

AUDIT REPORT 23'024

BUCKIE HIGH SCHOOL

Executive Summary

The annual Internal Audit plan for 2022/23 provides for a review of a secondary school as part of a rolling programme of audit visits within Education Services. This audit details the findings from the audit review undertaken of Buckie High School as a start of this rolling programme of visits planned for all secondary schools.

The scope of this audit was to undertake a review of the Devolved School Management Scheme in terms of the allocation of funding and the management of these funds at school level. Consideration was given to how budgets are affected by national, Council and School priorities.

In addition to undertaking an overview of how the School develops, monitors and controls its £4.8 million budget, the audit reviewed the management of the staffing costs involved in delivering the curriculum. The audit checked that non payroll expenditure complied with Financial Regulations and Procurement Guidelines. A review was also undertaken to ensure appropriate accounting arrangements are followed in managing school fund monies. This report sets out the work undertaken in relation to the 2022/23 financial year.

Testing found Buckie High School to be well managed with a good appreciation of policies, procedures and financial management processes. However, consideration should be given to the following:-

- It was noted a register of electrical items is maintained, but not of other types of equipment held at the School. Council Financial Regulations require a comprehensive record of all moveable items with an individual replacement cost of over £500.
- A review of school fund records noted effective management arrangements, however consideration should be given to implementing further improvements in the monthly bank reconciliation exercise. This includes the “writing back” of uncashed cheques over 6 months old.

Recommendations

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
Key Control: Listings of equipment held by the School are kept up-to-date and secure with physical items appropriately identified.						
5.01	An inventory record should be developed of all moveable items with a value over £500. Thereafter a copy of this record should be saved off site.	Medium	Yes	Financial Regulation compliant inventory record to be developed. Copy to be held off site.	Business Support Officer	30/06/2023
Key Control: School Funds are administered in compliance with the School Fund Regulations.						
5.02	Monthly school fund reconciliation records should include a requirement for the "writing back" of uncashed cheques over 6 months old. In addition, correcting adjustments noted within the school fund	Low	Yes	School Fund Procedures be amended.	Business Support Officer	30/08/2023

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	cashbook should also be amended.					
5.03	Supporting documentation to evidence income and expenditure transactions should be held with the central School Fund records.	Low	Yes	Supporting documentation relating to School fund income and expenditure now held with central School Fund records.	Business Support Officer	Implemented