financial loss to the Council. In all incidences, both the first (service delivery and day-to-day management of risks) and second (support, advisory and monitoring responsibilities) line of defence were ineffective.

Actions taken during 2025/26

- Follow up reports and progress provided to Audit Committee in June 2025 and in early 2026
- Additional reviews added to the Internal Audit Plan 2025/26 and further for consideration in 2026/27
- Finance Restructure launched

This Significant Governance Issue has been carried forward into 2026/27 to ensure the focus on improvements and ELT oversight and review remains in place.

It should be noted that considerable work has been undertaken by Internal Audit in these areas, which has meant priorities in the Annual Plan presented to the Audit Committee on 25th April 2025 have changed throughout the year. The previous Audit Committee has been kept updated with all these changes through the course of the year. The internal audit programme of work for 2025/26 identified the following areas where only limited assurance could be provided on the control environment (excluding Budget Management and Temporary Accommodation - Additional Overspend as these relate to issues that occurred in, and were identified towards the end of 2024/25):

- Community Leasing
- Garage Allocations
- Procurement Processes Follow Up
- Tenant Management Organisations

As these issues were identified in specific and contained areas of the Council's operations, they do not give rise to thematic concerns about the overall control environment in place and do not significantly affect the overall opinion provided in this report. Management actions have been agreed to address the high risk findings, and many have already been implemented, with progress monitored by the Audit Committee. Therefore, based on the work undertaken and finalised reports at the end of the 2025/26 financial year, combined with the continuing work undertaken by the Council to address the control issues identified in the 2024/25 annual report, **reasonable assurance** could be provided that there is generally a sound system of internal control across the Council.

Other Matters and Arrangements

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Risk Management Arrangements

The strategic risks to the achievement of the Authority's objectives are captured within a strategic risk register which is overseen by ELT and progress reported to the Audit Committee. Work continued during 2025/26 to ensure the risk register reflects the risks facing the Council and will remain ongoing during 2026/27 to support the general risk management processes, particularly at Directorate level.

The risk management strategy and supporting policies are reviewed regularly to ensure they remain relevant to the Council's systems and procedures, and will be approved by the Audit Committee biannually.

Governance Arrangements

The Annual Governance Statement is regularly reviewed and updated by ELT. The work of Internal Audit informs the issues brought to the leadership team and identified in the Annual Governance Statement (AGS). Governance arrangements are routinely considered as part of all internal audit reviews.

Audit Committee

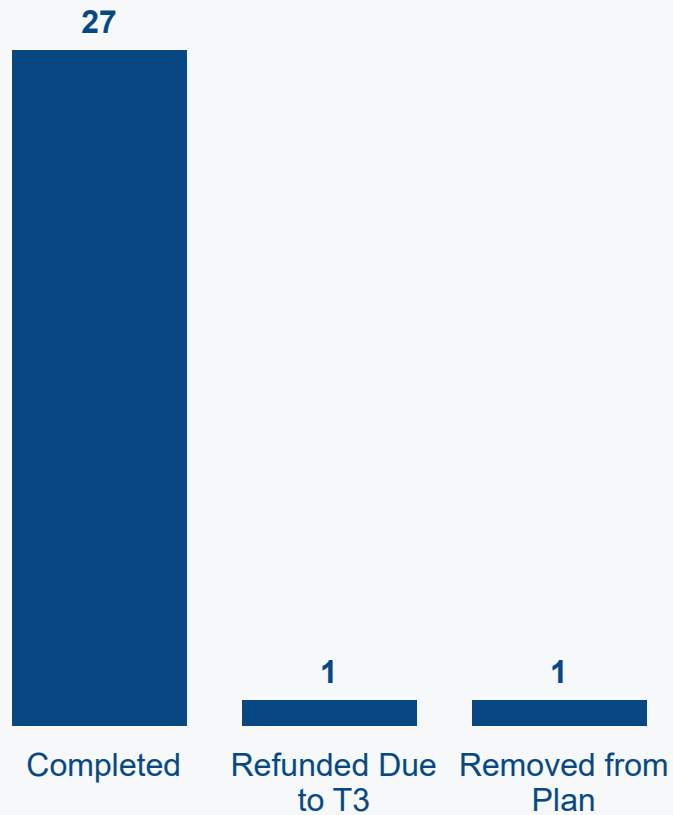
The Audit Committee has had a pivotal role in ensuring the risk management, governance and internal control environment is adequately robust.

Audit Plan Status - Systems & Schools

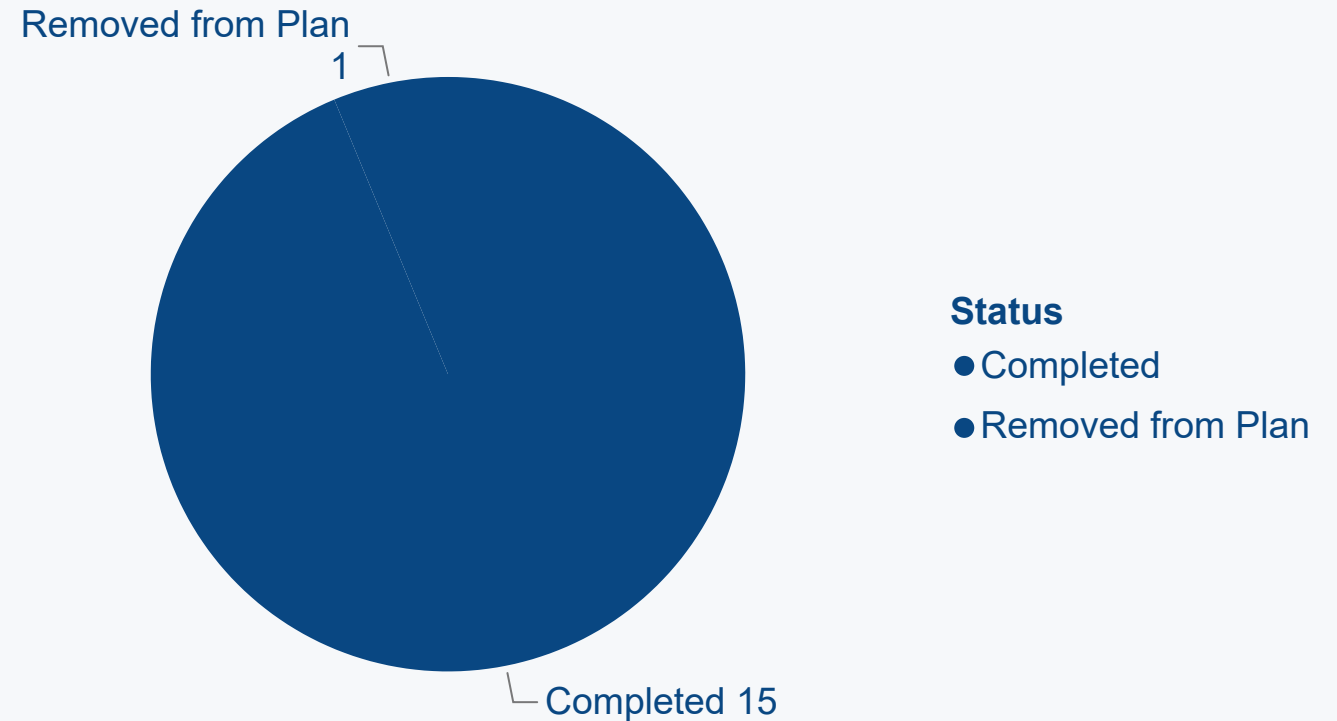
Appendix 1

This page provides an overview of audit progress across the full Internal Audit Plan, including any in-year additions and audits commissioned through the Council's traded services. The bar chart shows the current status of all audits, offering a comprehensive view of overall activity. Alongside this, the pie chart presents the status of the original core audit plan as a percentage, excluding in-year additions and commercial audits to give a clear and accurate measure of delivery against the initial planned programme.

Number of Audits by Status



Core Audit Plan Status (%)

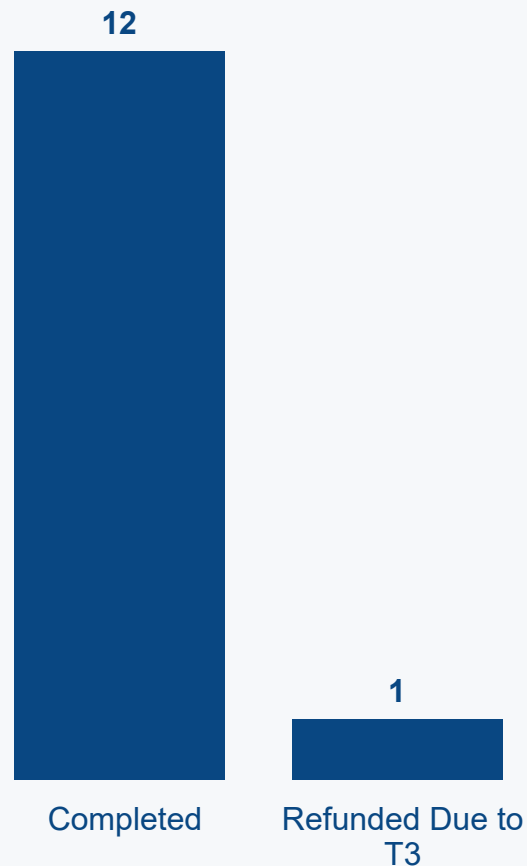


Responsive & Commissioned Audits

Appendix 1

This page presents additional audits incorporated into the annual Internal Audit Plan outside of the original schedule. These audits arise either in response to emerging risks identified during the year or through the Council's traded services function, where audit support is commissioned. It provides visibility over responsive and commissioned audit activity, ensuring transparency and flexibility in addressing evolving assurance needs.

Number of Audits by Status



Title	Status
Community Leasing	Completed
Corbets Tey Primary (HC)	Completed
Emerson Park Academy (HC)	Completed
Engayne (HC)	Completed
Garage Allocations	Completed
Hilldene Primary (HC)	Completed
James Oglethorpe (HC)	Completed
La Salette (HC)	Completed
Shaw Academy (HC)	Completed
St Patricks (HC)	Completed
Temporary Accommodation (Additional Overspend)	Completed
Temporary Accommodation (Additional Overspend) - Follow Up	Completed
Clockhouse (HC)	Refunded Due to T3

Adjustments to Audit Plan (Removed or Deferred Audits)

Appendix 1

The audits listed in the table have been removed from the current year's Internal Audit Plan. This may be due to a reduction in the level of risk, changes in circumstances that mean the audit is no longer required, or a decision to defer the review to a future year. These adjustments ensure that audit resources remain focused on the areas of highest priority and relevance.

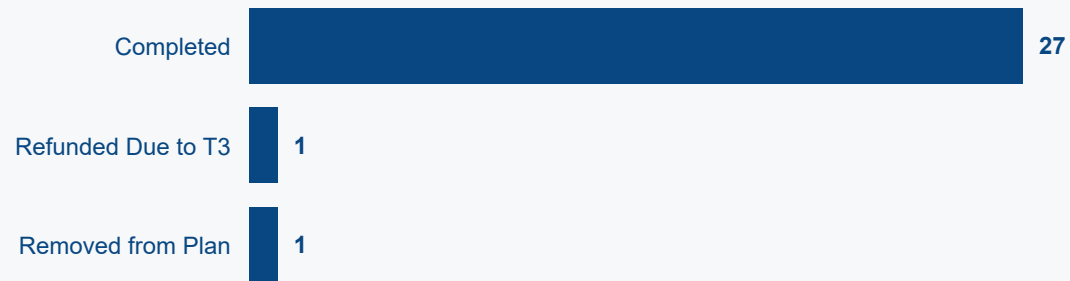
Title	Status	Reason / Comments
Clockhouse (HC)	Refunded Due to T3	Not Applicable
Health and Safety	Removed from Plan	This audit has been removed from the 25/26 Internal Audit Plan as the Health & Safety Team are currently undertaking their own audit.

Audit Plan Outturn Report

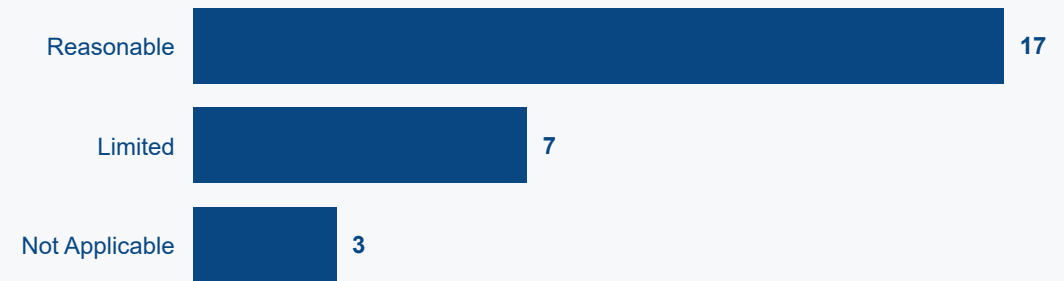
Appendix 1

An overview of audit outcomes and performance across the Internal Audit Plan including in-year additions and commercial audits . It includes visual summaries of the status of all audits and the levels of assurance provided for completed reviews. In addition, it highlights the priority of recommendations raised and tracks their implementation status, offering a clear view of both audit findings and management progress in addressing identified risks.

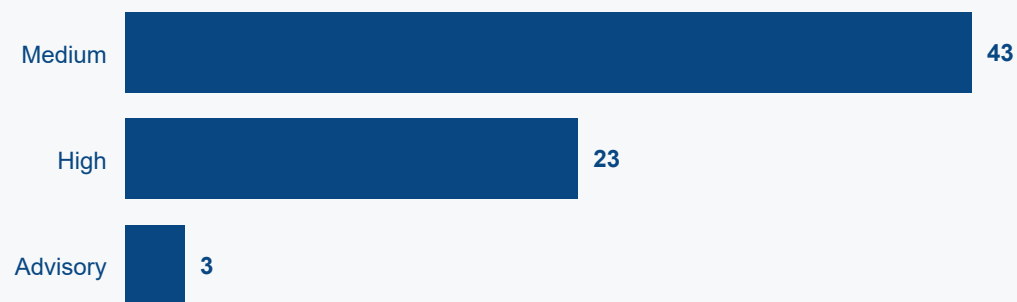
Audits by Status



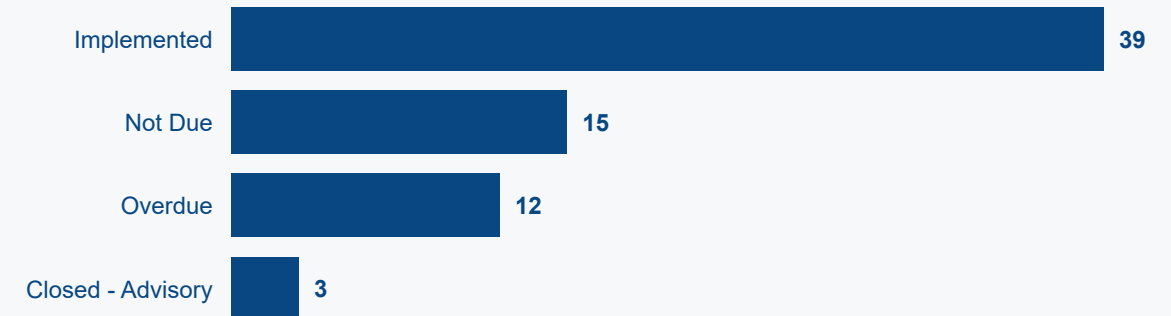
Audits by Assurance



Recommendations by Priority



Recommendations by Status

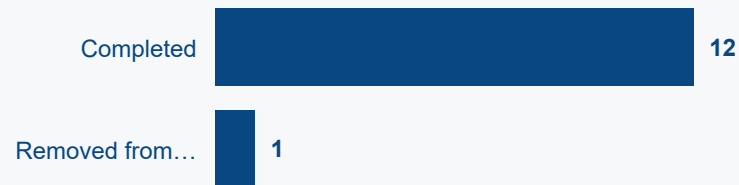


Audit Plan Monitoring - Systems

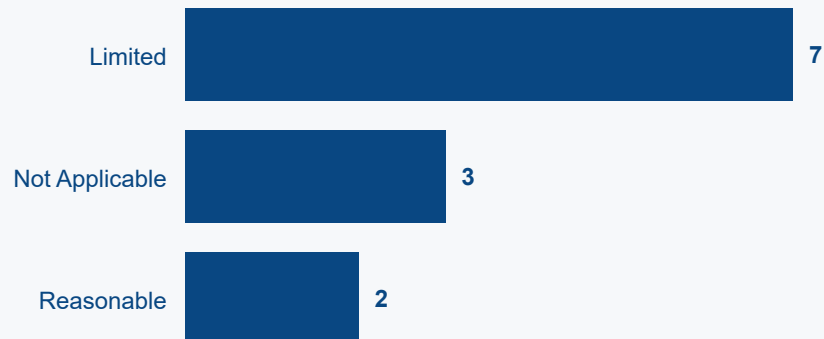
Appendix 1

Overview of systems audit activity across the plan, showing the current status of all audits alongside the assurance levels achieved for those completed. It offers a clear snapshot of progress and the level of confidence gained from completed reviews.

Audits by Status



Audits by Assurance



Title	Status	Assurance
Budget Management	Completed	Limited
Community Leasing	Completed	Limited
Court of Protection: Deputyship and Appointeeships Follow Up	Completed	Reasonable
Early Years - End of Year Output Report	Completed	Not Applicable
Garage Allocations	Completed	Limited
Marketplace Management	Completed	Not Applicable
Mayors Charity Fund	Completed	Not Applicable
Procurement Processes Follow Up	Completed	Limited
Temporary Accommodation (Additional Overspend)	Completed	Limited
Temporary Accommodation (Additional Overspend) - Follow Up	Completed	Limited
Tenant Management Organisations Follow Up (Beta and Delta)	Completed	Reasonable
Tenant Management Organisations Follow Up (Petra)	Completed	Limited
Health and Safety	Removed from Plan	Not Applicable

Audit Plan Monitoring - Schools

Appendix 1

Overview of schools audit activity across the plan, showing the current status of all audits alongside the assurance levels achieved for those completed. It offers a clear snapshot of progress and the level of confidence gained from completed reviews.

Audits by Status



Audits by Assurance



Title	Status	Assurance
Corbets Tey Primary (HC)	Completed	Reasonable
Emerson Park Academy (HC)	Completed	Reasonable
Engayne (HC)	Completed	Reasonable
Hilldene Primary (HC)	Completed	Reasonable
James Oglethorpe (HC)	Completed	Reasonable
La Salette (HC)	Completed	Reasonable
La Salette (TR)	Completed	Reasonable
Nelmes Primary (TR)	Completed	Reasonable
Parsonage Farm (TR)	Completed	Reasonable
Scotts Primary (TR)	Completed	Reasonable
Shaw Academy (HC)	Completed	Reasonable
Squirrels Heath Infant School (TR)	Completed	Reasonable
St Patricks (HC)	Completed	Reasonable
St Peters Catholic Primary (TR)	Completed	Reasonable
St Ursulas Primary (TR)	Completed	Reasonable
Clockhouse (HC)	Refunded Due to T3	Not Applicable

Recommendations – Implementation Status

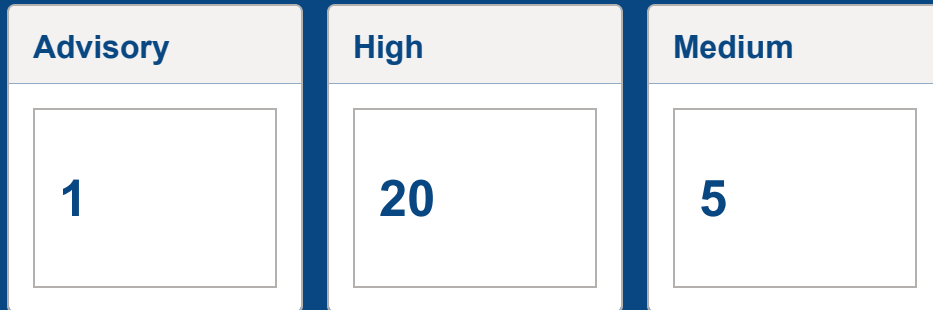
Appendix 1

Internal Audit operates a structured follow-up process to ensure agreed actions are implemented in a timely manner, with auditors responsible for tracking progress against recommendations and aligning follow-up activity to agreed deadlines. Where limited assurance has been provided, formal follow-up reviews are undertaken to confirm that actions have been effectively addressed, enabling robust oversight of how key risks are being managed.

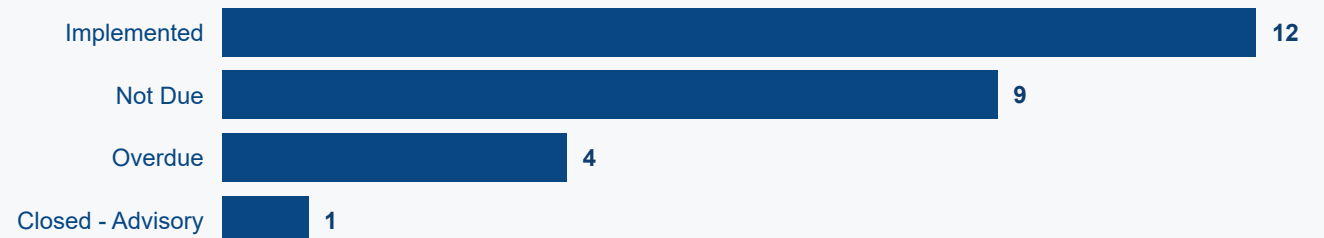
Below is an overview of high and medium priority recommendations arising from completed audits, alongside their current implementation status, with data presented separately for systems audits and school audits to support clearer insight and monitoring.

All recommendations presently recorded as overdue are scheduled for follow-up during upcoming audit engagements.

Systems Recommendations Raised in 2025/26 by Priority



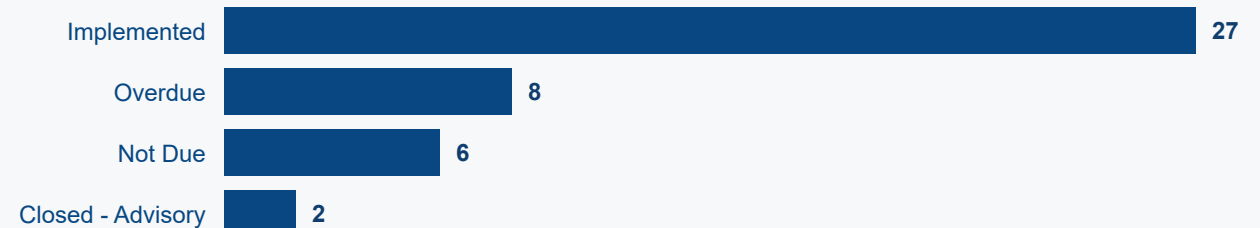
Systems Recommendations by Status



Schools Recommendations Raised in 2025/26 by Priority



Schools Recommendations by Status



Systems Recommendations Details – Priority, Status and Due Dates

Appendix 1

This table provides detailed information on all recommendations raised through completed audits, including their priority, current status, and agreed due dates, supporting effective monitoring of progress and timely implementation.

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Budget Management	Budget management is supported by adequate time for planning, monitoring, and review, using reliable and accurate information, and regular comparisons of actual results against forecasts.	High	Not Due	01 July 2026
Budget Management	Roles and responsibilities between the Council's Finance Team and services are clearly defined within the self-service financial model, ensuring staff have a shared understanding of their individual and collective accountability for financial oversight.	High	Not Due	01 July 2026
Budget Management	Strengthened internal controls through clearly defined roles and responsibilities, enabling staff to understand their individual and collective duties and accountability, thereby enhancing oversight and improving fraud prevention measures to reduce the risk of recurrence.	High	Overdue	01 April 2026
Community Leasing	The Council should formally decide the immediate and long-term future of the Bretons Estate to determine whether in the immediate term,, it should allocate investment into repairing and if not, to serve notice to the those occupying the site. If notice is served on the site, determine if alternative sites should be identified for the Community Association, subject to a full repair and insure lease and identify a specific site for the nursery and put in place a direct lease arrangement, In the longer term, consideration on developing the site , or dispose of the land and buildings.	High	Not Due	26 October 2026
Early Years Provision	It is advised that the Council use the findings of this audit to provide clearer, consolidated guidance and strengthen communication and training to address inconsistent provider understanding, while using its existing powers under the Funding Agreement to ensure compliance with requirements around attendance, record keeping, invoicing, and funding processes.	Advisory	Closed - Advisory	

Systems Recommendations Details – Priority, Status and Due Dates

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Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Garage Allocations	Garage allocations follow documented procedures and are consistently recorded within approved systems.	High	Implemented	
Garage Allocations	Garage asset and tenant records are reconciled and maintained to support transparency, service continuity and data integrity.	High	Implemented	
Garage Allocations	Income processes ensure timely rent collection, accurate reporting, and alignment with published policies.	Medium	Implemented	
Garage Allocations	Management oversight and regular checks ensure compliance, data accuracy, and income recovery.	High	Implemented	
Garage Allocations	Robust handover and contingency arrangements are in place to ensure service continuity during staff absences.	Medium	Implemented	
Garage Allocations	Tenants have clear visibility of the garage licence terms and conditions prior to confirming acceptance.	Medium	Implemented	
Garage Allocations	Waiting lists are accurate, auditable, and managed through clear processes for updates and transfers.	Medium	Implemented	
Garage Allocations	Website content and internal practices are aligned to reflect current procedures and improve customer understanding.	Medium	Overdue	01 March 2026

Systems Recommendations Details – Priority, Status and Due Dates

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Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Temporary Accomodation (Additional Overspend)	Budget management is supported by adequate time for planning, monitoring, and review, using reliable and accurate information, and regular comparisons of actual results against forecasts.	High	Not Due	01 July 2026
Temporary Accomodation (Additional Overspend)	Clarification between the role of the service and the Finance team in the self-service model.	High	Not Due	01 July 2026
Temporary Accomodation (Additional Overspend)	Defined roles and responsibilities	High	Implemented	01 January 2026
Temporary Accomodation (Additional Overspend)	Meaningful management information based on reliable data	High	Not Due	01 June 2026
Temporary Accomodation (Additional Overspend)	Processes are supported by documented procedures	High	Not Due	01 June 2026
Temporary Accomodation (Additional Overspend)	Processes are supported by documented procedures.	High	Not Due	01 June 2026
Temporary Accomodation (Additional Overspend)	Processes are supported by documented procedures.	High	Not Due	01 July 2026
Temporary Accomodation (Additional Overspend)	Retention of reliable and up to date data.	High	Overdue	01 April 2026
Temporary Accomodation (Additional Overspend)	Staff understand what is expected of them in regards to budgeting and forecasting.	High	Implemented	01 August 2025
Temporary Accomodation (Additional Overspend)	Staff understand what is expected of them in regards to suppliers, contracts and rates.	High	Implemented	01 August 2025
Temporary Accomodation (Additional Overspend)	Staff understand what is expected of them regarding data management and Data protection.	High	Implemented	01 January 2026
Temporary Accomodation (Additional Overspend)	Use of a Housing Management System to capture person and property data	High	Overdue	01 April 2026

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Tenant Management Organisations Follow Up	Service to produce and implement an action plan to bring Petra back in-house, ensuring the original risks highlighted below are adequately addressed.	High	Implemented	01 April 2026

Schools Recommendations Details – Priority, Status and Due Dates

Appendix 1

This table provides detailed information on all recommendations raised through completed audits, including their priority, current status, and agreed due dates, supporting effective monitoring of progress and timely implementation.

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Corbets Tey HC	In addition to verifying bank details, all supplier information on invoices, including addresses and contact details, are cross-checked against purchase orders prior to payment. This will strengthen the audit trail and ensure full compliance with the Finance Policy.	Medium	Implemented	01 October 2025
Corbets Tey HC	The Finance Policy should be updated to reflect the latest contract and tendering expenditure limits, provided by Internal Audit.	Medium	Implemented	01 October 2025
Corbets Tey HC	The transaction limit on the Site Manager's charge card should be reviewed and adjusted to align with both the Finance Policy and the limit approved by the governing body, with any future changes to card limits formally documented and approved in accordance with policy.	Medium	Implemented	01 October 2025
Corbets Tey HC	To ensure pupils are not exposed to a prohibited item during food preparation activities, clear procedures should be established and consistently followed for checking all ingredients prior to the activity taking place. This should include a verification process to ensure that pupils with food allergies are not exposed to restricted items, thereby strengthening safeguarding measures and reducing the risk of future incidents.	Medium	Implemented	01 October 2025
Corbets Tey HC	To strengthen the school's approach to managing allergy data, and to ensure information is recorded accurately the school should introduce a secondary check where another staff member reviews the entered allergy data against the original form. Parents should be requested to review the allergy information they originally provided and to confirm or update this information annually, even if there are no changes. Members of staff should follow up with parents when forms are not returned to ensure accurate and up to date information is held by the school.	Medium	Implemented	01 January 2026
Hilldene Primary	Once the new MIS is fully implemented, the school should progress the introduction of BACS payments. This will enhance financial controls, provide a clearer audit trail, and improve the efficiency and security of the payment process.	Advisory	Closed - Advisory	

Schools Recommendations Details – Priority, Status and Due Dates

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Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
La Salette Primary	The school should implement a formal and documented process to ensure all staff using their own vehicles for school business are legally entitled to do so. This should include: Business-use car insurance, Valid driving licence, MOT certificate (if applicable), Vehicle tax status. A central register of staff approved to use personal vehicles for business purposes should also be maintained, ensuring checks are completed before any school-related travel is undertaken and providing staff with clear guidance on required documentation and renewal expectations. Where a member of staff refuses to provide the required documentation, the school should make them aware that they are not authorised to use their personal vehicle for school business, and request that the staff member sign a declaration confirming they understand and accept this restriction.	Medium	Not Due	01 September 2026
La Salette Primary	To strengthen internal control over payroll accuracy and reduce the financial and fraud risk, all electronic timecards should be subject to formal authorisation by the appropriate member of staff prior to submission to Payroll.	Medium	Implemented	01 April 2026
Nelmes Primary	In addition, Pecuniary Interest forms for all other staff should be reviewed periodically (e.g., every three years) to ensure declarations remain up to date and any emerging risks are promptly identified.	Medium	Not Due	01 September 2026
Nelmes Primary	The Headteacher's charge card should be securely held and used solely by the Headteacher, in accordance with the Financial Regulations. The School should review whether there is an operational requirement for the School Business Manager to be issued with a separate charge card to facilitate the necessary purchases.	Medium	Implemented	01 February 2026
Nelmes Primary	The organisation should strengthen compliance with procurement and payment controls by ensuring that purchase orders are raised before goods or services are ordered. In addition, processes for approving and paying invoices should be reviewed to ensure that payments are consistently made within the 30-day target.	Medium	Overdue	01 May 2026
Nelmes Primary	The School should ensure that its inventory includes all items within the School, supported where appropriate by photographs of each room showing furnishings and fixed items, which may be used in place of some item-by-item listings.	Medium	Not Due	01 September 2026

Schools Recommendations Details – Priority, Status and Due Dates

Appendix 1

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Nelmes Primary	The school should ensure that the Lettings Policy Health and Safety Checklist is completed and retained at appropriate intervals, such as annually or when significant site changes occur.	Medium	Not Due	01 June 2026
Nelmes Primary	The school should ensure that the transaction log is signed only by an authorised cheque signatory, in line with the Financial Regulations and Scheme of Delegation. If it is operationally necessary for the School Business Manager to take on this responsibility, the charge card section of the Scheme of Delegation should be formally updated and approved by the governing board to reflect this change.	Medium	Not Due	01 June 2026
Nelmes Primary	The School should implement a formal process to ensure that IR35/off-payroll working assessments are completed before any individual is engaged to provide services in their own name. This should include: Using HMRC's Check Employment Status for Tax (CEST) tool or an equivalent, documented assessment method to determine whether the individual should be treated as an employee for tax purposes or as an off-payroll worker. Retaining evidence of each assessment and the resulting status determination as part of the engagement file.	Medium	Not Due	01 July 2026
Nelmes Primary	To ensure the School can identify and manage any potential conflicts of interest, Pecuniary Interest forms should be completed on an annual basis by all staff involved in financial decision making or those with access to the School's finance systems.	Medium	Overdue	01 May 2026
Parsonage Farm Primary	Action should be taken to address and reduce the raising of orders retrospectively. Staff and Governors should be made suitably aware of the role they play in the budget monitoring process and therefore should ensure that any verbal approval to purchase goods / services are notified to support staff, in order for an order to be raised.	Medium	Overdue	01 April 2026
Parsonage Farm Primary	The make / model and serial number of the item should be recorded to ensure identification of items loaned.	Medium	Overdue	01 April 2026
Parsonage Farm Primary	To ensure the school is fully compliant with the DfE guidance the website should be regularly updated.	Advisory	Closed - Advisory	

Schools Recommendations Details – Priority, Status and Due Dates

Appendix 1

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Scotts Primary	The school should ensure that all lettings agreements are formally signed by the hirer before access to the premises is granted. Specifically: Require hirers to provide a verified handwritten or authenticated digital signature, in line with the school's lettings policy; Establish a standard process for checking that agreements are fully completed and signed prior to confirming bookings; and Retain copies of signed agreements in a central, secure location for audit and compliance purposes. The school should also clarify within its lettings policy whether electronic signatures are acceptable, and if so, specify the required method of verification (e.g., through an approved e-signature platform).	Medium	Overdue	01 March 2026
Scotts Primary	The School should implement a formal process to ensure that IR35/off-payroll working assessments are completed before any individual is engaged to provide services in their own name. This should include: Using HMRC's Check Employment Status for Tax (CEST) tool or an equivalent, documented assessment method to determine whether the individual should be treated as an employee for tax purposes or as an off-payroll worker; and Retaining evidence of each assessment and the resulting status determination as part of the engagement file.	Medium	Implemented	01 February 2026
Scotts Primary	The school should update the Emergency Plan to ensure it includes all relevant internal and external contact information required during an emergency. At a minimum, the plan should contain: Names, roles, and direct contact numbers for internal emergency leads; Contact information for external agencies, including local authority emergency teams, emergency services, and key suppliers; and Clear escalation routes and out-of-hours contacts where applicable.	Medium	Overdue	01 March 2026
Scotts Primary	To ensure the School can identify and manage any potential conflicts of interest, Pecuniary Interest forms should be completed on an annual basis by all staff involved in financial decision making or those with access to the School's finance systems. In addition, Pecuniary Interest forms for all other staff should be reviewed periodically (e.g., every three years) to ensure declarations remain up to date and any emerging risks are promptly identified.	Medium	Implemented	01 February 2026

Schools Recommendations Details – Priority, Status and Due Dates

Appendix 1

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
Squirrels Heath Infant School (TR)	<p>It is recommended that the Head Teacher and Senior Leadership Team conduct a review of the Internal Audit findings relating to the former Squirrels Heath Infant School.</p> <p>This review should assess whether the existing controls and governance arrangements, originally established within the former Squirrels Heath Junior School, are sufficient to mitigate the weaknesses inherited through the amalgamation. This will help ensure that any residual risks are appropriately addressed.</p>	High	Implemented	01 December 2025
Squirrels Heath Infant School (TR)	<p>It is recommended that the Head Teacher produce a comprehensive formal action plan to document all outstanding inherited issues. The plan should include any residual action necessary to address the audit findings, any additional issues identified during the amalgamation that fall outside the scope of Internal Audit.</p> <p>The action plan should be shared with the Local Authority to enable active support for the Head Teacher in resolving the identified issues. This includes providing designated contacts within each relevant service area, along with clearly defined actions and timescales, to ensure a coordinated and timely approach.</p> <p>This coordinated approach will ensure that the Head Teacher is not unfairly burdened with resolving legacy issues alone and that the school is supported in establishing a stable and compliant operational environment.</p>	High	Implemented	01 December 2025
Squirrels Heath Infant School (TR)	The Council should reflect on these events to identify key lessons and implement appropriate measures to reduce the likelihood of recurrence.	High	Overdue	01 March 2026
St Peters Catholic Primary	Governor Declarations of interest should be reviewed and updated on the school website to ensure all information is accurate, and in accordance with the requirements of the DfE	Medium	Implemented	01 October 2025
St Peters Catholic Primary	Petty cash vouchers should be signed by the claimant to evidence receipt of funds.	Medium	Implemented	01 October 2025

Schools Recommendations Details – Priority, Status and Due Dates

Appendix 1

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
St Peters Catholic Primary	The school should maintain comprehensive records and retain appropriate documentation, detailing the costs incurred in relation to each let. These costs should be periodically reviewed and reimbursed to the delegated budget account to ensure transparency. The Lettings Policy should also be updated to reflect these arrangements.	Medium	Implemented	01 October 2025
St Peters Catholic Primary	To ensure best practice, the Chair of the Leadership & Management Committee should not take committee meeting minutes. This will ensure there is no distraction from their leadership role, or potentially compromise the quality or impartiality of the record.	Medium	Implemented	01 January 2026
St Peters Catholic Primary	To ensure lets are administered in line with the Lettings Policy, the following should be in place before the let commences;Public Liability insurance is in place for a minimum of £5m;Health & Safety checklists to be fully completed and retained on file.	Medium	Overdue	01 January 2026
St Peters Catholic Primary	To ensure that there are sufficient audit trails in place to demonstrate compliance with procurement requirements and the scheme of delegation; the following should be observed; Orders are raised on the finance system before the invoice is received; and Invoices are paid within the 30 days payment period to avoid the possibility of incurring late payment charges.	Medium	Implemented	01 October 2025
St Ursulas Primary	The Finance Policy should be reviewed and updated to reflect current UK procurement legislation and thresholds. The updated policy should be communicated to all relevant staff to ensure that procurement activity is conducted in line with the correct thresholds and in compliance with prevailing regulations.	Medium	Implemented	30 April 2026
St Ursulas Primary	The school should complete the required Health & Safety checklists immediately for both current lets and ensure that all future lettings follow a standardised process, including mandatory completion and sign off of Health & Safety checklists.	Medium	Implemented	30 April 2026
St Ursulas Primary	The school should ensure that records of staff with finance system access are accurate, consistent, and regularly reviewed. The Finance Policy should be reconciled with the current user access list in the finance system to ensure both reflect the correct authorised staff.	Medium	Implemented	30 April 2026
St Ursulas Primary	The school should implement a formal process to ensure that VAT is identified, recorded, and reclaimed where applicable for all staff purchases reimbursed through petty cash or cheque.	Medium	Implemented	30 April 2026

Schools Recommendations Details – Priority, Status and Due Dates

Appendix 1

Audit Title	Recommendation	Recommendation Priority	Recommendation Status	Due Date
St Ursulas Primary	The school should implement a formal process to ensure that VAT is identified, recorded, and reclaimed where applicable for all staff purchases reimbursed through petty cash or cheque.	Medium	Implemented	30 April 2026
St Ursulas Primary	The school should strengthen its financial reconciliation and sign-off procedures for the residential trips and activities, by ensuring the individual completing the reconciliation signs the profit & loss summary, and it is appropriately authorised.	Medium	Implemented	30 April 2026
St Ursulas Primary	To strengthen financial control and improve audit transparency the school should ensure that all purchase orders are raised and approved prior to goods or services being ordered or delivered, and payments are made within the 30 day required timeframe	Medium	Implemented	30 April 2026
St Ursulas Primary	To strengthen the procurement process, the school should ensure that all orders are formally authorised before goods or services are committed.	Medium	Implemented	30 April 2026
The James Oglethorpe Primary	An independent officer, such as the Office Manager should review and sign off the School Business Manager's payroll each month to provide a clear audit trail, ensure segregation of duties, and strengthen internal controls over payroll processing.	Medium	Implemented	01 April 2026
The James Oglethorpe Primary	Management should implement and communicate a clear timetable for processing journals, ensuring all transactions are posted within the relevant accounting period. Regular monitoring should be introduced to confirm journals are completed promptly, in line with financial regulations and best practice.	Medium	Implemented	01 April 2026
The James Oglethorpe Primary	The school should ensure that the Register of Governors' Pecuniary Interests is updated and published on the website in line with DfE statutory guidance. A process should be implemented to review and update this information at least annually and whenever changes occur.	Medium	Implemented	01 April 2026
The James Oglethorpe Primary	The Transaction Log should be updated or replaced with a system that supports mandatory second signatory approval in accordance with the Financial Regulations 2016. Management should also implement routine monitoring to ensure dual authorisation is consistently applied for all relevant transactions.	Medium	Implemented	01 April 2026