

Case Study on Internal Audit of Policy Compliance in CMETB, 2020

1. Background

In compliance with the 2020 Internal Audit Plan as approved by the IAU-ETBs Steering Committee, the IAU-ETBs are required to conduct an internal audit of Policy Compliance in Cavan and Monaghan Education and Training Board (CMETB). The period under review was **1st January 2019 to 30th June 2020**.

The Department of Education and Skills (DES) is provided, by the Chief Executive, with a copy of the Opinion Report as set out in the IAU-ETB Terms of Reference.

2. Audit Scope and Objective

The scope of the internal audit was to review policies in place, that policies are appropriately approved and circulated, and training delivered in CMETB. The audit objectives were to ensure that:

- 1. The policy suite is comprehensive and meets the policy needs of the ETB.*
- 2. Policies are appropriately approved.*
- 3. Policies are reviewed regularly and updated to reflect updates in good practice, department circulars and legal requirements.*
- 4. Policies are circulated within head offices and disseminated to schools/centres and are accessible.*
- 5. Staff training needs are identified, and staff are given appropriate training on policies.*

3. Internal Audit Opinion

Based on the results of the audit, the system of internal control for Policy Compliance by CMETB in the 8 months ended 30th June 2020 is deemed: **Comprehensive**.