



ORKNEY
ISLANDS COUNCIL

Item: 7

Monitoring and Audit Committee: 13 November 2025.

Internal Audit – St Andrews Primary School.

Report by Chief Internal Auditor.

1. Overview

- 1.1. The internal audit plan 2025/26 includes a review of administrative procedures and controls operating within St Andrews Primary School. This audit has been completed and the internal audit report is attached as Appendix 1 to this report.
- 1.2. St Andrews Primary School serves the parishes of Deerness, Holm, Tankerness and Toab. The school has a nursery and seven primary classes with a school roll of approximately 199 pupils.
- 1.3. The objective of this audit was to review operational procedures in place at St Andrews Primary School, focusing on administration, security, financial management and human resource management.
- 1.4. The audit provides Adequate assurance over the framework of administrative procedures and controls operating within St Andrews Primary School.
- 1.5. The internal audit report, attached as Appendix 1 to this report, includes three medium priority recommendations regarding the school handbook, school fund guidance and fire safety checks. There are also seven low priority recommendations regarding the school website, inventories, school fund procedures, security, timesheet procedures, and sickness absence procedures. There are no high priority recommendations made as a result of this audit.

2. Recommendations

- 2.1. It is recommended that members of the Committee:
 - i. Scrutinise the findings contained in the internal audit report, attached as Appendix 1 to this report, relating to administrative procedures and controls operating within St Andrews Primary School, in order to obtain assurance that action has been taken or agreed where necessary.

For Further Information please contact:

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Implications of Report

1. **Financial:** None directly related to the recommendations in this report.
2. **Legal:** None directly related to the recommendations in this report.
3. **Corporate Governance:** In terms of the Scheme of Administration, consideration of Internal Audit findings and recommendations, and review of actions taken on recommendations made, are referred functions of the Monitoring and Audit Committee.
4. **Human Resources:** None directly related to the recommendations in this report.
5. **Equalities:** An Equality Impact Assessment is not required in respect of Internal Audit Reporting.
6. **Island Communities Impact:** An Island Communities Impact Assessment is not required in respect of Internal Audit Reporting.
7. **Links to Council Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
 - ☐ Growing our economy.
 - ☐ Strengthening our Communities.
 - ☐ Developing our Infrastructure.
 - ☐ Transforming our Council.
8. **Links to Local Outcomes Improvement Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
 - ☐ Cost of Living.
 - ☐ Sustainable Development.
 - ☐ Local Equality.
 - ☐ Improving Population Health.
9. **Environmental and Climate Risk:** None directly related to the recommendations in this report.
10. **Risk:** Internal Audit evaluates the effectiveness and contributes to the improvement of the risk management processes.
11. **Procurement:** None directly related to the recommendations in this report.
12. **Health and Safety:** None directly related to the recommendations in this report.
13. **Property and Assets:** None directly related to the recommendations in this report.
14. **Information Technology:** None directly related to the recommendations in this report.
15. **Cost of Living:** None directly related to the recommendations in this report.

List of Background Papers

Internal Audit Plan 2025/26.

Appendix

Appendix 1: Internal Audit Report – St Andrews Primary School.



Internal Audit

Audit Report

School Establishment Audit – St Andrews Primary School and Nursery

Draft issue date: 17 September 2025

Final issue date: 3 November 2025

Distribution list:

- Director of Education, Communities and Housing**
- Head of Education**
- Service Manager (Primary Education)**
- Service Manager (Early Learning and Childcare)**
- Head Teacher**
- Early Learning and Childcare Manager**
- Quality Improvement Officer – Achievement and Attainment**

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Audit Opinion

Based on our findings in this review we have given the following audit opinion.

Adequate

Some improvements are required to enhance the effectiveness of the framework of governance, risk management and control.

A key to our audit opinions and level of recommendations is shown at the end of this report.

Executive Summary

St Andrew's Primary School and Nursery provides care, support and learning experiences to 157 children in classes P1 to P7, and 42 children in the Nursery, in a bright, attractive and well maintained building. The objective of this audit was to review operational procedures in place, focusing on school administration, security, financial management and management of human resources.

There is evidence that many aspects of these operational areas are extremely well managed, with controls in place and operating well. Areas of good practice included:

- A comprehensive suite of policy and procedure documents which are easily accessible to staff members.
- A quality assurance system which is operating to provide regular review and updating of procedures.
- Robust procedures in place for recording and monitoring pupil absences.
- Secure arrangements for the storage of pupil records, and archiving of records in accordance with the Council's retention policy.
- There is a whole school risk assessment in place with 'event' risk assessments being completed and signed off through the Evolve system.
- There are effective controls in place around first aid, medication management, and accident and incident reporting.
- The arrangements around security, emergencies and business continuity are sound and fit for purpose.
- There is a Pupil Equity Funding (PEF) Plan in place, with planned expenditure in line with the Council's guidance.
- Recording and management of staff absences is generally sound, with supply staff being engaged in line with the Council's processes.

The report includes 10 recommendations which have arisen from the audit. The number and priority of the recommendations are set out in the table below. The priority headings assist management in assessing the significance of the issues raised. In addition to recommendations for the Primary School and Nursery, these also include 2 medium priority recommendations which apply to the Service more widely.

Responsible officers will be required to update progress on the agreed actions via the Ideagen Risk Management system.

Total	High	Medium	Low
10	0	3	7

The assistance provided by officers contacted during this audit is gratefully acknowledged.

Introduction

Orkney has a school population of approximately 3,000. The Education Service oversees 23 schools in Orkney supporting school staff in providing a high-quality educational experience for all young people, whatever their abilities. The service is committed to providing an enriching cultural environment for pupils through the expressive arts and instrumental tuition service.

St Andrews Primary School and Nursery is situated on the East Mainland of Orkney, and offers provision for children aged 2 to 12 who live in Deerness, Holm, St Mary's, Tankerness and Toab. The current school roll is 199 pupils, organised into a nursery with Early Years classes and main school with seven full-time Primary 1 to Primary 7 classes. The nursery runs morning, afternoon and full day sessions for 3 and 4 year olds.

The school is led by the Head Teacher and the Principal Teacher, and the nursery is led by an Early Learning and Childcare Manager, and two Early Learning and Childcare Senior Practitioners.

This review was conducted in conformance with the Global Internal Audit Standards in the UK Public Sector.

Audit Scope

Audit work focussed on:

1. Schools Administration including:

- Pupil records – maintenance, absence policy and monitoring.
- Inventory – all assets, security of assets including IT equipment.
- School fund – management.
- Risk assessments – procedures.
- Repairs and maintenance – procedures.
- First Aid Arrangements – training, equipment, administration of medication.

2. Security including:

- Security of building.
- Safe – contents, security.
- Key holder arrangements.
- Fire drills – records.

3. Financial Procedures including:

- Pupil Equity Funding (PEF) – spending, budget monitoring.
- Petty cash – administration.
- Banking – arrangements and frequency.
- Procurement – ordering and payment for goods and services.
- Devolved School Management (DSM) budget – monitoring.

4. Staff Management including:

- Staffing arrangements – appropriate levels, contracts.
- Supply cover – arrangements.
- Overtime – administration.
- Timesheets – administration.
- Additional/unpaid leave.
- Training – mandatory training.

Audit Findings

1.0 Policies and Procedures

- 1.1 Approved and documented policies and procedures relating to all aspects of school management and operation, which are prepared in accordance with statutory and best practice guidance, and that are regularly reviewed and accessible to all staff are a key element of a well-run school. They help to define the school's values, vision and expectations, ensuring that values are applied consistently, and provide a framework to support staff, pupils and families alike.
- 1.2 The school has a large number of applicable policies both from the Council and internally produced documents which are held in hard copy in the admin office and also held digitally in the Teams folder accessible by staff. Some nursery policies are also held in a Teams folder, but hard copies of all relevant policies are kept in files in the nursery manager's office, and available for practitioners and students to refer to.
- 1.3 There are a number of policies focussed on areas of interest to parents and carers on the school's website, and details of Free School Meals and Clothing Allowance eligibility, but it appears that many of these policies are not the latest versions and the eligibility figures outdated. We recommend that the school website be updated to include the latest versions of these policies, and to also include a link to the latest school handbook (paragraph 1.4 below refers).

Recommendation 1

- 1.4 There is Scottish Government Guidance in place in respect of school handbooks which sets out expectations for the information to be included, some of which is mandatory in line with the Education (School and Placing Information) (Scotland) Regulations 2012. The school has a handbook which is published and distributed in the autumn term, however, there are a number of areas where the current format of the school handbook fails to meet the requirements under the guidance and Regulations.
- 1.5 This issue is wider than the current establishment being audited. The Service has recognised that there has been a lack of recent guidance issued to schools on their handbooks, and steps are currently underway to refresh and issue Service wide guidance on school handbooks. Accordingly, the completion of this wider exercise has been included as a recommendation from this report.

Recommendation 2

- 1.6 Policies are reviewed throughout the year by working groups, and in addition, the school's Quality Assurance Calendar sets out that there is a review of curriculum, policies and rationale in August each year. Audit testing confirmed that policies sampled had all been reviewed and updated as appropriate within the past 30 months. There are annual reviews of both the School Handbook and the Staff Handbook.
- 1.7 The Council has a Safeguarding and Child Protection Self-Evaluation Checklist designed to ensure that all safeguarding and child protection processes are in place. A revised version of this document was issued in April 2025. The nursery completed a prior version of this checklist in March 2025. The school has completed an alternative, Child Protection and Safeguarding checklist for schools and settings, issued by Education Scotland in the Autumn term of 2024.
- 1.8 Staff have access to SEEMIS, an education management information system which holds student data, including attendance, pastoral notes and progress and achievement records. Staff generally have access only to the pastoral notes modules. In addition, over 50% of staff have access to the EVOLVE software which is an online tool for planning and managing educational visits and school trips.
- 1.9 Access to the software is controlled by the Educational Resources team, who rely on management notifying them of role changes or termination of employment to amend staff access to the files on SEEMIS or EVOLVE. The intention is to begin periodically reviewing access rights on SEEMIS and EVOLVE.
- 1.10 All electronic files are held centrally and securely on the Cloud. Pupil records are kept in a locked filing cabinet and updated regularly for pupil progress.

2.0 Document Retention

- 2.1 Pupil records are required to be kept for 26 years from the date of birth in line with the Council Retention and Disposal Schedule and subsequently destroyed.
- 2.2 Pupil records from the primary school are forwarded to the relevant secondary school, or forwarded, by courier, to an out of county school where required. Pupil records held in the school office were reviewed. We found no records in respect of prior pupils on site.
- 2.3 Records in respect of children at the nursery who did not transition to the primary school are currently stored in the new attic. These records relate to children in the nursery after the refurbishment in Financial Year (FY) 2021/22, and are well below the limit in paragraph 2.1 above.
- 2.4 Formerly, older files were held in the 'old' school attic. This area was inspected and no nursery or pupil records were identified. Accordingly, the absence of older records suggests that the controls in this area are working effectively.

3.0 Monitoring and Tracking Attendance

- 3.1 The Council has a policy in place on monitoring and tracking attendance in schools, to support good attendance and to detail what actions can be taken if attendance is or becomes a cause for concern. This policy is followed at the school with attendance being recorded digitally. There are clear procedures for the office team to follow which ensures close monitoring of attendance.

- 3.2 In the school, the senior management team monitor SEEMIS reports on a monthly basis to identify any increase or pattern of absences requiring intervention. Where required, follow up actions are undertaken in line with the policy.
- 3.3 Whilst attendance at nursery is not mandatory, there are procedures in place to deal with unexpected absences, including contacting the parents or carers to establish a reason for the absence. Where required, follow up actions are undertaken.

4.0 Asset Management

- 4.1 Section 20.1.5 of the Financial Regulations (2024) states that inventory evidence to be recorded by dated photo should include office equipment, furnishings, plant and machinery and any other valuable property. For insurance purposes, items worth over £5000 must be recorded and passed on to the Insurance Officer and should include the purchase price or cost exc. VAT along with the estimated reinstatement or replacement value.
- 4.2 Neither the school nor the nursery have inventory photos as required by the Financial Regulations. There are no items of equipment worth over £5,000.
- 4.3 In addition, section 20.4.3. of the Financial Regulations 2024 requires that wherever practical, valuable and desirable moveable property should be clearly marked as property of the Council. Our audit review identified that there were no stickers on non-IT equipment to show that it is Council property.
- 4.4 We recommend that inventory photos are taken of each room and held in accordance with the Financial Regulations and that any valuable non-IT items, keyboards, cameras etc are marked with a UV pen.

Recommendation 3

- 4.5 IT assets are listed on an asset register held by the IT Service. IT equipment is kept securely, and password protected. The school is expected to keep a separate IT inventory to record the details of how these assets are allocated. At present the school does not have such an inventory.
- 4.6 Audit testing of a sample of 10 IT assets identified one error, and two instances where assets seen on site do not appear in the asset register provided by the IT Service. It appears that there are some discrepancies between the assets listed as being on site and those actually present.
- 4.7 We recommend that the IT Service and school/setting liaise to produce a definitive list of IT assets held on site, and that defunct assets are marked as returned to IT going forward. Any subsequent movements in assets should be updated on this list at the earliest convenience.

Recommendation 4

5.0 Mandatory Training

- 5.1 All Council staff are required to complete mandatory training modules on the iLearn system and to refresh their learning periodically. Audit review identified that all school staff members were up to date with their training, but two staff members at the nursery have three mandatory courses outstanding.

- 5.2 These occurrences were due to long term sickness and an IT issue meaning that the iLearn record was not updating. The Nursery Manager was aware of the situation and all feasible steps were being undertaken to rectify the position. In general the controls around ensuring the completion of mandatory training were operating satisfactorily.

6.0 Financial Management

- 6.1 There is monitoring of the Devolved School Management (DSM) budget, and any variations are reported on. There was an overspend of approximately £127,000 in FY 2024/25 due to increased property costs, predominantly energy costs. The budget holders have received appropriate training and are aware of their authorisation limits.
- 6.2 The school has a school fund, but has no formal procedures or boundaries in place covering the use of the school fund. Guidance in respect of school funds was initially drafted by the Education Service in 2021 in response to an audit recommendation from FY2019/20 but no final version has yet been issued.
- 6.3 We recommend that guidance on the use of school funds is finalised and circulated at the earliest opportunity to ensure that Head Teachers are aware of Council expectations in respect of these funds, and best practice in this area.

Recommendation 5

- 6.4 Audit review of the bank statements revealed that each statement was reconciled to the balance shown in the accounts book. The bank statements and reconciliations did not appear to have been reviewed and signed off by the Head Teacher.
- 6.5 At present when the school receives income from payments for trips, fundraising etc, separate deposits are recorded and made to keep the supporting evidence for these deposits as clear as possible. There is no review and check of the amounts to be paid in by another staff member.
- 6.6 The draft guidance recommends that school funds are independently audited yearly in line with best practice. The audit statement should then accompany the submission of the annual school fund accounts. At present, the school fund is not audited.
- 6.7 As a result, we recommend the following:
- The Head Teacher should review bank statements regularly and initial reconciliations as evidence of review.
 - Amounts to be paid in should be checked and the paying-in slip initialled as evidence of review by a staff member other than the person preparing the payslip.
 - An annual audit of the school fund should be established. This could be undertaken by anyone without a conflict of interest, such as a parent or community member.

Recommendation 6

- 6.8 The school and nursery both use the Integra (P2P) system wherever possible. Audit testing confirmed that the purchases for the nursery and school were correctly authorised, with two exceptions in the sample for the school relating to apportioned contract costs, and an internal journal recharge.
- 6.9 The nursery has no purchase orders in respect of milk supplies, one of their larger costs. Fluctuation in the level of requirements mean that the benefits of using purchase orders as

a budget monitoring tool are diluted. However, the authorisation of the invoice by the Nursery Manager operates as an alternate control.

- 6.10 The nursery has no petty cash. The school has a written procedure in respect of petty cash, and in addition there are strong controls with the separation of duties in the completion and oversight of the petty cash records.
- 6.11 Review of the Pupil Equity Funding (PEF) Plan for FY 2025/26 shows that proposed funding meets the criteria for eligibility in the Scottish Government guidance. Audit review of the transactions in the audit period identified that all costs were qualifying and relate to additional hours for the Support for Learning teacher, and a supply teacher with associated on costs.

7.0 Maintenance Requirements

- 7.1 Repairs are reported to the janitor who enters details on Concerto (the Council's property management system). The requested repairs are then allocated a priority and approved by an appropriate Building Inspector.
- 7.2 Audit review identified that most Concerto entries related to scheduled maintenance, such as pest control inspections or grease filter cleaning. Where reactive repairs were required, these were logged and dealt with in good time.

8.0 Risk Management and Assessments

- 8.1 There is a recent overall health and safety risk assessment in place, with a review date of January 2026.
- 8.2 Risk assessments for all individual activities are kept on the Evolve system. Approximately 50% of staff have access to the system at a level where they can enter a risk assessment for approval. The Head Teacher, the Nursery Manager and one of the administrators have access at an Educational Visits Coordinator (EVC) level, but the latter does not approve risk assessments on the system.

9.0 First Aid Arrangements

- 9.1 In the school and nursery there are several people trained in basic First Aid in addition to the nominated First Aiders. In the school, there is a dedicated medical room with a large window through to the school office. The medical room holds the general first aid kit, a cupboard containing medicines for individual children and a fridge for storing cooling packs. Records of attendance at the medical room are completed and are available for review. Copies of these records are sent home with the child.
- 9.2 The nursery also has members of staff with Paediatric First Aid certification present at all times. There is a general first aid kit available in the staff room.
- 9.3 First aid records are completed for any child involved in an incident, and a slip is given to parents highlighting any first aid that has been required during the day.
- 9.4 Both the Head Teacher and the Nursery Manager review the staff certification in key areas, and highlight when certificates are due to expire.

10.0 Accident and Incident Reporting

- 10.1 The school has comprehensive guidance on reporting procedures for accidents, incidents, near misses and serious incidents. The nursery is required to report any serious accidents, injuries and incidents separately via an online form to Ofsted.
- 10.2 For the period of review, there were no reportable incidents at the nursery. The school had two incidents which were fully reported in line with their policy and in addition, forwarded to the Safety and Resilience (S&R) team. Neither of these incidents were reportable under the Reporting of Injuries, Diseases and dangerous Occurrences Regulations (RIDDOR) .
- 10.3 We understand that there has been a recent change in the requirements for schools in respect of reporting of incidents. Formerly schools operated their own internal accident reporting process, and incidents were not routinely shared with the S&R team except for incidents which might be RIDDOR reportable. This meant that incidents were not being logged in the official accident book, nor included in the annual report or reflected in key performance indicators.
- 10.4 The S&R team is now working with the Education Service to align school processes with Council-wide policy. Health & Safety training is planned for the next Head Teachers in-service day, which aims to increase awareness of the updated reporting process and reinforce that staff are now expected to use the Council's official reporting system. As this issue is already in hand, we make no further recommendations in respect of this area.

11.0 Administration of Medication

- 11.1 In the medical room, details of children with allergies or asthma who may require inhalers or EpiPen, including identifying photos and details of the relevant medicines, are taped to the inside of the cupboard door, for easy access when required. A separate register of children requiring emergency medication is kept. All medicines are held in named polythene sealed bags together with parental agreements and details of dosages etc.
- 11.2 In the nursery, medication is kept in named, sealed containers within a lockable filing cabinet in the staff room. Medication audits are undertaken with parents every three months to ensure that dosage details are kept up to date.

12.0 Security

- 12.1 There is a recently updated emergency and continuity plan covering both the school and nursery which includes maintaining security in the event of a lockdown. In general, access to the school and nursery is restricted, via a hallway that leads to the school office and a separate lobby accessible via an electronic push to open button. This system is on a timer and only operates at drop off and pick up times. Otherwise visitors need to be 'buzzed through' from the school office.
- 12.2 Visitors are required to sign in at the school office and are provided with a numbered visitor badge. There are generally two people in the school office, and it is not left empty at any point during school hours.
- 12.3 There is a set list of key holders for the building. The building is secured each day by the janitor, or in their absence, the cleaners. The key door is also on a timer which restricts access out of hours.
- 12.4 Access from the lobby to the school classrooms and offices is via a secure electronic door which requires a pass to open it. The lobby also allows access to the nursery, but there is

no equivalent secure door preventing access to the nursery once within the lobby. We recommend that consideration is given to installing an equivalent security system to the nursery door, either a pass reader or keycode lock with regular changes to the passcode.

Recommendation 7

13.0 Fire Safety

- 13.1 The fire emergency plan for the school and nursery was updated in January 2025. The purpose of the plan is to ensure compliance with Part 3 of the Fire (Scotland) Act 2005, the Fire Safety (Scotland) Regulations 2006 and all other applicable fire safety legislation, standards and guidance.
- 13.2 The fire arrangements are comprehensive with fire evacuation procedures and details of exits clearly displayed throughout the building. There is currently one pupil with a personal emergency evacuation plan (PEEP), and the implementation of additional support in the PEEP is the responsibility of the relevant class teacher.
- 13.3 Fire evacuation drills are held once or twice a year and have also historically been held when there have been some changes to the structure of the building. No such additional changes or drills have been held during the period under review.
- 13.4 Fire safety doors are fitted throughout the premises, and there are 23 break glass call points as well as automatic fire detection in all circulation areas. There is a fire alarm indicator panel at the main entrance which allows the location of the detector or call point triggering the alarm to be identified.
- 13.5 Sprinklers, smoke alarms and extinguishers are set out throughout the building and readily available. In addition, there are fire blankets available in all kitchen areas. Although the fire equipment had been serviced and reviewed by a contractor in April 2025, checking the extinguishers identified that two had not received updated review date stickers, so it is unsure whether these extinguishers were maintained in April 2025.
- 13.6 In addition, the contractor had not yet provided the Service Certificate or Maintenance Report. This document forms part of the fire precautions logbook which is kept on site and made available to fire officers if required.
- 13.7 We recommend that the relevant contractor is contacted to rectify these oversights as soon as possible.

Recommendation 8

14.0 Management of Staff

- 14.1 Staffing arrangements for the school are determined and administered following a staffing establishment meeting with the Head Teacher and the Service Manager (Primary Education). Staffing allocations are determined by the number of children in the school as well as identified need for support.
- 14.2 Nursery staffing is also determined following a staffing establishment meeting with the Nursery Manager and the Service Manager (Early Learning and Childcare). Staffing is regulated by the Care Inspectorate, and nursery staffing is in line with the National Standard.

- 14.3 A sample of 11 contract changes were reviewed covering the period of the audit, and all changes were notified to payroll in good time.
- 14.4 A sample of 6 timesheets completed by supply and itinerant teachers was reviewed. All were accurately completed and had been properly authorised. One timesheet submitted by a supply teacher covered a period from September 2024 to March 2025.
- 14.5 Although the guidance from the Education Service in respect of Supply Teachers Timesheets does not specify that timesheets should be submitted within a specific timeframe, it is best practice that they should be submitted regularly. Accordingly, we recommend that supply staff with ad hoc hours should be encouraged to submit timesheets regularly and at least termly.

Recommendation 9

- 14.6 Audit testing has shown that where supply teachers are engaged for a period of more than 2 days, a Fixed Term Temporary Contract (FTTC) was issued in line with the Education Service's guidance issued in June 2025. One supply teacher has been issued with a further FTTC as an exception, as the absence covered has extended into the new term. The process of putting a temporary contract in place is underway at present.
- 14.7 Mileage claims have been made in respect of itinerant music or PE teachers' journeys through the Integra system, which requires the claim to be authorised before the claim is posted to the account in Integra and paid.
- 14.8 The Head Teacher and the Nursery Manager have confirmed that there were no requests for unpaid leave during the period audited.
- 14.9 There is an authorised establishment for the school and nursery, which was checked against payroll records. Payroll costs were charged in respect of all staff listed on the establishment as at 22 July 2024, with the exception of the 2 Support for Learning Assistants whose costs are charged to a separate cost line within Integra.
- 14.10 A sample of sickness absences for staff from the primary school and nursery was tested against the sickness absence policy. The sample selected was 9.2% of the total absences reported between 1 April 2024 and 30 June 2025. The results indicated that some self-certification certificates are not being completed and in addition, fit notes to cover absences are not being consistently obtained. Where fit notes have been obtained in line with policy, these do not always cover the absence period.
- 14.11 These findings from this testing are in line with the findings from the recent audit of Sickness Absence Management. As this issue is not restricted to this establishment, and has been already identified, no separate recommendation is made here.
- 14.12 In addition, a review of the outstanding manager interventions in respect of sickness absence was undertaken, which identified no outstanding interventions for the primary school and 4 interventions incomplete for the nursery as at 30 June 2025. We recommend that any outstanding interventions are brought up to date at the earliest opportunity.

Recommendation 10

Action Plan

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
1 The school website should be updated to include the latest versions of policies available for parents, and to also include a link to the latest school handbook.	Low	We are aware that the school website is out of date and have struggled to gain access to amend this. However, recently we have been more successful, as such, we are in a position to update and amend – this planned for T2	Head Teacher (HT)	31 December 2025
2 Service wide guidance on school handbooks should be updated and circulated to schools.	Medium	Recommendation Accepted	Quality Improvement Officer – Achievement and Attainment	31 December 2025
3 Inventory photos should be taken of each room and held in accordance with the Financial Regulations, and any valuable non-IT items, keyboards, cameras etc should be marked with a UV pen.	Low	This has progressed – we have ordered a UV pen and once this arrives, can complete this task.	HT	31 October 2025
4 The IT service and school / setting liaise to produce a definitive list of IT assets held on site, and this list is updated at the earliest convenience for any asset movements including defunct assets.	Low	HT to request from IT	HT / IT Support	31 October 2025

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
5 Service wide guidance in respect of school funds should be finalised and circulated.	Medium	Recommendation accepted	Quality Improvement Officer – Achievement and Attainment	31 December 2025
6 - The HT initials bank statement reconciliations to evidence review and agreement. - The paying in slip in respect of bank deposits should be reviewed and initialled by a separate staff member before amounts are banked. - School fund accounts should be produced and audited by an independent party.	Low	In progress	HT	31 December 2025
7 A security system should be added to the nursery door, either a pass reader or keycode lock with regular changes to the passcode.	Low	Email sent to building inspector.	Nursery Manager / Building Inspector?	31 December 2025
8 The relevant contractor should be contacted to update the review date stickers on the fire extinguishers overlooked in the April 25 review, and provide the necessary certification.	Medium	Certificate now in place	HT	31 October 2025
9 Supply staff with ad hoc hours should be encouraged to submit	Low	HT to remind and encourage	HT ? Head of Service?	31 December 2025

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
timesheets regularly, at least, termly.				
10 Incomplete manager interventions in respect of sickness absence should be brought up to date as soon as possible.	Low	Complete	Nursery Manager	Complete

Key to Opinion and Priorities

Audit Opinion

Opinion	Definition
Substantial	The framework of governance, risk management and control were found to be comprehensive and effective.
Adequate	Some improvements are required to enhance the effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Recommendations

Priority	Definition	Action Required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a significant level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.