

# Audit Services



## Service Level Agreement 2019/20

## **Introduction from Service Lead**

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**Please note: Audit Services offer for 2019/20 has not had any significant changes to the previous year.**

Dear Headteacher, Chair of Governors and School Business Manager

Welcome to the Service Schedule for Internal Audit, which contains all the information you will need about our service.

We look forward to working with you.

**Ceri Pilawski**  
**Head of Audit**

## **Description of our service**

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**Please note that this SLA is for information purposes only for Shropshire Council maintained schools as the service is a Section 151 Officer requirement and is delivered at no additional cost to the school.**

**For all maintained schools delivered at no additional charge to the school:**

- Dedicated Internal Audit Service including advice service - this is mandatory and provided to maintained schools on behalf of the Section 151 Officer (Chief Financial Officer).

**For non-maintained schools delivered at a charge to the school:**

- **Internal Audit**
  - Full internal audit
  - Assurance visit
  - Start-up audit
  - Audit Committee support
  - Specialist audit work as listed in the additional services section of this Schedule.
- **Responsible Officer**
  - Quarterly testing
  - On-site support
  - Off-site support.

## Individual responsibilities of our staff

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Roles	Responsibilities
<b>Section 151 Officer (maintained schools)</b>	Audits to maintained schools in line with Shropshire Council's Internal Audit Charter approved by the Council's Audit Committee and located on the Intranet <sup>1</sup>
<b>Audit Service Manager</b>	Delivery of the Internal Audit Service as set out in the Schedule and its revision as appropriate

<sup>1</sup> <http://shropshire.gov.uk/committee-services/ieListDocuments.aspx?CId=163&MIId=3265&Ver=4>  
Agenda item 14

## Our obligations and requirements

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### What we will do for you:

Ref.	
<b>P1</b>	Deliver Internal Audit Services to Public Sector Internal Audit Standards (PSIAS) <sup>2</sup> in line with the Internal Audit Charter modified for the customer.
<b>P2</b>	Agree a clear scope of work to be delivered, appropriate pricing and project deadlines.
<b>P3</b>	Identify appropriately qualified resources to complete the work agreed ensuring that all auditors work in compliance with the PSIAS and those of their professional bodies.
<b>P4</b>	Conduct the work by obtaining and recording sufficient evidence to support findings and recommendations and providing an outturn report in an agreed and appropriate communication format.

<sup>2</sup> <http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>

<b>P5</b>	Provide internal advice and consultancy service as required.
<b>P6</b>	Foster constructive working relationships and mutual understanding with management, external auditors and with any other review agencies, without allowing Internal Audit objectivity or impartiality to be impaired.
<b>P7</b>	Maintain confidentiality in our work and avoid conflicts of interest to ensure our impartiality is maintained.
<b>P8</b>	Maintain a process of review of the work to ensure its conformance to the PSIAS.

## What we require from you...

Ref.		Date required (if applicable)
<b>C1</b>	<p>Provide internal auditors appropriate:</p> <ul style="list-style-type: none"> <li>• Access at reasonable times, premises or land used by the customer.</li> <li>• Access all assets, records, documents, correspondence and control systems except for those from which they are statutorily prevented.</li> <li>• Require and receive any information and explanation considered necessary concerning any matter under consideration.</li> <li>• Require any employee of the customer to account for cash, stores or any other customer property under his/her control and produce supporting evidence and assets for inspection if required.</li> </ul> <p>Access records belonging to third parties, such as contractors, when required.</p>	
<b>C2</b>	Retain responsibility for internal controls within their designated areas; Internal Audit cannot be expected to give total assurance that control weaknesses or irregularities do not exist.	
<b>C3</b>	Consult with and keep Internal Audit informed about significant proposed changes in or impacting on the areas under review.	
<b>C4</b>	Providing management responses to all audit reports within ten working days.	

## Key Performance Indicators (KPIs)

Ref	Description of KPI	Target	Tolerances
1.0	SERVICE UNIT COST		
1.1	No direct cost to maintained schools. Costs will be identified for bespoke work based on the resources required and type of audit work.		
2.0	SERVICE QUALITY		
2.1	Delivery of work on target in compliance with PSIAS.	90%	Dependent on access arrangements, customer responding to draft report and providing management responses in a timely manner.
2.2	Medium to high satisfaction of the service from customer surveys.	80%	
3.0	SERVICE DELIVERY TIME		
3.1	Draft report issued within fifteen working days of completion of audit field work.	90%	Where there are questions raised because of the quality review process customers may be asked for additional clarification or evidence. Availability of customer to respond to issues.
3.2	Feedback requested within ten days of the draft report being issued.	90%	Availability of customer to respond to issues.
3.3	Final report issued within five working days.	90%	Dependent on queries arising from management responses and availability of customer to respond to these on a timely basis.

## Days/times during which Services are to be available

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Monday – Thursday	9.00am to 5.00pm
Friday	9.00am to 4.00pm

## Statutory Requirements

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Compliance with all the following legislation:

- Section 151 of the Local Government Act 1972
- Accounts and Audit Regulations 2015

## Charging and enquiries

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For details on the various packages available for the Internal Audit Service - including pay-as-you-use options - or if you have any queries or issues regarding your service arrangements please contact Ceri Pilawski on 01743 257739 or via email to [ceri.pilawski@shropshire.gov.uk](mailto:ceri.pilawski@shropshire.gov.uk)

A free (maximum 1 hour) consultation will be provided to scope and cost out the work required.

## Contact information

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For more information		
Contact name	Ceri Pilawski	Katie Williams
Role	Head of Audit	Principal Auditor
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