

Audit of Transport for Education (March 2013)

Annex A

Audit	Background to review	Key findings	Audit opinion (1)	Recommendations for improvement (Priority) (2)
Transport for Education	<p>This audit was undertaken to determine the home to school transport arrangements in place in 2 services - Schools and Learning (S&L) and Economy, Travel and Planning (ETP).</p>	<p>Staff are unable to request transport in a consistent manner due to absence of written procedures for children with Special Educational Needs (SEN).</p> <p>Requests are made on e-suite forms are not completed in full.</p> <p>Difficulties in obtaining management information from Trapeze PASS System have strained relationships. A new system is currently being procured. There is no service level agreement in place between S&L and ETP.</p> <p>There are no SEN officers present at the annual review by the schools of the SEN children which covers their transport. The schools are reluctant to change current transport arrangements as they do not pay for them.</p> <p>The current budgets for mainstream and SEN transport do not reflect the requirement and have not been reviewed in recent years.</p> <p>The risk registers are not reviewed regularly and the relevant risks are not included in the risk register.</p>	Major Improvement Needed	<p>SEN staff should have clear written procedures to allow consistency (H)</p> <p>Requests should be completed in full on forms with mandatory fields and the facility to upload them to the Transport system (H)</p> <p>Senior Management should ensure that management information from the new system is fit for purpose (H)</p> <p>A service level agreement to reflect the required arrangements should be in place (M)</p> <p>The SEN officers should be present at the reviews. The written reviews from schools should be reviewed by SEN Officers to indicate approval of the reviews and the costs (H)</p> <p>The budgets need to be set from a zero base and managers should have the necessary information to monitor the budgets effectively (H)</p> <p>Up to date risk registers should acknowledge all of the risks and senior management should review them regularly to take mitigating actions. (M)</p>

¹ Audit Opinions

Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

² Audit Recommendations

Priority High (H) - major control weakness requiring immediate implementation of recommendation

Priority Medium (M) - existing procedures have a negative impact on internal control or the efficient use of resources

Priority Low (L) - recommendation represents good practice but its implementation is not fundamental to internal control