1. Overview

1.1.   The internal audit plan 2025/26 includes a review of administrative procedures and controls operating within Westray Junior High School. This audit has been completed and the internal audit report is attached as Appendix 1 to this report.

1.2.   Westray Junior High School caters for children from 3-16 years of age and serves the communities on Westray and Papa Westray. The school currently has two multi-stage classes in the Primary Department: P1-P3 and P4-P7 and there is also a Nursery. The Secondary Department covers the S1-S4 year groups. The school roll was 64.

1.3.   The objective of this audit was to review operational procedures in place at Westray Junior High 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 Westray Junior High School.

1.5.   The internal audit report, attached as Appendix 1 to this report, includes five medium priority recommendations regarding school policies, risk assessments, a continuity framework, monthly reconciliations and staff induction. There are also six low priority recommendations regarding mandatory training, fire procedures, business continuity, the participation fund, use of purchase orders and Parent Council meetings. 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 Westray Junior High School, in order to obtain assurance that action has been taken or agreed where necessary.

For Further Information please contact:

Andrew Paterson, Chief Internal Auditor, Extension 2107, email
andrew.paterson@orkney.gov.uk.

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 – Westray Junior High School.

ORKNEY
ISLANDS COUNCIL

Internal Audit

Audit Report

Westray Junior High School

Draft issue date: 16 December 2025

Final issue date: 14 January 2026

Distribution list:	Director for Education, Communities and Housing Head of Education Service Manager (Primary Education) Service Manager (Secondary Education) Service Manager (Early Learning and Childcare) Head Teacher

Contents

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

Westray Junior High School is a key part of the community in Westray, offering education and support to pupils from the early years up until the end of S4 as well as fostering strong links with local community groups. The school benefits from a community wing which includes a swimming pool and this is used by the school.

The Head Teacher was appointed in 2024 following a period of significant turnover in school leadership and is actively working to implement processes and systems that will strengthen the school's operational framework. This is acknowledged as an ongoing development, supported by a committed staff team.

Based on the findings of this review, we have concluded that the framework of governance, risk management, and control at Westray Junior High School is Adequate, meaning that while core processes are in place, some improvements are required to enhance overall effectiveness.

The audit work programme has recently been expanded in partnership with the Education Service and covers more areas which has led to more findings and recommendations, two of which are service-wide and relate to policy governance and business continuity guidance. Areas requiring attention to reduce operational and compliance risks within the school include risk assessments, clear assignment of roles and responsibilities, segregation of duties within school fund procedures and induction processes.

This audit reviewed how the school is running operationally from a procedural perspective, focussing on school administration, security, financial management and human resource management.

In the course of the audit, we found examples of good practice including:

- Visitor badges feature information on fire procedures and also inform visitors of what to do if they have a concern about a child.
- Child protection procedures are up-to-date and displayed in the school.
- A safeguarding checklist, developed by the service, is used to self-assess measures in place against requirements.
- Pupil records are retained in accordance with the Council's retention policy.
- School attendance monitoring is well managed, with a flow chart implemented to provide clarity on the required approach for school staff.
- Good records of fire safety checks and drills are kept.
- Repairs and maintenance issues are reported timeously and logged on Concerto.

- There are identified first-aiders within the school who have completed training, and first aid kits are kept well-stocked.
- There are detailed plans in place to ensure that Pupil Equity Funding is spent in line with national and local PEF guidance.

The report includes 11 recommendations which have arisen from the audit. These include two which are service-wide. 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.

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

Total	High	Medium	Low
11	0	5	6

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

Introduction

Orkney had a total school population of approximately 2,800. The Education Service is responsible for 23 schools in Orkney, supporting school staff in providing a quality educational experience for all young people, whatever their abilities.

Westray Junior High School caters for children from 3-16 years of age and serves the communities on Westray and Papa Westray. The school currently has two multi-stage classes in the Primary Department: P1-P3 and P4-P7 and there is also a Nursery. The Secondary Department covers the S1-S4 year groups. The school roll for 2024/25 was 64.

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

Audit Scope

The scope of this audit included the following:

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.

1.0   Policies and Procedures

1.1   Approved and documented procedures relating to all aspects of school management and operation, prepared in accordance with statutory and best practice guidelines, that are accessible to all staff and regularly reviewed, help towards defining clear expectations, ensuring values are applied consistently and providing a framework to support staff, pupils and families alike.

1.2   School policies are held on Microsoft Teams and are accessible to all school staff. The review of policies and procedures included testing a sample of 10 documents at random. Most had been reviewed within an appropriate timeframe with some having been recently developed by the Head Teacher. However, there were some exceptions.

1.3   The Itinerant Staff Handbook (last reviewed in 2016) and the Volunteering Policy (last reviewed in 2019) are due for review by the Service.

1.4   The Administration of Medication Policy (2019), while accessible, is not the most current version. The policy ensures good practice, as observed whilst reviewing procedures for managing health needs and medication but the updated version, from 2020, includes additional guidance to support nurseries in observing requirements.

1.5   There is a risk of outdated guidance being followed in schools. The policies held requiring review are not within the remit of the school as these are service-wide.

1.6   Several school audits have identified that there is inconsistency in the policies held in each establishment.

1.7   The Education Service is working towards having a centralised, accessible location where all relevant policies and procedures are held. A secure Microsoft Teams site has been set up for all schools to access which includes a policy folder.

1.8   So far, six policies have been added to this. However, we recommend that this is progressed to include all relevant policies for the operational management of school establishments. This would support clarity over the policies that should be followed for the smooth operation of a school. A policy review schedule should be developed alongside this which lists the policies and their required review dates. This will ensure documents are updated at least every five years or in line with regulatory changes. To support this, responsibility should be assigned for monitoring review dates and ensuring policies held are current.

Recommendation 1

2.0   School Handbook

2.1   The school has a handbook for Primary school and an Information Handout for the Transition to S1. These have both recently been updated for the 2025/26 Academic Year and contain useful information for families.

2.2   The handbooks were reviewed against the requirements of the Scottish Government Handbook Guidance. Overall, while the handbooks meet many requirements and provide an overview of ethos, curriculum and home communication opportunities, improvements are

needed to ensure full compliance. The handbooks are not online and therefore this is not as accessible to parents and carers.

2.3   A recommendation has been made in a recent school establishment audit for the local authority to issue school handbook guidance to all Orkney schools and therefore no recommendation is being made here.

3.0   Electronic Systems

3.1   All school staff have a Glow email address and access to the Westray Junior High School Teams site and server. The Head Teacher has a Glow account and an Orkney.gov account which is required to fulfil different requirements of the role.

3.2   Teaching staff have access to SEEMis to record pastoral notes and the Head Teacher has further access to functions such as 'Click and Go' and 'Progress and Achievement'. Other systems accessed by the school includes financial management software (Integra), excursion management software (Evolve) and maintenance reporting software (Concerto).

3.3   All electronic files are either held on Microsoft Teams or on the Server.

3.4   Access to systems is dependent on role. Administrative staff within the Education Service ensure that access to central electronic systems such as SEEMis is removed when a termination of post notification is completed. The Head Teacher is responsible for ensuring that the school's Microsoft Teams page for staff is only accessible to current staff.

4.0   Asset Management

4.1   Section 20.1.5 of the Financial Regulations (2024) states that inventory evidence is to be recorded by dated photo which should include office equipment, furnishings, plant and machinery and any other valuable property. For insurance purposes, items worth over £5,000 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   There are no items worth over £5,000 in the school. However, there are photos held of rooms in line with policy.

4.3   Section 20.4.3 of the Financial Regulations (2024) states that wherever practical, valuable and desirable moveable property should be clearly marked as the property of the Council.

4.4   Through examination of a sample of valuable, moveable property within the Music Room at the school, it was found that a number of items were not marked as the property of the Council. During the course of the audit, the school took steps to obtaining a UV pen to use to mark property as appropriate. Therefore, no recommendation is being made here.

5.0   ICT Asset Management

5.1   School staff ICT equipment is held securely and only accessed by appropriate personnel and there are items of IT equipment such as laptops and ipads that are for use by the pupils.

5.2   There is an IT asset register kept which records the items of equipment, their state of repair as well as the location and name of staff member or pupil who is currently using them. The IT register was tested against the equipment observed at the school.

5.3   The testing evidenced that IT Assets are accurately recorded within the register.

6.0   Mandatory Training

6.1   All Council staff are required to complete mandatory training on iLearn and to refresh their learning periodically as required.

6.2   All Westray school staff have completed mandatory training on iLearn. However, two members of staff have outstanding refresher training to complete. The Head Teacher confirmed that they send out regular reminders to staff about overdue iLearn.

6.3   All staff indicated as overdue should undertake the mandatory iLearn training as soon as possible.

Recommendation 2

7.0   Risk Management

7.1   The Council's Health and Safety Risk Assessment Guidance (2024-2026) sets out responsibilities for managing risk. Within this, there is a duty to ensure risk assessments are carried out, recorded and capture risks that can reasonably be foreseen.

7.2   Through discussions with school staff and observations made during the audit visit, there is a commitment to providing a safe environment for staff and children and a consideration of risks. A sample of three documented risk assessments were reviewed. Two had been completed in 2023 with the third, the general risk assessment for the school building, completed in 2018. The school's general risk assessment therefore requires review.

7.3   The Head Teacher is yet to undertake Risk Assessment training, this features as a part of the Institution of Occupational Safety and Health (IOSH) 'Managing Safely' course which is undertaken by Heads of establishments within the Education Service. A recommendation related to the induction of Head Teachers has been made within Section 17 of this report to address this finding.

7.4   Evolve, the Council's school excursion management system, is used to record and plan for all local area visits and excursions. Risk assessments are developed to support activities such as walking in a group and travelling on the inter-island ferries. As part of this procedure, risk assessments are attached to records of excursions recorded.

7.5   As part of updating the school's general health and safety risk assessment, a risk review should be conducted with relevant staff to identify potential risks that are present in the day-to-day operations of the school. Once the risks are identified and assessed, controls can be recorded and implemented following the risk assessment guidance. This should include a risk assessment of community access to the shared areas during school hours. A register of risk assessments should be kept helping with oversight of risk management in the school and as a record of required review dates. Risk assessments should be updated yearly or when there are changes required.

Recommendation 3

8.0   Community Use of the School

8.1   Westray Junior High School is a Community School. The entire community school is managed by the Head Teacher with the community part of the building being operated by the Westray Community Association. There is a community association handbook which is

available online which contains information on bookings and procedures to be followed to ensure this is well managed.

8.2 The Hall, Community Room and Community Classroom are available for use by the community, primarily in the evenings (after 5pm), at weekends and during the school holiday periods. Additional usage during school times is at the discretion of the Head Teacher.

8.3 Two community groups meet weekly during school hours and make use of the Community Room and Hall which is accessible from the school's main entrance. A buzzer system is operated for secure and monitored access and a sign-in book is used to track who is in the building.

8.4 Although community access during school hours is monitored, there is no physical separation between school and community areas including toilets used by the senior pupils. The Head Teacher confirmed that there are restrictions in place related to the use of the community toilets during the agreed weekly sessions which have been communicated to senior pupils.

8.5 We recommend that as part of the risk review recommended at 7.5, a risk assessment is conducted covering community access to shared areas during school hours covering safeguarding and emergency procedures.

9.0 Operational Tasks

9.1 Operational tasks within the school including fault reporting and safety checks are generally being undertaken.

9.2 The Administrative Assistant (0.5 FTE), who also undertakes an Auxiliary role (0.48 FTE) within the school, currently records faults and supports a range of administrative responsibilities.

9.3 The janitors have recently been trained and provided with access to the Concerto system to input maintenance and repair requirements.

9.4 The janitorial team operates on a rotational basis (one week on, one week off) with two part-time staff sharing duties to make one 0.6 FTE post. The agreed working hours for the janitors are 09:00 to 13:30, resulting in daily safety checks being completed after pupils arrive.

9.5 While required daily checks are being carried out, this timing is later than ideal, particularly during times of adverse weather conditions. In addition to daily checks, there are numerous weekly, monthly and annual compliance tasks as well as ad-hoc requirements for repairs and maintenance.

9.6 Review of water safety check records indicated that some monthly water temperature checks appear to be missing with four monthly checks having been recorded to date in 2025 at the time of the audit visit in November. Several outlets have hot-water temperatures recorded which are below the required threshold (50 degrees Celsius) with notes indicating measurement issues.

9.7 Although overall, most tasks are generally being completed, reliance on individuals rather than documented systems may affect operational resilience. In the event of staff absence or turnover, there is a risk of gaps in compliance activities if responsibilities and procedures are not clearly defined and accessible.

9.8   Given the number of part-time roles covering different tasks and the imminent departure of the Administrative Assistant/Auxiliary who currently undertakes many responsibilities, clarifying roles and responsibilities would help ensure all tasks continue to be covered effectively.

9.9   The school should create a documented framework to support resilience and continuity, outlining key tasks, responsibilities and processes across operations in a way that best fits the school's context. Any associated checklists or records should be reviewed regularly by the Head Teacher to ensure required tasks are being completed and that any issues are followed up.

Recommendation 4

10.0 First Aid and Medication

10.1   Two members of staff are trained in First Aid and there is a fully stocked first aid kit available which has recently been replenished. One of the first aiders is leaving their post at the end of the 2025 and therefore it will be necessary to arrange first aid training for another member of staff.

10.2   Accidents and incidents of a serious nature are reported to the Council using an adverse event notification form. There is a school accident/incident booklet which is in place and used for all first aid visits. A copy is provided for parents, class teachers and a copy retained to monitor trends or patterns with feedback provided on this. Head injuries are reported immediately to parents or carers.

10.3   Medication held by the school is stored safely in a locked cupboard along with any individual healthcare plans which are reviewed regularly and updated when required.

10.4   A sample of medication was viewed and found to be labelled adequately. An example of the medical form used was observed. It was completed properly and had been used to evidence administration of medication at school.

10.5   Expiry dates of medication held are recorded clearly on the inside door of the locked cupboard. This is checked each time medication is accessed.

11.0 Security

11.1   Visitors are required to report to reception to sign in and are provided with visitor badges.

11.2   The office is generally occupied during school hours and access to the school is controlled with a buzzer system.

11.3   The contents of the safe do not exceed insurance limits and access is limited to the Administrative Assistant and the Head Teacher.

11.4   The cleaning team are responsible for securing the building each day. Keys for different areas of the building have recently been organised and labelled with a map of the school developed to highlight which keys are used for each area. A key holder list is maintained for the building.

12.0 Fire Safety

12.1 Fire safety doors are fitted throughout the school and fire escape doors and routes are clearly sign-posted. Smoke detectors are located throughout the school. The yearly maintenance planner on Concerto includes fire safety related tests which are carried out annually. This is supported by a recent equipment test certificate which matches the dates of test labels on firefighting equipment around the school.

12.2 The fire manual in the janitor's room is updated with annual alarm tests. In addition, daily and weekly checks are recorded and have been carried out as required.

12.3 There is a fire drill register within the manual which is completed by the Administrative Assistant. This evidences termly fire drill and assessment of the effectiveness of emergency evacuations.

12.4 Fire procedures are displayed in different areas within the school. There is a fire evacuation plan in place which was developed in 2023. These now require review.

12.5 We recommend that fire procedures are reviewed, including roles and responsibilities. These should be reviewed annually, or when there are changes which affect the evacuation plan.

Recommendation 5

13.0 Business Continuity Plan

13.1 Business continuity planning is part of the Council's Risk Management Strategy.

13.2 There is an Emergency Management Plan for Westray Junior High School. However, this requires updating to reflect current management structures within the Education Service and emergency contact details for relevant officers.

13.3 Our school establishment audit work has identified that some schools do have business continuity plans that are well thought out. However, these plans vary significantly in format and approach.

13.4 We recommend that the Council provide formal guidance to Head Teachers outlining the requirements and expectations for business continuity planning. This guidance should include standard templates, key components and practical steps to ensure consistency and enable schools and nurseries to effectively manage disruptions to normal operations.

Recommendation 6

14.0 School Fund Management

14.1 There is a school fund in place under the name of the school, and bank statements are received monthly. There are currently three signatories on the account however two of these are no longer employed at the establishment. During the course of the audit, a new school fund account was in the process of being opened, with the Head Teacher and Principal Teacher to be made signatories.

14.2 There are boundaries in place for the use of the School Fund as set out by the Head Teacher. The boundary document contains actions required to comply with these such as arranging for an audit of the school funds, adding the Principal Teacher and the Head Teacher as signatories and developing a three-year plan to spend a substantial legacy fund

left to the school. These are developments planned which will support the effective management of school funds.

14.3 School fund records include separate spreadsheets that detail the income from the Island Cost of Living Crisis 'Participation Fund' as well as expenditure. There is Participation Fund guidance for schools developed in January 2025.

14.4 The guidance developed includes an expectation that Participation Fund allocation is spent within the calendar year. Records kept of the fund levels held against expenditure show that only 5% of funds have been spent to date of the total funds received in 2023, 2024 and 2025.

14.5 We recommend that the Participation Fund held is reviewed against the guidance and a plan is developed to spend these funds as required. An anonymised report on spend should be drawn up and shared with the Parent Council to raise awareness of the fund and its purpose.

Recommendation 7

14.6 School fund procedures have recently been developed and records of bank statements, receipts, cheque and pay-in stubs are being used to create income and expenditure records retrospectively. Monthly reconciliation is however not currently in place and there is a lack of segregation of duties, with the fund administered by one individual.

14.7 A sample of bank statements were examined, and transactions checked against the receipts kept evidencing the purpose of payments made. All transactions were school-related and there was retention of evidence to support payments made from the school fund account. Income is received through bank transfer with no pay-ins having been made by cash or cheque within the audit period.

14.8 School fund guidance is currently under review centrally and will provide a framework to guide the management of school funds. The need for review was identified as part of a previous internal audit.

14.9 Monthly reconciliation should be undertaken using the income and expenditure spreadsheets developed. This should be signed or initialled by the Head Teacher to evidence segregation of duties. Cheque and pay-in stubs should be initialled by the Head Teacher to evidence that these have been checked and authorised.

Recommendation 8

15.0 Purchasing

15.1 Integra (P2P) is the finance system used by the Council to raise purchase orders, authorise purchases, create goods received notes and pay invoices.

15.2 Transactions were tested to check that a purchase order had been created on Integra prior to the purchase being made. The procedure of using P2P to manage expenditure is generally adhered to which ensures authorisation and confirmation of goods received for the school.

15.3 The only exception is the purchase of fruit for the nursery with seven transactions in 2024/25 and ten transactions in 2025/26 without a purchase order. It is understood that as part of ensuring a wide range of experiences for the children, they are taken to local shops to choose and purchase fresh fruit and vegetables for their snack.

15.4   Official purchase orders should be raised and authorised prior to purchases being made. A pre-authorised purchase order should be made ahead of orders made at local shops where it is not possible to anticipate the total cost of the order.

Recommendation 9

16.0   Devolved School Management Budget

16.1   There is monitoring of the Devolved School Management (DSM) budget with the Head Teacher responsible as budget holder for overseeing expenditure and ensuring no overspend of allocation.

16.2   Monthly reports are received and budget holders are asked to report on variances on significant underspends and overspends. No variances were reported in 2024/25 and in 2025/26 the only cost centre with a significant underspend was the Pupil Equity Fund (PEF). The Head Teacher provided commentary around the reason for this with expenditure due this term which will correct this variance as set out in the PEF plan provided.

16.3   There are procedures in place for the spending and monitoring of PEF following national and local guidance. All expenditure within the plan and as reviewed on Integra, is in line with guidance.

16.4   The Head Teacher is aware of the limits on spending within all budgets held however has not yet attended budget holder training.

16.5   We have made a recommendation regarding Head Teacher induction processes in Section 17 which includes budget holder training to address this finding and have shared a link to pre-recorded budget holder training and resources which were developed by Finance.

16.6   As part of the Orkney Education Service Scheme of Devolved School Management, developed in August 2025, there is an expectation that Head Teachers should update Parent Councils on budget matters. This is not currently part of the report given to the Parent Council of Westray Junior High School.

16.7   As part of the routine report to Parent Council meetings, the Head Teacher should update the Parent Council on their school budget throughout the school year.

Recommendation 10

17.0   Management of Staff

17.1   Annual staffing establishment meetings are held to review staffing requirements for the upcoming academic year.

17.2   During the audit, it was noted that a review of roles and responsibilities would be beneficial to ensure all essential tasks and duties are clearly defined and undertaken, supporting the smooth operation of the school and addressing any gaps identified. A recommendation has been made to support this at section 9.9 of this report.

17.3   A sample of contract changes during the audit period were tested to check that Payroll had been notified timeously and ahead of Payroll deadlines which are sent out each year as a memorandum.

17.4   One contract change was identified for which notification to Payroll occurred within the Payroll deadline set for Teaching staff.

17.5   A review of sickness absence records against the Sickness Absence Management Policy (2016) identified that some actions recorded in the system appeared outstanding, although discussions confirmed they were being addressed. The system had not been updated to reflect progress, which was due to uncertainty around its use.

17.6   In a small sample of absences reviewed some minor issues such as a lack of self-certification form which employees are expected to complete.

17.7   A recent Council-wide audit on sickness absence management has revealed issues with the management of sickness absence. Recommendations on mandatory training for managers are designed to address compliance issues.

17.8   There is currently no documented staff induction process used at the school for new staff members other than the National Induction Resource in place for Early Years staff. During the course of the audit, the New Employee Induction Managers Guide was shared with the Head Teacher with a suggestion to review and include school/role specific information as appropriate in the event of a new staff member joining.

17.9   For Head Teachers, an Induction Checklist exists and is intended to guide the onboarding process. While support and guidance have been provided through regular meetings with the Service Manager and the Quality Improvement and Attainment Officer, the documented induction structure has not been fully implemented since the Head Teacher assumed their role in August 2024. Although many elements of operational management have been covered through the support received by senior officers within the Education Service, several outstanding issues identified during this audit period are covered within the Head Teacher induction framework.

17.10 The Council Staff Induction Checklist should be applied for all new school staff members, supplemented by any relevant school-specific policies and procedures as deemed appropriate by the Head Teacher. Additionally, we recommend that the Head Teacher induction checklist is reviewed to ensure that any outstanding elements required are covered including risk assessment/IOSH training, sickness absence management and budget holder training.

Recommendation 11

17.11 There are monthly deadlines for timesheets to be submitted to Education in time for Payroll deadlines. Supply staff or staff working temporary additional hours complete timesheets which are then authorised by the line manager and then further authorisation is obtained from Education staff. Procedures were communicated to all schools regarding supply teacher timesheets to help reduce the need for education administrative staff to correct inaccuracies.

17.12 Within the sample of timesheets tested as part of this audit, most had been submitted within the deadline set out and 4 out of 6 had minor corrections made by Education staff mainly in relation to subjective coding. Some of the timesheets had been completed before the issuing of new guidance so no recommendation is being made here.

17.13 Mileage, travel and subsistence claims are made through Integra and are authorised by the Head Teacher before payment is made.

17.14 All unpaid leave requests were appropriately authorised by the line manager and/or the Head of Service.

Action Plan

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
1 The centralised policy folder should be progressed to include all relevant policies for the operational management of school establishments. A policy review schedule should be developed alongside this which lists the policies and their required review dates. To support this, responsibility should be assigned for monitoring review dates and ensuring policies held are current.	Medium	There will be a review of the policies currently held and updated policies will be added to the policy folder. A process for policy review will be developed.	Head of Education	31 July 2026
2 All staff indicated as overdue should undertake the mandatory iLearn training as soon as possible.	Low	Ensuring that iLearn is completed by all education staff is within the Service Improvement Plan for 2025-26.	Head Teacher	31 December 2026
3 As part of updating the school's general health and safety risk assessment, a risk review should be conducted with relevant staff to identify potential risks that are present in the day-to-day operations of the school. Once the risks are identified and assessed, controls can be recorded and implemented following the risk assessment guidance. This should include a risk assessment of community access to the shared areas during school hours. A register of risk assessments should be kept helping with oversight of risk management in the school and as a record of required review dates. Risk assessments should	Medium	Agreed.	Head Teacher	31 October 2026

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
be updated yearly or when there are changes required.				
4 The school should create a documented framework to support resilience and continuity, outlining key tasks, responsibilities and processes across operations in a way that best fits the school's context. Any associated checklists or records should be reviewed regularly by the Head Teacher to ensure required tasks are being completed and that any issues are followed up.	Medium	Agreed.	Head Teacher	31 August 2026
5 We recommend that fire procedures are reviewed, including roles and responsibilities. These should be reviewed annually, or when there are changes which affect the evacuation plan.	Low	Agreed.	Head Teacher	30 April 2026
6 We recommend that the Council provide formal guidance to head teachers outlining the requirements and expectations for business continuity planning. This guidance should include standard templates, key components and practical steps to ensure consistency and enable schools and nurseries to effectively manage disruptions to normal operations.	Low	This is part of a wider OIC Strategy.	Head of Education	31 March 2027
7 We recommend that the participation fund held is reviewed against the guidance and a plan is developed to spend these funds as required. An anonymised report on spend should be drawn up	Low	This will be reviewed as soon as possible.	Head Teacher	30 June 2026

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
and shared with the Parent Council to raise awareness of the fund and its purpose.				
8 Monthly reconciliations should be undertaken using the income and expenditure spreadsheets developed. These should be signed or initialled by the Head Teacher to evidence segregation of duties. Cheque and pay-in stubs should be initialled by the Head Teacher to evidence that these have been checked and authorised.	Medium	Agreed.	Head Teacher	30 September 2026
9 Official purchase orders should be raised and authorised prior to purchases being made. A pre-authorised purchase order should be made ahead of orders made at local shops where it is not possible to anticipate the total cost of the order.	Low	Agreed.	Head Teacher	30 June 2026
10 As part of the routine report to Parent Council meetings, the Head Teacher should update the Parent Council on their school budget throughout the school year.	Low	Agreed.	Head Teacher	30 June 2026
11 The Council Staff Induction Checklist should be applied for all new school staff members, supplemented by any relevant school-specific policies and procedures as deemed appropriate by the Head Teacher. Additionally, we recommend	Medium	11 a) School Induction process- Agreed.	Head Teacher	30 June 2026

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
that the Head Teacher induction checklist is reviewed to ensure that any outstanding elements required are covered including risk assessment/IOSH training, sickness absence management and budget holder training.		11 b) Head Teacher Induction process- Agreed.	Head of Education	31 May 2026

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.