



## Internal Audit Service

This service provides independent and objective assurance on the operation and effectiveness of the school's financial controls in accordance with the requirements of the Academies financial handbook. It also provides advice on internal control, risk and governance issues as well as internal fraud investigation services.

Our Internal Audit service consists of either a Health check Financial Control Review or a Full Audit Programme. These are described in the table below:

Programme Area	Health check	Full Audit
<b>Governance</b>		
➤ Scheme of Delegation/Governor Meetings/Financial Performance Monitoring	✓	✓
➤ Staff skills/qualification>Returns to DfE	x	✓
<b>Financial Control</b>		
➤ Finance Policy/Fraud Risks	✓	✓
➤ Control Account Reconciliation	x	✓
<b>Income</b>		
➤ Post income/storage & banking/reconciliation	✓	✓
➤ Returns to HMRC/Legacy income/Tainted charity donations/Trading income	x	✓
<b>Purchases and Payments</b>		
➤ Payments authorisation/cheque payments/Debit/charge cards/bank direct payments	✓	✓
➤ Grant Payments/Petty Cash	x	✓
<b>Salaries and Expenses</b>		
➤ Procedures and controls	✓	✓
➤ Expenses	x	✓
<b>Banking</b>		
➤ Bank account controls	✓	✓
<b>Contracts and Tendering</b>		
➤ Tendering procedures	✓	✓
<b>Asset Management</b>		
➤ Procedures, policies and controls	✓	✓
<b>Investment Management</b>		
➤ Procedures, policies and controls	x	✓
<b>Risk Management</b>		
➤ Strategy/Registers/Business Continuity/Insurance	x	✓
<b>Information Management</b>		
➤ Procedures, polices and controls	x	✓

### **Contact:**

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