

InControl



An Internal Audit newsletter for schools

Autumn 2016

SFVS – Well done!



Welcome

to the Autumn 2016 issue of **InControl** for Schools. This newsletter brings you topical audit issues and highlights key pieces of information that we hope you will find interesting and useful.

If you would like to know more about this newsletter, please contact Julie Cousins on **01274 432791** or email **julie.cousins@bradford.gov.uk**

Thank you to all schools that provided their SFVS return by the required deadline. At 31 March 2016 SFVS self assessments had been completed by 158 of the Council's 170 schools. The returns received for 2016 show an overall improvement in the standard of completion of the returns and the quality of action plans, particularly from those schools which were represented at the SFVS training. The number of late returns has also decreased, giving assurance that more schools are engaging with the SFVS process and complying with its requirements.

Have you attended our SFVS training yet?

If you haven't attended our Schools Financial Value Standard (SFVS) training courses yet, here is another opportunity for you!

Following the success of our SFVS sessions last year we intend to hold two sessions on Friday 2 December at either 9.30 – 12 noon or 1.00 – 3.30pm, at Margaret McMillan

Tower, Princes Way, Bradford.

This training is aimed primarily at Chairs of Governors and members of the Governing Body involved in the completion of the SFVS return, although School Business Managers and Headteachers are also welcome to attend. The SFVS should be 'owned' by Governors, and therefore it is essential that they are fully aware of its requirements. We welcomed a large number of Governors at our previous sessions and it would be great to do so again in December.

Booking forms are available on BSO and can be accessed via https://bso.bradford.gov.uk/Schools/News_View.aspx?Id=13760

Please bear in mind that even if your school is converting to an academy in the near future the standard still applies to your school until your academy order has been issued. It is pleasing that a large number of schools who are converting still choose to engage with SFVS, recognising the benefits the exercise gives a school in ensuring effective financial management.



DON'T FORGET

Current SFVS Forms

The current SFVS form and related documents can be found at <https://www.gov.uk/guidance/schools-financial-value-standard-and-assurance-sfvs>.

Deadline – 31 March 2016

Please make your SFVS return as early as possible to avoid conflict with year end processes within school.

YOU can help

Internal Audit has recently completed a review of the payroll system for Schools staff. We audit this system on a regular basis to give assurance that the level of control for this fundamental system is sufficient. The findings of this audit have highlighted areas for improvement that schools can assist with and these are detailed below.

Leavers – Our audit highlighted a number of leavers who had not been removed from the payroll system in a timely manner due to late notification from schools. This increases the risk of staff being overpaid. When an overpayment occurs we have to recover the payment from the employee by writing to them and requesting repayment. If this is not successful we then have to pass this debt onto our Debt Recovery service. Both of these methods require additional resourcing which can be avoided if leavers are removed promptly.

Bank details form (known as the CP19 form) – A new starter should complete their bank details form independently, by hand, sign it



Read here about the findings of our recent Payroll Audit



and return it to Payroll for action. Our audit highlighted bank details forms which had been completed by School Business Managers and some which were unsigned and incomplete. To address this we have recommended to Payroll that the bank details form be redesigned

and re issued to schools to ensure consistency so please look out for this. This control is necessary to minimise the risk of ghost employees so your cooperation is essential to ensure that we maintain the integrity of our payroll system.

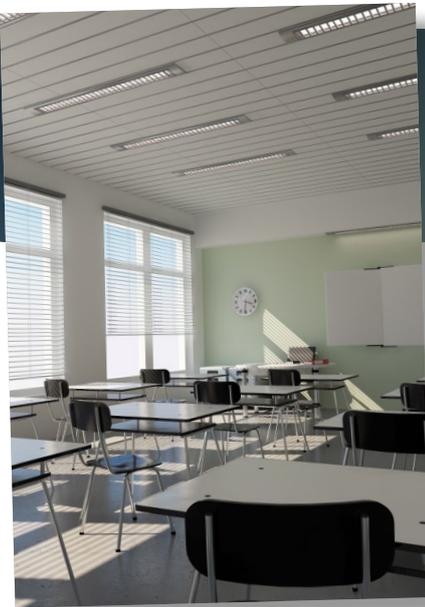
Let us know about School Companies

In accordance with the requirements of School Regulations 2002, schools are required to make the Council aware of any schools companies which may be in operation. A schools company is one which is established by one or more maintained schools and can only be for certain specified activities. The powers given to maintained schools under the Education Act 2002 permits schools to set up a school company to undertake three types of activity:

- purchasing goods and services for schools in the company;

- providing services or facilities to other schools either directly or facilitating that provision by a third party;
- exercising functions which an LA is able to contract out.

Please inform Internal Audit of any school companies that you are aware of. If you are unsure whether a company is a schools company or not, please contact us with relevant details and we will form an opinion on whether it meets the criteria of a school company for you.



Get ready for Winter!

Winter Advice from the Insurance Team

The dark nights and bad weather bring increased risks for school buildings. At this time of year we see an increase in the theft of IT equipment, fires, floods, frost damage and ingress of water. In light of this wherever possible please follow the advice below:

Fire Risks:

- The weeks around bonfire night are when we tend to experience a higher number of arson attacks. It would be rare for the perpetrators to bring flammable/combustible items with them they tend to use the materials they find on site. So please make sure the waste bins are emptied on an evening/ weekend and the main skips & recycling bins are secured with a padlock or in a locked compound.

Weather Risks:

- Fall pipes, gutters and drains need to be kept clear of debris.
- During the Christmas break the main boiler should be set to holiday mode and heaters should be left with the frost thermostat set at 50C (10F). In extreme weather conditions where ever possible someone should be appointed to visit the

school every day to ensure the heating is working correctly.

Theft:

We are still experiencing a high number of break-ins to schools where the target is mainly iPads but also netbooks & laptops and cash.

- Please ensure all iPads/laptops are indelibly marked with the school name and postcode.
- Laptop trolleys should be moved in to secure, alarmed area preferably with no accessible windows and fitted with a solid door and two mortice locks.
- If possible lock the trolley in an inaccessible position, the trolley should be fitted with a high security chain and padlock, with the doors facing the wall.
- Some schools are wheeling the trolleys in to lifts or lift shafts and cutting the power whilst the lift is between floors.
- If staff wish to take laptops home and do so with the Head's approval we would endorse this and confirm the laptops are still covered under the school's insurance.

Are you aware of the legislative changes relating to Off Payroll Working in the Public Sector?

The Government is currently consulting on proposed changes to the way off payroll working is dealt with in the public sector. This could affect schools who engage with self employed workers with effect from April 2017.

Our HR team is keeping a close eye on these changes and how they affect the Council.

Any self employed workers which you currently engage with should have completed the Tax and Insurance Indemnity form – contact us if you need a copy of this form.

USEFUL REMINDER

Are you aware of the Department for Education's requirements on what maintained schools should publish online?

If not, more detailed information is available on the DfE website at: <https://www.gov.uk/guidance/what-maintained-schools-must-publish-online>

The wording in this publication can be made available in other formats such as large print and Braille. Please call (01274) 432791.

In the interests of the environment we suggest only printing hard copies of this newsletter if absolutely necessary. Please print in black and white if possible.