



ST HELENS
BOROUGH COUNCIL

Internal Audit Report 2024/25



COMPLIANCE WITH THE PUBLIC
SECTOR INTERNAL AUDIT STANDARDS
NWCAE GROUP NOVEMBER 2023

Schools St Theresa’s Catholic Primary

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Distribution

For Action:

Sara Johnson Headteacher
Sharon Donoghue School Business Manager

For information:

Fr P Swanson Chair of Governors
Mark Palethorpe Executive Director People’s Services
Jamaila Hussain Interim Director Children & Young Peoples
Services
Jo Davies Assistant Director Education & Learning
Charlotte Turner Business Support Manager
Jack Rimmer Principal Accountant

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Report Prepared by:
Aileen Nicholson Senior Auditor
Nicola Colquitt Audit Manager

Executive Summary 1

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1.1 Introduction

An audit review of St Theresa's Primary was undertaken as part of the 2024/25 Internal Audit Plan. The purpose of the Audit was to provide an assessment of the adequacy of the control environment established, to ensure that objectives are achieved, and risks are adequately managed.

1.2 Scope

The review considered the governing body and committees, the budget, budget monitoring reports, presentation of the school fund accounts, clubs, requisitioning, ordering and payment of invoices, use of the school's charge card, petty cash, financial management, people performance and monitoring, recruitment, data protection and policies and procedures.

1.3 Background

Context

St Theresa's Catholic Primary School is a voluntary aided School. The Head Teacher has been in post since August 2013. The last Internal Audit review was carried out in December 2017.

The Governing Body should have 12 members, made up as follows:

- Parent 2
- Staff 1
- Local Authority (LA) 1
- Head Teacher 1
- Foundation 7

The current membership has 5 vacancies: 1 Local Authority and 4 Foundation Governors.

Budget

The total income budget for 2024/25 was £1,478,983 with budgeted expenditure of £1,433,723.

1.4 Audit Opinion

Internal Audit contribute to the overall governance of the Council by providing an opinion on how effectively risks are being managed and the adequacy and effectiveness of internal control in relation to the areas under review.

Our opinion is based on the work performed as described in the above scope, which was agreed with management prior to the commencement of the review.

Our overall opinion, following this review is as follows:

Reasonable Assurance There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

1.5 Agreed Action

Actions to address the recommendations made in this report are included in section 4, which has been agreed with the Head Teacher and School Business Manager.

Control Objectives 2

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To gain assurance that the following control objectives are being achieved within an appropriate framework of control:

1. The Governing Body is properly constituted and attended.
2. Suitable financial planning, management, monitoring, and reporting arrangements are in place.
3. All non-meal income due is properly received, receipted, and accounted for.
4. Approved procurement procedures are adhered to and demonstrate value for money.
5. Proper procedures are adopted and adhered to in respect of people and performance management.
6. Relevant policies and procedures are in place, contain all relevant information, subject to regular review and available to staff and governors, where applicable.
7. Data management and confidentiality procedures are in place and being adhered to.

Findings Summary 3

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The main findings from our review are highlighted below, and our detailed findings and recommendations are included in Section 4.

3.1 Areas of Good Practice

- Financial Regulations in place are consistent with the LA model, and Financial Procedures are documented accurately.
- Financial management of the school is good, the budget is approved appropriately and is monitored regularly by the Finance Committee and the Governing Body.
- The school fund was found to be managed by a competent member of staff.
- A sound system is in place to ensure all club income is received and reconciled on a daily basis.
- All expenditure transactions were supported with an invoice or receipt.
- Data Protection policies and procedures were in place, current and approved appropriately.
- All regulatory policies and procedures were found to be in place, current, reviewed and approved.
- All teaching and non-teaching appraisals had been undertaken annually with supporting documentation retained.
- All return-to-work interviews had been undertaken within the timescale and appropriate actions taken.
- Declarations of Interest are retained on file for both Governors and Staff.

3.2 Key Areas of Development

- The use of requisitions for all purchases made especially via the credit card. A requisition is part of the purchasing process and demonstrates correct approvals have been sought, shows a separation of duties and that value for money has been considered.
- During the review a number of issues were identified around the constitution, Terms of References and the makeup of the committees, which had been further impacted due to having member vacancies. From discussions, the school has decided to move to just Full Governing Body meetings. Going forward there will be six meeting per year (two per term) which should remove a lot of duplication whilst saving time and resources. No recommendations for these issues are included in this report as preparations to move to the new structure are now underway.

3.3 Recommendation Summary

In order to assist management in using our reports, we categorise our recommendations according to their level of priority, please see section 5 for definitions.

This table details the number of recommendations made for each level of priority.
Low priority recommendations are provided at the exit meeting and are not included in this report.

Priority	Number
Critical	0
High	0
Medium	5
Low	2