Internal Audit Policy

Policy Reviewed By	**Maria Duffy**
Policy Reviewed	**May 2025**
Next Review Due	**May 2027**

Contents

1. Purpose

The purpose of this Internal Auditing Policy is to establish a framework for conducting internal audits at Gloverspiece School. These audits are designed to:

- Assess the effectiveness and efficiency of school operations.
- Ensure compliance with statutory and regulatory requirements.
- Identify risks and provide recommendations for improvements.
- Support strategic goals through data-driven insights.

2. Scope

This policy applies to all departments and functions of Gloverspiece School, including but not limited to:

- Health and safety
- Curriculum delivery
- Supporting Students
- Data protection and safeguarding
- Facilities and administration

3. Objectives of Internal Audits

Internal audits will aim to:

- Verify the adequacy and effectiveness of internal controls.
- Ensure adherence to policies, procedures, and legal requirements.
- Promote operational efficiency and good governance.
- Safeguard assets and sensitive information.
- Provide assurance to the leadership team and governing body.

4. Audit Authority

The internal audit function operates under the authority of the Headteacher. Auditors shall have unrestricted access to all records, personnel, and physical properties relevant to the audit.

5. Frequency and Scheduling

- Internal audits shall be conducted on a **annual** basis, with specific areas of focus rotating each term.
- An **Annual Internal Audit Plan** will be prepared by the Business Improvement Manager and approved by the Headteacher.
- Additional audits may be conducted on an ad hoc basis when needed (e.g., after a significant change or identified issue).

6. Responsibilities

a. Headteacher

- Endorses and supports the internal audit function.
- Ensures audit recommendations are implemented effectively.

b. Business Improvement Manager

- Coordinates the internal audit process.
- Develops and maintains the annual audit plan.
- Reports findings to senior leadership and the Governing Body.

c. Internal Auditor / Audit Team

- Conducts audits objectively and confidentially.
- Prepares detailed audit reports including findings, risks, and recommendations.

d. Departmental Staff

- Cooperate fully during audits.
- Implement corrective actions as agreed in response to audit findings.

7. Audit Process

1. **Planning** – Define the audit scope, objectives, and timeline.
2. **Fieldwork** – Collect and review documentation, observe processes, and conduct interviews.
3. **Reporting** – Compile findings and recommendations into a formal audit report.
4. **Follow-up** – Monitor progress on implementation of agreed recommendations.

8. Confidentiality and Ethics

All audit activities will be conducted in a professional, impartial, and confidential manner. Auditors must comply with the school's Code of Conduct and relevant professional standards.