



Request

I am writing to you under the Freedom of Information Act 2000 to request information held by your council on local authority-maintained school internal audits.

Specifically, I would like to be sent:

1. The number of schools that haven't been audited since January 1, 2019
2. Of these schools, the name of the school(s) with the longest wait since its last internal audit. I would like you to also state the year in which the school(s) was last audited.
3. Does the council publish the findings from its audit reports in the public domain? If so, it would be appreciated if you could state whether the council names schools, how they are published and provide me with any relevant links.
4. The number of council investigations launched on the back of local authority-maintained school internal audit reports, along with information on what the investigation centred on, the year(s) the probe took place and a copy of the investigation report.
5. Council guidance outlining how often, when and why internal audits are carried out.

Response

1. 20
2. Section 31(1)(a) of the Freedom of Information Act 2000 (FoIA) states that information is exempt information if its disclosure under this Act would, or would be likely to, prejudice the prevention or detection of crime.

Disclosure under the FoIA is deemed to be disclosure to the world at large, i.e. placing it in the public domain. Disclosure of the requested information would be valuable information to potential cyber criminals allowing them to identify a school where financial controls and cyber security systems have not been independently reviewed by Internal Audit for a period of time i.e. suggesting that potential weaknesses in the control environment have not been identified and remedied.

We therefore believe that the exemption at section 31(1)(a) of the FoIA is engaged.

This exemption is subject to a Public Interest Test. Whilst the Council acknowledges the inherent public interest in transparency in its activities, it believes in this case the public interest in protecting schools from possible targeted attacks against their financial systems & IT networks is of more significance. Furthermore, the cost to the public purse of responding to cyber attacks adds to the balance of arguments against disclosure. Taking these factors into consideration, the Council assesses the public interest is not in favour of disclosure.

3. The findings are not published in the public domain. The council does report details of the number of school visits completed and the number of final/draft audit reports issued as part of regular progress updates and in an annual performance report. This is reported to the Audit, Governance and Standards Committee. The minutes of these meetings are available on the Council's website.

[Browse meetings - Audit, Governance and Standards Committee \(wigan.gov.uk\)](#)

4. 0
5. A programme of visits to maintained schools is agreed each year. This is based on the time that has passed since the last school visit. However, this may change based on known risk priority and by request of a school.