

Appendix C - Audit Follow-up
Education & Children's Services
(Reporting for All dates on or before: August 2017)

Action Plan	Dates	Status/Explanation
<p>17-02(a) - Financial Management of Schools - Perth Academy Action Point : 4 - Financial Policies & Procedures Importance: Low</p> <p>Audit Committee Date: June 2017</p> <p>Procedures in respect of grants and inventory will be reviewed and updated.</p> <p>(L Oswald, Assistant Finance Manager)</p>	<p>Jul 2017 Dec 2017</p>	<p>A review of the Financial Policies and Procedures is underway and is due to be completed by December 2017. This action forms part of this wider project.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>17-02(a) - Financial Management of Schools - Perth Academy Action Point : 6 - Financial Policies & Procedures Importance: Low</p> <p>Audit Committee Date: June 2017</p> <p>Procedures in respect of purchases of supplies and services will be reviewed and updated.</p> <p>(L Oswald, Assistant Finance Manager)</p>	<p>Jun 2017 Dec 2017</p>	<p>The eProcurement Manager provided the updated procedure for inclusion within the Financial Policies & Procedures. This will be included within the updated Financial Policies and Procedures which is due for completion in December 2017.</p> <p>Internal Audit Opinion: Satisfactory</p>