



Ribbon Academy Trust

Internal Assurance 2019/2020

Report for the year ended 31 August 2020

Now, for tomorrow

 **mha**
TAIT WALKER



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Annual Internal Scrutiny Report

Executive Summary

During the course of the year, we identified the following recommendations:

- None are considered to be red (high priority);
- None are considered to be amber (medium priority); and
- Twenty-one are considered to be yellow (recommendations of best practice).

The overall assurance rating attributed to the Trust is considered to be substantial, and therefore the Trust can take comfort that the systems in place are generally in place and operating in line with expectations.

There are some areas where improvement is required by the Trust in order to receive a full assurance rating.

Introduction

MHA Tait Walker has been engaged to prepare and deliver an Internal Assurance Programme for the year to 31 August 2020 for Ribbon Academy Trust.

We have completed the assignment on the Trust in accordance with the Internal Assurance Programme as agreed with the audit committee. We issue termly assurance reports on completion of our work.

Scope of work

The directors of the Trust are responsible for ensuring that the Trust establishes a robust control framework that includes:

- Ensuring delegated financial authorities are complied with;
- Maintaining appropriate segregation of duties;
- Co-ordinating the planning and budgeting process;
- Applying discipline in financial management, including managing debtors, creditors, cash flow and monthly bank reconciliations;
- Planning and oversight of any capital projects;
- Management and oversight of assets;
- Regularity, propriety and value for money in the organization's activities;
- Reducing the risk of fraud and theft;
- Independent checking of financial controls, systems, transactions and risk.

MHA Tait Walker are responsible for evaluating the effectiveness of the accounting and internal financial controls systems. Internal controls, no matter how well designed and operated can only provide reasonable and not absolute assurance regarding the achievement of the Trust's objectives and obligations.

Please note that our work is not a comprehensive review or audit of all the Trust's systems of internal controls. We will be pleased to discuss any extension of our work to examine more closely any areas which concern you, should you believe this to be applicable.

Annual Internal Scrutiny Report

Classification of Opinions

We confirm we have classified each of the areas reviewed during the year on the following basis:

Status	Classification
●	Systems & controls are well designed, fit for purpose & are applied effectively. We have not identified any weaknesses and therefore have no recommendations to make.
●	Systems & controls are well designed and fit for purpose but could benefit from improvement. We acknowledge that the Trust have implemented effective controls but attention may be required to ensure that systems reflect recommended best practice.
●	Systems & controls are in place, but may not in all cases be well designed or applied effectively. We have identified some weaknesses and make recommendations for improvement to the design or application of controls in place.
●	Systems & controls are not in place, may not be well designed or not fit for purpose. We have identified weaknesses and make recommendations for urgent attention and improvement.

Assessment of Work Commissioned

The programme of internal assurance has been driven by a variety of factors:

- The Academies Financial Handbook;
- The 'Internal scrutiny in academy trusts' factsheet;
- Our knowledge of the Trust and the academy sector; and
- The Trust's own risk register

The programme of internal assurance was agreed with the Trustees' prior to the commencement of the work.

The programme appears to be a wide spanning review of controls and the requirements of the Academies Financial Handbook.

Results and follow up

The results of our work undertaken for the year are noted in tables 2.1 – 2.3.

Table 2.1 – 2.3 details the areas tested and distinguishes between those weaknesses caused by poorly designed and poorly applied controls.



Annual Internal Scrutiny Report

Conclusions

From the detailed work completed on the areas covered it can be concluded that the Trust has good controls in place which are well designed and implemented. However, we identified a few areas where the processes could be improved.

We believe the Trust should implement the recommendations for improvement as shown in Appendices 1-3 at the earliest opportunity.

As noted in the Programme of Internal Assurance it is not possible to test every area during each visit. For this reason, we have designed a test programme that reflects the risk profile of the Trust.

The overall assurance rating attributed to the Trust is considered to be substantial, and therefore the Trust can take comfort that the systems in place are generally in place and operating in line with expectations.

Annual Internal Scrutiny Report

We confirm that the following areas were tested as detailed in the agreed Programme of Internal Assurance during our visits:

Table 2.1

Area Tested	Controls are well designed & fit for purpose	Controls are applied effectively	Yellow / low weakness Identified	Amber / medium weakness Identified	Red / high weakness identified	Status
1.2 ESFA, DFE & Local Authority Income	✓	✓	0	0	0	●
1.3 Trading and Other Income	✓	✓	0	0	0	●
1.4 Cash Income	✓	✓	1	0	0	●
3.2 Financial Oversight	✓	✓	0	0	0	●
3.4 Related Parties	✓	✓	2	0	0	●
4.2 ICT	✓	✓	2	0	0	●
4.4 Compliance with Delegated Authorities	✓	✓	0	0	0	●
5.6 Implementation of Recommendations	✓	✓	0	0	0	●
Total			5	0	0	

Further details of the testing and recommendations made have been included in Appendix 1.

Annual Internal Scrutiny Report

We confirm that the following areas were tested as detailed in the agreed Programme of Internal Assurance during our visits:

Table 2.2

Area Tested	Controls are well designed & fit for purpose	Controls are applied effectively	Yellow / low weakness Identified	Amber / medium weakness Identified	Red / high weakness identified	Status
1.1 Payroll	✓	✓	0	0	0	●
4.1 Internal Controls, Financial Monitoring and Oversight	✓	✓	1	0	0	●
4.5 Policies and Filing Compliance	✓	✓	2	0	0	●
5.1 Human Resources Procedures	✓	✓	0	0	0	●
5.5 General Data Protection Regulations (GDPR)	✓	✓	0	0	0	●
5.6 Review of Implementation of Recommendations	✓	✓	2	0	0	●
5.7 Health & Safety	✓	✓	1	0	0	●
Total			6	0	0	

Further details of the testing and recommendations made have been included in Appendix 2.

Annual Internal Scrutiny Report

We confirm that the following areas were tested as detailed in the agreed Programme of Internal Assurance during our visits:

Table 2.3

Area Tested	Controls are well designed & fit for purpose	Controls are applied effectively	Yellow / low weakness Identified	Amber / medium weakness Identified	Red / high weakness identified	Status
1.5 Purchases and Payments	✓	✓	1	0	0	●
1.6 Petty Cash, Expenses and Debit & Credit Card Expenditure	✓	✓	1	0	0	●
1.7 Fixed Assets	✓	✓	0	0	0	●
1.8 Bank and Cash Management	✓	✓	1	0	0	●
1.9 Investments	✓	✓	0	0	0	●
3.1 Financial Systems and Segregation of Duties	✓	✓	0	0	0	●
3.2 Month End Procedures	✓	✓	1	0	0	●
5.3 Risk Management	✓	✓	0	0	0	●
5.6 Review of Implementation of Recommendations	✓	✓	6	0	0	●
Total			10	0	0	

Further details of the testing and recommendations made have been included in Appendix 3.



Annual Internal Scrutiny Report

Follow Up Reviews of Earlier Work

Each assurance visit includes a review of earlier recommendations and the progress towards them.

Table 2.3 summarises the areas still outstanding whilst appendix 3 contains details of all recommendations still outstanding.

Overall Opinion on Entirety of Scrutiny Programme

During the course of the year, we identified the following recommendations:

- None are considered to be red (high priority);
- None are considered to be amber (medium priority); and
- Twenty-one are considered to be yellow (recommendations of best practice).

The overall assurance rating attributed to the Trust is considered to be substantial, and therefore the Trust can take comfort that the systems in place are generally in place and operating in line with expectations.

There are some areas where improvement is required by the Trust in order to receive a full assurance rating.

Fraud

During the completion of our internal assurance programme, no evidence of fraud was identified.

Cost of Work

The Trust has engaged MHA Tait Walker for 3 days of internal scrutiny over the course of the year for a total fee of £2,100.



Annual Internal Scrutiny Report

Forward Look to Next Year

Academies Financial Handbook (“AFH”)

The AFH applies to all trusts and is updated annually to bring in new rules or clarify previous guidance. The chief finance officer, accounting officer and trustees are all expected to be fully aware of its content. AFH 2020 is effective from 1 September 2020. This year’s document refines messages from previous versions of the handbook about internal scrutiny. There is also emphasis on separation of the roles of trustees, members and senior leaders, with a focus on company members being informed. There is also more information on the board’s responsibility to maintain the trust as a going concern.

The changes in AFH 2020 include [references are to AFH paragraphs]:

- Further information on trustees’ responsibility to maintain the trust as a going concern [1.14, 2.5 and 2.8]
- Confirmation that
 - members must not be employees or occupy unpaid staff roles [1.4]; with a “strong preference” that, other than the senior executive as trustee, no other employee serves as trustee and that trustees do not occupy staff establishment roles on an unpaid voluntary basis [1.16]
 - members must remain informed about trust business [1.8] – including receiving the audited accounts
 - trusts must appoint a clerk to the board [1.40]
- Clarifying that trusts must keep their register of interests up to date “at all times” [5.46]
- Confirmation that both the accounting officer and chief financial officer (CFO) should be employees, and a requirement for ESFA approval if, exceptionally, they are not [1.26 and 1.36].
- Encouraging larger trusts to consider relevant accountancy qualifications for their CFO, and for all CFOs to maintain professional development [1.37 and 1.38].
- Clarifications including
 - maintenance of a fixed asset register [2.7],
 - termly review of pupil number projections [2.12],
 - use of integrated curriculum and financial planning [2.13],
 - avoidance of overdrafts [2.24],
 - website publication of information about high pay (£10k bandings above £100k – applies 31/1/2021) [2.32] and whistleblowing [2.44],
 - confirmation that the trust’s funds must not be used to purchase alcohol (except where for use in religious services) [2.35],
 - board and committee responsibilities for risk management [2.38, and 3.6 to 3.8]
 - completion of the School resource management self-assessment tool [6.8].
- Other updates including
 - clarification that internal scrutiny covers both financial and non-financial controls [3.1]
 - removal of the option for internal audit to be performed by the external auditor [3.17 and 3.20]
 - confirmation that trusts can use additional individuals or organisations to support internal scrutiny where specialist non-financial knowledge is required [3.18 and 3.23].
- More on the audit and risk committee’s role in relation to external audit [4.17], including producing an annual report of the committee’s conclusions to advise the board of trustees and members.

The AFH was reviewed in detail in our [Academy Advisor Summer 2020 edition](#)



Forward Look for Next Year

Extended deadlines

Filing deadlines have been extended in response to COVID-19:

Document	Original deadline	Revised deadline
Financial statements, auditors' report to management and internal scrutiny report – submission to ESFA	31/12/2020	31/01/2021
Financial statements – publication on the Trust's website	31/01/2021	28/02/2021
Annual Accounts Return - submission to ESFA	20/01/2020	23/02/2021

Internal scrutiny in academy trusts

ESFA has issued a good practice guide, Internal Scrutiny in Academy Trusts, which complements the AFH and gives suggestions on how to implement its requirements.

An internal scrutiny programme will have financial control systems at its core and will include the evaluation of controls and some testing of controls by a sample of transactions. Scrutineers will also want to review other key areas, including financial governance and oversight, IT systems and cyber security. Additionally, they might consider less obvious topics such as organisational culture, management information, or succession planning. Sometimes it may be necessary to work with subject-matter experts in such areas. Any financial or non-financial system that impacts on the effective operation of a trust may be included in scope of the review programme if the audit and risk committee agree.

The areas looked at by internal scrutiny will be influenced by the risk profile of the trust, the current position of financial and non-financial controls and the concerns of the audit and risk committee. The risk review process is iterative and the findings of the programme of internal scrutiny in turn inform the risk register. Risk scores are influenced by internal scrutiny work and risks are updated accordingly. The internal scrutineer will break down the organisation by each area of operation and then assess the risk of each by considering several factors.

Trusts must carry out their programme of internal scrutiny, report on it to their audit and risk committee and provide an annual report to ESFA. The AFH provides trusts with options for delivering the programme of internal scrutiny but does not mandate the areas that must be reviewed. Above all, an effective independent internal scrutiny function should provide real value to the trust.



Annual Internal Scrutiny Report

Eileen Milner letter to Accounting Officers (July 2020)

The letter included reminders to:

- declare any related party transaction using the ESFA online form before it is confirmed with the supplier, and seek ESFA approval if it exceeds £20k
- follow ESFA's guidance on setting executive salaries.
- maintain direct contact details for your members and trustees on GIAS
- undertake a suitability check if you appoint a new chair of trustees.

Academy Trust Governance Structure and Role Descriptors (October 2020)

This ESFA publication provides high-level information about the roles and responsibilities each structure and person holds in academy trust governance. The map and narrative serve as an introduction to and clarification of roles in academy governance. There are specific sections covering trusts with a religious character.

Serious incident reporting

Charity trustees are reminded of their responsibility to make timely reports of serious incidents to the Charity Commission and the Commission's guidance on what constitutes a reportable incident. Academies, being "exempt charities", should follow the guidance, except that they report serious incidents to the Secretary of State for Education (as their "Principal Regulator" for charity law purposes) instead of reporting to the Charity Commission. In practice, academies report to ESFA.

A charity should report an incident if it results in or risks significant:

- harm to people who come into contact with your charity through its work
- loss of your charity's money or assets
- damage to your charity's property
- harm to your charity's work or reputation.

The main categories of reportable incident are:

- protecting people and safeguarding incidents - incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work
- financial crimes – fraud, theft, cyber-crime and money laundering
- large donations from an unknown or unverifiable source, or suspicious financial activity using the charity's funds
- other significant financial loss
- links to terrorism or extremism, including 'proscribed' (or banned) organisations, individuals subject to an asset freeze, or kidnapping of staff
- other significant incidents, such as insolvency, forced withdrawal of banking services without an alternative, significant data breaches/losses or incidents involving partners that materially affect the charity



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The Commission has published supplementary guidance with examples to help decide whether to report an incident related to the coronavirus pandemic. For instance:

Don't report: A single staff member, volunteer, trustee or beneficiary has or is suspected to have contracted coronavirus.

Do report: There is an outbreak of coronavirus (including suspected cases) among staff, volunteers, trustees and/or beneficiaries within a charity that is still operating. As a result of this, the charity is unable to deliver vital services to at risk beneficiaries; or continue its normal operations, for example because a large number of beneficiaries are seriously ill.

Also report if there is a wider outbreak which is traced back to the charity's activities.

Don't report: A suspected scam email linked to the pandemic that the charity identifies as suspicious or is blocked by the charity's computer network security systems, except where this is unusual in nature and the charity wants to bring it to the attention of the Commission.

Do report: A scam email linked to the pandemic that causes loss or harm, for example the charity receives an email from a bogus organisation claiming to be offering support to charities during the pandemic and is conned into making a payment.

Do report: A fraud that is linked to the pandemic, for example the charity purchases personal protective equipment (PPE) but the products are never delivered.

MHA Trustee Hub

The MHA Trustee Hub, launched in summer 2020, is a resource of downloadable templates and information for the charity sector. It currently includes:

- charity risk policy template
 - pro forma reserves policy
 - board performance review checklist
 - Code of Governance questionnaire
 - board financial competence guidance
-and more. The Hub continues to be developed with new resources regularly added.



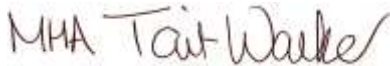
Disclaimer

Should you require any further information or explanation please do not hesitate to contact Brian Laidlaw or Marc Breeze.

We would like to express our thanks to your staff for their assistance during the course of our work.

Please note that this report has been prepared for the sole use of Ribbon Academy Trust. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. MHA Tait Walker neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by reliance on these findings.

Yours faithfully,



MHA Tait Walker
Chartered Accountants

Appendix 1 – Detailed Findings & Recommendations

1.2 ESFA, DfE and Local Authority Income	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.2.1 Review a sample of remittance advices from the DfE, ESFA and Local Authority and agree to bank receipt and posting in accounting system. Where possible, agree amounts received to 3rd party documentation.	Reviewed a sample of remittance advices from the DfE, ESFA and Local Authority and traced to the bank receipt and posting in accounting system.	Receipts are in line with schedule of payments and agree to remittance advices. Receipts were traced to bank statements and the accounting system.	None to note.	●			
1.2.2 Review funding received to ensure that all available funding streams have been accessed e.g. rates relief.	Funding received was reviewed to ensure that all available income streams are being accessed. We also discussed the procedures in place with the Finance Manager.	All available streams appear to have been accessed.	None to note.	●			
1.2.3 Confirm that pupil numbers used to claim ESFA funding are in line with census data.	Reviewed pupil numbers used to claim ESFA funding and confirmed that there are in line with census data.	Pupil numbers used appear to be in line with census data.	None to note.	●			

Appendix 1 – Detailed Findings & Recommendations

1.3 Trading and Other Income	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.3.1 Document the income streams received by the Trust for all non ESFA, DfE or Local Authority income, and the process the Trust has in place for recording the amounts receivable, amounts received and amounts paid into the Trust's bank account.	We held discussions with the Finance Manager and reviewed the processes in place for the collection and recording of all non ESFA, DfE or Local Authority income.	The Trust has appropriate procedures in place for recording all non ESFA, DfE and Local Authority income.	None to note.	●			

Appendix 1 – Detailed Findings & Recommendations

1.3 Trading and Other Income	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>1.3.2 For each income stream documented, select a sample of income received in the period and ensure:</p> <ul style="list-style-type: none"> Revenue is recognised when it is receivable by the Trust; The process undertaken is in line with the documented process; Appropriate documentation is retained by the Trust. VAT is appropriately treated. 	<p>We tested a sample of income from source documentation to the nominal ledger and bank receipts to ensure that revenue is recognised when it is receivable and recorded in line with the Financial Procedures Manual.</p>	<p>For each income stream tested, revenue appears to be correctly recorded by the Trust when it is receivable and in line with the Financial Procedures Manual.</p> <p>Appropriate documentation was retained, and the correct VAT treatment applied.</p>	<p>None to note.</p>	<p>●</p>			


Appendix 1 – Detailed Findings & Recommendations

1.3 Trading and Other Income	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.3.3 Ensure that monies recorded as collected are banked promptly and in full.	Selected a sample of other income and ensured the monies recorded were banked promptly and in full.	From the testing performed, all monies recorded as collected were banked promptly and in line with the Financial Procedures Manual.	None to note.	●			
1.3.4 In respect of any overdue amounts: <ul style="list-style-type: none"> • Document the process for recovery; • Select a sample of overdue amounts arising during the period and ensure that recovery processes have been followed. 	We discussed with the Finance Manager the procedures in place around the recovery of overdue debts.	Appropriate procedures are in place for overdue debts.	None to note.	●			
1.3.5 Ensure fees for chargeable services are set at a minimum of cost to the Trust.	We discussed with the Finance Manager to ensure that chargeable services are set at a minimum of cost to the Trust.	Confirmed that chargeable services are set a minimum of cost to the Trust.	None to note.	●			

Appendix 1 – Detailed Findings & Recommendations

1.4 Cash Income	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>1.4.1 For a sample of each type of cash income received in the period and ensure:</p> <ul style="list-style-type: none"> Revenue is recognised when it is receivable by the Trust; The process undertaken is in line with the documented process; Appropriate documentation is retained by the Trust. 	<p>Selected a sample of each type of cash income and ensured that revenue is recognised when it is receivable by the Trust and processed in line with the Financial Procedures Manual.</p>	<p>Selected a sample of cash income received and traced it to appropriate supporting documentation which was retained by the Trust.</p> <p>It was identified that, in one instance, a cash receipt was received on 17 December 2019 and had not been banked by the date of the visit.</p>	<p>Ensure that cash is banked promptly in line with the Financial Procedures Manual.</p>	●	<p>This particular cash receipt had been overlooked as it had been pushed to the back of the safe. Systems have now been put on place to ensure cash is deposited in a more timely fashion after counting.</p>	SBM/FM	With immediate effect
<p>1.4.2 Where the sample above includes school trips, also ensure that the expenditure has been authorised in accordance with the Financial</p>	<p>For the school trip income tested in the above sample we also ensured that the expenditure had been authorised in line with the Financial Procedures Manual.</p>	<p>Expenditure tested was authorised in line with the Financial Procedures Manual.</p>	<p>None to note.</p>	●			

Appendix 1 – Detailed Findings & Recommendations

3.2 Financial Oversight	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.2.1 Ensure that: <ul style="list-style-type: none"> • A Principal or Chief Executive has been appointed • An Accounting Officer has been appointed • The Board meet regularly and conduct business only when quorate, where the board meets less than six times a year, obtain an explanation as to how effective financial oversight is ensured • An audit committee has been established, or another committee has been allocated the roles which would be undertaken by the audit committee (permissible where trust's turnover is <£50m) 	Discussed with Finance Director and reviewed relevant documentation.	A Chief Executive and Accounting Officer have been appointed. The board meet regularly, and a risk & audit committee has been established.	None to note.		<div style="background-color: #cccccc; height: 100%; width: 100%;"></div>		

Appendix 1 – Detailed Findings & Recommendations

3.2 Financial Oversight	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.2.2 Confirm that: <ul style="list-style-type: none"> Bank accounts, financial systems and records are operated by more than one person The academy's property is under the control of the Trustees and that measures are in place to prevent losses or misuse Full & accurate accounting records are kept. Accruals accounts are prepared. 	Discussed with Finance Director.	<p>There are four signatories on the Trust's bank accounts, the Principal, the Deputy Principal, the Assistant Head and the Site Manager.</p> <p>Monthly management accounts are prepared on an accruals basis.</p>	None to note.	●			

Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.4.1 Confirm that a register of interests is held and updated regularly for all board and local governing body members, and includes all directorship, partnerships, employment, trusteeships and governorships of each individual.	Reviewed the register of interest held and ensure that this has been updated regularly for all board and local governing body members.	The register of interests are held for all board and local governing body members and are updated at least annually in September.	None to note.	●			


Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>3.4.2 Ensure that any relevant interests of close family members of the Trust’s Members, Trustees, local governors and employees are included on the register of interests.</p>	<p>We confirmed that any relevant interests of the close family members of the Trust’s Members, Trustees, local governors and employees are included on the register of interests.</p>	<p>It was noted that the register of interests on the Trust’s website had not been updated to reflect the following changes in Trustees’ circumstances:</p> <ul style="list-style-type: none"> • A Trustee resigning from a directorship in June 2019. • A Trustee being appointed as a director in January 2019. 	<p>The register of interests should be updated regularly for all Board and local governing body members, and includes all directorship, partnerships, employment, trusteeships and governorships of each individual.</p>	<p>●</p>	<p>There were a number of staff dealing with the website which appears to have led to the oversight. One member of staff has now been tasked with ensuring any changes to the board are reflected on the website and companies house.</p>	<p>Clerk to trustees overseen by SBM</p>	<p>Immediate effect</p>

Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.4.3 Confirm that details of all Members, Trustees and key management personnel, including any business or pecuniary interests are disclosed on the Trust's website.	Reviewed the Trust's website to ensure that details of all Members, Trustees and key management personnel are disclosed.	Details of any business or pecuniary interests are disclosed on the Trust's website.	None to note.	●			
3.4.4 Discuss any related party transactions with the finance team and document them.	Discussed and documented any related party transactions with the finance team.	No related party transactions during the period.	None to note.	●			
3.4.5 Establish the procedure for ensuring that related party transactions are conducted at an arms length basis and in line with the Trust's procurement procedures.	Discussed with the Finance Manager the procedure for ensuring that related party transactions are carried out at arms length and in line with the Trust's procurement procedures.	There are sufficient controls to ensure that related party transactions are carried out at arms length.	None to note.	●			

Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.4.6 Ensure for all related parties: <ul style="list-style-type: none"> • ESFA have been notified prior to a related party transaction occurring; • Where the contract with the related party is in excess of £20,000 ensure that ESFA approval has been received prior to the transaction occurring. 	Discussed with the Finance Manager to ensure that ESFA have been notified prior to related party transactions occurring.	No related party transactions or contracts in excess of £20,000 in the period.	None to note.		<div style="background-color: #cccccc; height: 100%; width: 100%;"></div>	<div style="background-color: #cccccc; height: 100%; width: 100%;"></div>	<div style="background-color: #cccccc; height: 100%; width: 100%;"></div>

Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>3.4.7 For a sample of related party transactions, determine whether:</p> <ul style="list-style-type: none"> • The transaction has been conducted at an arms length basis; • The Trust's procurement procedures have been followed; • An 'at cost' agreement has been obtained prior to any expenditure being incurred; • The supplier is able to provide evidence under the open book arrangement that the supply of goods or services is 'at cost'. 	<p>Discussed whether there were any related party transactions with the Finance Manager.</p>	<p>No related party transactions during the period.</p>	<p>None to note.</p>	<p>●</p>	<div style="background-color: #cccccc; width: 100%; height: 100%;"></div>	<div style="background-color: #cccccc; width: 100%; height: 100%;"></div>	<div style="background-color: #cccccc; width: 100%; height: 100%;"></div>

Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>3.4.8 Establish whether any consultancy work is carried out by the Trust's staff e.g. Ofsted inspections and ensure that any fees receivable are properly accrued to the Trust rather than to individuals.</p>	<p>Discussed with the Finance Manager as to establish whether any consultancy work is carried out.</p>	<p>We noted that one member of staff carried out consultancy work during the period. Confirmed that this properly accrued to the Trust rather than to individuals.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 1 – Detailed Findings & Recommendations

3.4 Related Parties and Companies House	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>3.4.9 Review the Company's record on Companies House, and ensure:</p> <ul style="list-style-type: none"> All directors of the Trust are recorded; All appointments and resignations have been recorded at Companies House within 14 days of occurring; All other directorships listed are included within the Register of Business & Pecuniary Interests. 	<p>Reviewed Companies House and ensured that all details are correctly recorded.</p>	<p>It was noted that, in one instance, Companies House had not been informed about a new Trustee that had been appointed on 23 October 2019.</p>	<p>New trustees should be registered at Companies House within the relevant time scale.</p>	<p>●</p>	<p>Companies House is updated by our company secretary. One member of staff has now been tasked with ensuring any changes to the board are immediately passed to them and the entries at companies house are subsequently checked to ensure this has been carried out.</p>	<p>Clerk to trustees overseen by SBM</p>	<p>Immediate effect</p>

Appendix 1 – Detailed Findings & Recommendations

4.2 ICT	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>4.2.1 Review ESFA guidance in respect of the documentation and information which the Trust is required to include on its website. Ensure that all required information is included, and is easily accessible.</p>	<p>Reviewed the Trust's website with the Finance Director against ESFA guidance to determine whether the Trust had the information required to be included on the Trusts website.</p>	<p>From review of the Trust's website the following areas should be added/updated to meet ESFA guidance:</p> <ul style="list-style-type: none"> • The address of the chair of the governing body • Information about how parents can find out more about the curriculum the school is following • Information regarding how the pupil premium was spent in 18/19 and the effect it had on pupils • Information about how the school complies with public sector equality duty (update every year). 	<p>It is recommended that the Trust's website is updated to meet ESFA guidance.</p>	<p>●</p>	<p>There were a number of staff dealing with the website which appears to have led to some confusion. One member of staff has now been tasked with ensuring any changes to the board are reflected on the website and at companies house.</p>	<p>Clerk to trustees overseen by SBM</p>	<p>Immediate effect</p>

Appendix 1 – Detailed Findings & Recommendations

4.2 ICT	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
4.2.2 Confirm that an ICT strategy is in place and has been approved by the board, or if not, why not.	Discussed the strategy in place for ICT with the Finance Manager.	An IT strategy is in place but has not yet been approved by the board.	Ensure that an approved IT strategy is in place.	●	This was taken to the first available trustee meeting in Jan 20 and was approved.	Head Teacher	Completed Jan 20
4.2.3 Confirm that Trustees and Governors have adopted an 'Acceptable Use' IT policy either as part of the induction process or at subsequent meetings.	Discussed the Trust's policy around IT Acceptable Use with the Finance Manager.	It was noted that during the induction process staff will be issued with 'Staff Code of Conduct for ICT' form which they are required to read and sign.	None to note.	●			

Appendix 1 – Detailed Findings & Recommendations

4.4 Compliance with Delegated Authorities	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>4.4.1 Where any of the delegated authority transactions occurred in the period, ensure ESFA approval was obtained in advance of the transactions occurring.</p>	<p>Discussed with the Finance Manager to establish whether there were any delegated authority transactions which occurred in the period.</p> <p>Reviewed the nominal ledger for evidence of any delegated authority transactions in the period.</p>	<p>No transactions to note occurred in the period.</p>	<p>None to note.</p>	<p>●</p>	<p>[Redacted]</p>	<p>[Redacted]</p>	<p>[Redacted]</p>

Appendix 1 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>5.6.1 Review recommendations made in the most recent management letter received from the Trust’s external auditor, and Internal Assurance reports issued in the last year. Ensure:</p> <ul style="list-style-type: none"> • The Trust has implemented recommendations as stated within their response to the recommendations raised; • The recommendations have been implemented within the time period stated. 	<p>Reviewed the recommendations made in the most recent management letter received from the Trust’s external auditor and and Internal Assurance reports issued in the last year.</p>	<p>There were two recommendations made on the last Internal Assurance visit and no points on the latest management letter from the external auditors.</p> <ul style="list-style-type: none"> • Ensure that evidence of checks are recorded on the documentation in the supplier file. • Implement a related party procedures policy to ensure that related party transactions are conducted at an arm’s length basis. <p>All recommendations had been implemented.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 1 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.2 Review minutes of relevant meetings to ensure that the reports of the internal assurance findings and external audit findings are provided and discussed.	Reviewed the minutes of the relevant meetings to ensure that the internal assurance reports and management letter findings had been discussed.	Minutes of the relevant meetings appear to show relevant reports have been discussed at the meetings.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

1.1 Payroll	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>1.1.1 Select a sample of employees from the payroll report. Agree to personnel records and pay scales to confirm the amount paid is correct, and agree PAYE, NIC and pension contribution rates are correct.</p>	<p>A sample of employees were selected at random from the payroll reports.</p> <p>Each employee was agreed to personnel records, and the annual gross salary was agreed to teacher's salary statements.</p> <p>The gross salary was agreed to each individual spinal point to ensure the amount paid was correct.</p> <p>The PAYE, NIC and pension contribution rates were recalculated from the payroll records.</p>	<p>All employees selected were correctly agreed to personnel files.</p> <p>All gross salaries were agreed to relevant documentation.</p> <p>The PAYE, NIC and pension contributions had been correctly deducted.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 2 – Detailed Findings & Recommendations

1.1 Payroll	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.1.2 Check a sample of amendments to the payroll to ensure that appropriately authorised source documentation exists.	<p>A sample of amendments were selected and checked to the payroll reports.</p> <p>The samples were agreed to appropriately authorised source documents.</p>	All amendments sampled had been correctly processed.	None to note.	●			
1.1.3 Review the final payroll printout for one month to ensure that it has been authorised in line with the requirements of the Financial Procedures Manual.	The final payroll printouts for June 2020 were reviewed for authorisation.	<p>The payroll report was reviewed by the School Business Manager and authorised by the Headteacher.</p> <p>This is in line with the FPM requirements.</p>	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

1.1 Payroll	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>1.1.4 Review documentation to support decisions in respect of executive pay. Ensure:</p> <ul style="list-style-type: none"> The process is evidence based and reflects on each individual's performance; The process is agreed and documented in advance of decisions being taken; Decisions made reflect independent and objective scrutiny by the board; and The process is impartial. 	<p>Discussions held with the School Business Manage to confirm the process had been appropriately documented.</p>	<p>The executive pay was discussed, and evidence based.</p> <p>The discussion had been appropriately documented and minuted.</p> <p>The decision taken appeared to be independent, objective and impartial.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 2 – Detailed Findings & Recommendations

1.1 Payroll	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.1.5 In respect of Benefits in Kind, ensure: <ul style="list-style-type: none"> • A P11D is completed for relevant employees; • Where benefits are received by teaching staff, an appropriate amendment has been made to their terms and conditions of employment. 	Discussed with the School Business Manager as to whether there had been any benefits for any senior employees.	There had been no benefits to any senior employees.	None to note.	●			
1.1.6 Ensure that all senior employees' payroll arrangements fully comply with HMRC guidance.	Discussed with the School Business Manager as to whether there had been any benefits for any senior employees.	There had been no benefits to any senior employees.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

1.1 Payroll	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.1.7 Review the business cases for a sample of severance or redundancy payments made during the period and ensure that value for money has been demonstrated.	<p>Discussed with the School Business Manager whether there had been any severance or redundancy payments in the period.</p> <p>Reviewed the nominal ledger and relevant payroll reports to identify redundancy payments.</p>	It was noted that there had been no severance or redundancy payments in the period.	None to note.	●			
1.1.8 Ensure no payments have been made to Trustees.	Reviewed the payroll reports to ensure no payments had been made to the Trustees.	It was noted that three Trustees were paid through the payroll, however this was in relation to their roles as a Teacher, Site Manager and Head Teacher.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

4.1 Internal Controls, Financial Monitoring and Oversight	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>4.1.1 Ensure that, for the areas identified, that:</p> <ul style="list-style-type: none"> A policy is in place, whether contained within the Academy's Financial Manual or a separate policy; The procedures and policies in place are fit for purpose; The procedures and policies are compliant with the recommendations in the Academies Financial Handbook; and The policies and procedures have been approved by the board. 	<p>Reviewed the Academies Financial Handbook to ensure that the Trust's policies were compliant.</p> <p>Reviewed board minutes to ensure that the policies had been approved by the Board.</p>	<p>The Trust did not have policies in place for:</p> <ul style="list-style-type: none"> Recording, posting and reconciliation of income receivable from the ESFA and other government sources <p>Agreed that the policies were compliant with the Academies Financial Handbook.</p> <p>All policies appeared to have been approved by the Board.</p>	<p>Ensure there are policies in place for all areas identified.</p>	●	<p>The Academy's finance policy will be updated to include the observation. The policy will then be taken to a trustee meeting for approval.</p>	SBM	March 2021

Appendix 2 – Detailed Findings & Recommendations

4.5 Policies and Filing Compliance	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>4.5.1 Establish whether the policies listed below are in place and whether they are adequate for the purposes of the Trust:</p> <ul style="list-style-type: none"> • Giving and receiving of gifts; • Hospitality; • Awards; • Prizes or other benefits; • Expenses; • Staff gifts & flowers; • Senior leadership meetings expenses. 	Reviewed the Financial Procedures Manual for the policies in place.	<p>Agreed that the Trust had the appropriate policies in place.</p> <p>From a review of the policies, it was noted that these were adequate for the purposes of the Trust.</p> <p>However, the Trust does not have a policy for Awards and Prizes and other benefits.</p>	We recommend policy for Awards and Prizes and other benefits is implemented.	●	The gifts and hospitality policy to be amended to include the recommendations. The policy will then be taken to trustees for approval.	SBM	March 2021

Appendix 2 – Detailed Findings & Recommendations

4.5 Policies and Filing Compliance	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>4.5.2 For a sample of the transactions identified above, ensure that the transaction has been treated in accordance with the Trust's relevant policy.</p>	<p>Reviewed the gift register to determine if there had been any gifts in the period.</p> <p>Reviewed the general ledger for any payments made to senior leadership and expenses.</p>	<p>From a review of the general ledger, there had been no senior leadership expenses.</p> <p>Reviewed the expenses in the period and agreed them to supporting documentation and ensured they were in line with the expenses policy.</p> <p>Reviewed a sample of staff gifts and flowers and ensured that the amount purchased did not exceed the policy.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 2 – Detailed Findings & Recommendations

4.5 Policies and Filing Compliance	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
4.5.3 Review filing requirements detailed on the Academies planning calendar and ensure all deadlines to date have been met.	<p>Reviewed the Academies planning calendar and reviewed the Trust's website and Companies House to ensure all deadlines had been met.</p> <p>We selected a sample of deadlines and ensured they had been met.</p>	<p>From the sample of deadlines selected in the term, all had been met.</p> <p>Census data reports were submitted, and accounts were filed at Companies House on time. 2018-19 audited financial statements were not presented on the Trust's website, instead the 2016 financial statements are attached.</p>	Publish 2018-19 audited financial statements on the Trust's website.	●	The correct file to be attached as a matter of urgency	SBM	Jan 2021
4.5.4 Review the accounting system for any evidence of purchases of alcohol and ensure this is not for use by the Trust.	Reviewed the general ledger for evidence of transactions for alcohol.	It was noted there was no evidence of purchase of alcohol.	None to note.	●			
4.5.5 Ensure there is a gift register in place for both gifts given and gifts received and determine whether these are in line with the Academies Financial Handbook.	Reviewed the gift register and reviewed the nominal ledger for evidence of gifts.	It was noted that gifts and hospitality given during the period were correctly recorded on the register.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.1 Human Resources Procedures	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.1.1 Review the HR and payroll procedures in place ensuring that they are adequate for the needs of the Trust. Ensure that the following areas are covered: <ul style="list-style-type: none"> • New starters; • Leavers; • Amendments to personal details; • Grievance & disciplinary procedures. 	Discussed the procedures in place for new starters, leavers and amendments with the School Business Manager and reviewed the Financial Procedures Manual.	<p>The procedures in place are well documented and fit for purpose.</p> <p>Any documentation is approved by the relevant persons prior to being sent to the external payroll provider.</p>	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.1 Human Resources Procedures	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.1.2 Check a sample of the following for adherence with established policy: <ul style="list-style-type: none"> • New starters; • Leavers; • Amendments to personal details. 	Selected a sample of new starters from the period to Spring Term.	<p>All of the new starters which were selected had not been entered on to the payroll prior to the start date and had the appropriate HR file set up.</p> <p>The new starters had sufficient documentation held.</p>	None to note.	●			
	Selected a sample of leavers from the period to Spring Term.	Leavers had the relevant documentation on file and sent to Payroll Provider. No evidence that payments continued subsequent to the termination date.	None to note.	●			
	Selected a sample of amendments to the payroll from the period to Spring Term.	Employees are required to complete relevant documentation to amend any personal details. Agreed that the Trust's form had been correctly completed and sent to the payroll provider.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.1 Human Resources Procedures	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.1.3 Ensure salary statements are maintained for all staff and verify a sample to the payroll reports.	<p>Selected a sample of employees at random.</p> <p>Obtained the salary statements for each employee to trace to payroll reports.</p>	<p>For each employee selected, there was an appropriate salary statement held.</p> <p>The amount per the salary statement was then traced through to the payroll reports, and the salary per the payroll reports agreed to their statement.</p>	None to note.	●			
5.1.4 Ensure appraisals have been carried out in line with the Trust policy.	<p>Reviewed the appraisal policy supplied by the School Business Manager.</p> <p>Reviewed an appraisal document to ensure it has been carried out in line with the Trust's policy.</p>	<p>The Trust has an adequate policy in place.</p> <p>From a review of the appraisal document, this is carried out in line with the policy.</p>	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.1 Human Resources Procedures	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.1.5 Confirm the Trust has a pay policy in place and that has been approved by the board.	Reviewed the pay policy and the board meeting minutes to ensure this had been approved by the Board.	There was an appropriate pay policy in place which was approved by the board in September 2019.	None to note.	●			
5.1.6 Discuss with the Trust staff as to whether any consultants are utilised and ensure they are paid with respect of the Academies Financial Handbook.	Discussed with the School Business Manager. Reviewed the nominal ledger for evidence of consultant costs.	Noted that no staff are utilised on a consultancy basis.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.5 General Data Protection Regulations (GDPR)	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.5.1 Discuss the policies and procedures the Trust has in place to comply with GDPR requirements. Ensure that the following are in place: <ul style="list-style-type: none"> • Data Retention Period; • Privacy Notice; • Subject Access Request Process; • Data Breach Procedure. 	Reviewed the Trust's website for the privacy notices. Reviewed the Data Protection Policy procedures.	The Trust has appropriate policies and procedures in place for GDPR. All members of staff are given appropriate training on GDPR and the relevant privacy notices are on the Trust's website.	None to note.	●			
5.5.2 Confirm that a Data Protection Officer has been appointed.	Reviewed the Data Protection Policy procedures.	Confirmed that a Data Protection Officer had been appointed. Agreed this to the Trust's website.	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure: <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year. Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.	Bank It was identified that, in one instance, a cash receipt was received on 17 December 2019 and had not been banked by the date of the Autumn Term Internal Assurance Visit. No instances of cash not being banked promptly.	None to note.	●			
	NB The observations for the current term are included in bold.	Related Parties It was noted that the register of interests on the Trust's website had not been updated to reflect all changes in Trustees' circumstances. It was noted that not all Trustees were included on the register of interests on the Trust's website.	The register of interests should be updated regularly for all Board and local governing body members, and includes all directorships, partnerships, employment trusteeships and governorships of each individual.	●	The register of interests to be checked and updated as a matter of urgency	SBM	Jan 21

Appendix 2 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure:</p> <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>It was noted that, in one instance, Companies House had not been informed about a new Trustee that had been appointed on 23 October 2019.</p> <hr/> <p>Companies House has now been informed about new Trustees.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 2 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure: <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>ICT</p> <p>From a review of the Trust's website, it was noted that some areas should be added/updated to meet ESFA guidance.</p> <hr/> <p>The following areas have not been updated:</p> <ul style="list-style-type: none"> Information about how the school complies with public sector equality duty (should update every year.) 	<p>It is recommended that the Trust's website is updated to meet ESFA guidance.</p>	●	<p>The website has already been reviewed and these items are in place</p>	HT/IT	Completed

Appendix 2 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.2 Review minutes of relevant meetings to ensure that the reports of the internal assurance findings and external audit findings are provided and discussed.	Reviewed the board meeting minutes supplied by the School Business Manager.	<p>It was noted that both the external audit and the internal assurance visits and reports were discussed at board meetings.</p> <p>From a review of the minutes, it can be agreed that findings are provided and discussed.</p>	None to note.	●			

Appendix 2 – Detailed Findings & Recommendations

5.7 Health & Safety	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>5.7.1 Obtain a copy of the latest health and safety report and ensure that this is reported to the board on a timely basis.</p>	<p>Obtained a copy of the latest Health and Safety report and the board meeting minutes which approved this.</p>	<p>It was noted that the most recent health and safety report was for the period to February 2020.</p> <p>From a review of the health and safety report, there had been no major issues.</p> <p>From a review of the board meeting minutes, there was no evidence of the results of the external health and safety audit being reported to the board.</p>	<p>Ensure that health and safety reports are reported to the board on a timely basis.</p>	<p>●</p>	<p>The Covid lockdown resulted in a number of meetings being initially cancelled. The meeting to which the health and safety report would have been taken was one of these. The results of the Feb 20 health and safety audit will be taken to the next meeting (March 21)</p>	<p>Site Manager</p>	<p>March 21</p>

Appendix 3 – Detailed Findings & Recommendations

1.5 Purchases & Payments	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.5.1 Select a sample of purchase invoices from the nominal ledger and ensure that the items outlined in the internal assurance plan have been appropriately addressed.	<p>Selected a sample of purchase invoices, including an item with capital nature from the nominal ledger.</p> <p>The transactions were then traced through to supporting documentation, including the purchase order and invoice.</p> <p>Ensured that documents were appropriately authorised, agreed to the accounting system and were paid according to the Financial Procedures Manual.</p>	It was noted that, of the sample of five, all items sampled had appropriately authorised documents on file and had been paid in accordance with the Financial Procedures Manual.	None to note.	●			
1.5.2 Review progress against any significant capital contracts to ensure payments made are appropriate and progress is satisfactory.	<p>Discussed the progress of capital contracts with the Finance Manager.</p> <p>Reviewed the nominal ledger for any evidence of significant capital works.</p>	It was noted that there had been no significant capital contracts in the period.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.5 Purchases & Payments	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.5.3 Obtain a list of any capital projects undertaken in the last 12 months and ensure they have been recorded as such and not as a revenue transaction.	<p>Discussed with the Finance Manager the details of any capital projects undertaken in the last 12 months.</p> <p>Reviewed the nominal ledger for any evidence of significant capital works.</p>	It was noted that there had been no capital projects completed in the last 12 months.	None to note.	●			
1.5.4 Review process in place to update supplier details and ensure that they are robust and fit for purpose.	Reviewed the Financial Procedures Manual for process in place.	It was noted that any changes to existing supplier details are always followed up before a change is made in order to eliminate fraud. Upon receipt of notification of changes, the company is contacted using existing details to validate information. The original notification is annotated, signed and dated by the individual obtaining the confirmation and updating the supplier details before filing.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.5 Purchases & Payments	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.5.5 Review a sample of suppliers whose details have been changed during the period and ensure procedures were correctly followed.	Reviewed a sample of suppliers whose details had changed and agreed them to supporting documentation.	It was noted that for one change in supplier details, there was no evidence of the company being contacted using existing details to validate information.	Ensure there is evidence of companies being contacted using existing details prior to changing any company details.	●	Staff reminded of the importance of following procedures when changing supplier details.	SBM	Immediate
1.5.6 Discuss with staff the procedure in place to address urgent payment requests received internally or from external sources.	<p>Discussed the procedure with the School Business Manager.</p> <p>Corroborated the results of the discussion against the Financial Procedures Manual.</p>	<p>Confirmed that there are sufficient controls and segregation of duties in place.</p> <p>Therefore, should there be an urgent payment required then there is minimal risk of fraud occurring.</p>	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.5 Purchases & Payments	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.5.7 Discuss the procedure for disposing of confidential information and agree to supporting documentation as far as possible.	<p>Discussed the procedures with the School Business Manager.</p> <p>Reviewed the nominal ledger for any evidence of confidential waste disposal costs.</p>	It was noted that the Trust contracts a professional third party to shred and dispose of confidential information.	None to note.	●			
1.5.8 Review a sample of leasing arrangements and ensure they are correctly classified as an operating lease based upon the terms and conditions of the agreement.	<p>Obtained a list of leases held by the Trust and selected a sample.</p> <p>Obtained leasing agreements and nominal ledger postings.</p>	It was noted from a review of the lease agreements that these were correctly classified as an operating lease and had been posted to the accounting system correctly.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.6 Petty Cash, Expenses and Debit & Credit Card Expenditure	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.6.1 Select a sample of petty cash transactions and debit/credit card transactions and ensure that the items outlined in the internal assurance plan have been appropriately addressed.	<p>A sample of credit and debit card expenditure was selected, and this was agreed to credit and debit card statements.</p> <p>The sample was agreed to authorised supporting documentation.</p>	It was noted that two debit card purchases were both claimed and authorised by the same individual.	Ensure debit card purchases are claimed and authorised by different people.	●	All staff expenses are required to be countersigned by another appropriate member of staff (HT, DHT or SBM) if the claimant is also the budget holder. SBM to remind staff and ensure compliance.	SBM	Immediate

Appendix 3 – Detailed Findings & Recommendations

1.6 Petty Cash, Expenses and Debit & Credit Card Expenditure	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.6.2 Select a sample of expense payments. Agree to supporting expense claim, ensuring that it is authorised in accordance with the requirements of the Financial Procedures Manual and supported by valid VAT receipts.	<p>Obtained a list of expense payments made in the period.</p> <p>Selected a sample of expense claims and obtained supporting documentation.</p>	<p>Expense claims selected had appropriate expense claims which were signed by an appropriate member of finance staff.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 3 – Detailed Findings & Recommendations

1.7 Fixed Assets	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>1.7.1 Review the fixed assets register and/or inventory listing. Ensure there is sufficient detail in the relevant listings. Select a sample of items and for each item:</p> <ul style="list-style-type: none"> • Confirm that the item is capital in nature; • Check the depreciation charge has been correctly calculated in line with the Trust's accounting policy; • Physically verify that the asset exists, reviewing for indicators of impairment and obsolescence 	<p>The fixed asset register to August 2020 was reviewed and a sample of fixed assets were selected.</p> <p>The sample was physically verified and reviewed for any impairment.</p> <p>The depreciation charge per the fixed asset register was compared to the depreciation policy to check for accuracy.</p>	<p>All assets were physically verified, capital in nature and showed no signs of impairment.</p> <p>The depreciation charge per the fixed asset register agreed to the depreciation policy that the Trust had set.</p>	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.7 Fixed Assets	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.7.2 For a sample of additions in the period: <ul style="list-style-type: none"> • Agree the value of the addition to a supporting invoice; • Confirm that the asset is capital in nature; • Confirm that the depreciation charge has been correctly calculated in line with the Trust's accounting policy; • Ensure that the funding source for the expenditure has been correctly identified. 	<p>A sample of fixed asset additions were selected for the period to August 2020.</p> <p>Obtained the purchase invoice for each item and confirmed that it was capital in nature.</p> <p>The depreciation charges were recalculated and the depreciation policy used was agreed.</p>	<p>The two additions were correctly agreed to purchase invoices and were capital in nature.</p> <p>The funding source had been correctly identified.</p> <p>The depreciation charge had been calculated correctly and was in line with the Trust's accounting policy.</p>	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.7 Fixed Assets	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.7.3 For a sample of disposals in the period: <ul style="list-style-type: none"> • Ensure that any disposals have been authorised in line with the requirements of the Financial Procedures Manual; • Ensure that the Fixed Asset Register and accounting system reflect the disposal made. 	Reviewed the fixed asset register to August 2020 to identify whether there had been any disposals in the period.	From a review of the fixed asset register, there had been no disposals of fixed assets in the period.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.7 Fixed Assets	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.7.4 Ensure the Trust has a programme of maintenance works based on current condition data, or if not, why not.	Discussed with the School Business Manager to ensure that the Trust has an appropriate programme of maintenance works.	<p>The Site Manager and Head Teacher meet on an annual basis to plan future developments and improvements.</p> <p>Ensured that any issues are raised by the maintenance team and then any expenditure relating to these is authorised by the relevant member of the finance team.</p>	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations


1.8 Bank & Cash Management	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.8.1 Ensure bank reconciliations are correctly prepared and authorised in line with the requirements of the Financial Procedures Manual on at least a monthly basis.	<p>The bank reconciliations were reviewed for February and June 2020 and were agreed to the bank statements.</p> <p>Ensured that bank reconciliations were authorised in line with the Financial Procedures Manual.</p>	<p>All bank reconciliations agreed to the bank statements and the bank balances per the accounting system.</p> <p>The reconciliations were prepared by the School Business Manager and authorised by the Headteacher.</p> <p>It was noted that bank reconciliations were not prepared within 1 month of month end.</p>	Prepare bank reconciliations within 1 month of month end.	●	Bank reconciliations are completed as early as possible after the month end. At certain times of the year (eg year end or during lockdown when remote working) , it is extremely difficult to complete them within this timeframe. We will endeavor to complete them within one month and if this is not possible, will notify the Head and chair to report that it has not been possible	SBM/FM	With immediate effect
1.8.2 Review banking arrangements and ensure they are adequate and that there is appropriate segregation of duties.	<p>The banking arrangements documented within the Financial Procedures Manual were reviewed and confirmed with the School Business Manager.</p> <p>A sample of payment runs were selected to ensure appropriate segregation of duties.</p>	<p>All payment runs selected were correctly prepared and reviewed.</p> <p>The payment runs were correctly authorised and were correctly traced to bank statements.</p>	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.8 Bank & Cash Management	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.8.3 Review the safe log or other similar record to ensure that all cash movements in and out of the safe are recorded. Trace a sample of items recorded as banked to the Trust's bank statement and ensure they have been banked in a timely manner. Ensure receipts have been issued for a sample of these transactions.	Due to the recent outbreak of COVID-19, we performed this internal assurance remotely, and therefore it was agreed that we were unable to count any money from the safe.	We have carried out this test in the past and not noted any issues therefore we can be satisfied that money is held in the safe correctly.	None to note.	●			
1.8.4 Count any petty cash held in the safe, and agree this to supporting documentation.	Due to the recent outbreak of COVID-19, we performed this internal assurance remotely, and therefore it was agreed that we were unable to count any money from the safe.	We have carried out this test in the past and not noted any issues therefore we can be satisfied that money is held in the safe correctly.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

1.8 Bank & Cash Management	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.8.5 Confirm purchasing cards, petty cash, and cash to be banked are stored securely.	Due to the recent outbreak of COVID-19, we performed this internal assurance remotely, and therefore it was agreed that we were unable to count any money from the safe.	We have carried out this test in the past and not noted any issues therefore we can be satisfied that money is held in the safe correctly.	None to note.	●			
1.8.6 Review the bank statements of evidence of cash banked and ensure this is not in excess of the amounts insured.	Reviewed the bank statements to ensure no cash banked exceeded this.	<p>Cash is insured through the Risk Protection Agreement.</p> <p>We noted that only low amounts of cash are received due to the use of Parent Pay.</p> <p>From a review of the bank statements, no large amounts of cash have been banked.</p>	None to note.	●			



Appendix 3 – Detailed Findings & Recommendations

1.9 Investments	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
1.9.1 Review the nominal ledger for evidence of any investments made and ensure these comply with the Investment Principles included in Academies Financial Handbook.	Reviewed the nominal ledger for evidence of investments and obtained supporting documentation.	No investments were identified from the nominal ledger.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

3.1 Financial Systems Access and Segregation Of Duties	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.1.1 Review the user profiles and access rights to the financial system for all members of staff.	<p>Reviewed the user profiles and access rights with the School Business Manager.</p> <p>Reviewed the access rights per the Financial Procedures Manual to ensure they were in line with the procedure being followed.</p>	<p>The authorisation levels per the Financial Procedures Manual are considered to be appropriate for the Trust.</p> <p>These procedures are being followed correctly.</p>	None to note.	●			
3.1.2 Review the roles and responsibilities of the finance team members and conclude on whether there is sufficient segregation of duties.	Reviewed the roles and responsibilities of the finance team.	<p>Each member of the finance team have a different role and difference access rights.</p> <p>At least two members of the team are involved with every transaction, therefore there are sufficient segregation of duties.</p>	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

3.2 Month End Procedures and Management Accounts	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>3.2.1 Document and review the month end procedures detailed within the Financial Procedures Manual. Consider whether:</p> <ul style="list-style-type: none"> The procedures ensure that the Trust manages debtors, creditors and cash flow; The procedures undertaken comply with the requirements of the Financial Procedures Manual; Month-end control account reconciliations are correctly prepared and reviewed in a timely manner; Sufficient consideration is given to all areas of the Trust's finances on a monthly basis. 	<p>Reviewed the Financial Procedures Manual to ensure that the month end procedures were being appropriately followed.</p>	<p>The monthly accounts procedures involve the management of debtors, creditors and cash flows.</p> <p>The procedures are in line with the Financial Procedures Manual and sufficient consideration is given to all areas of the Trust's finances.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 3 – Detailed Findings & Recommendations

3.2 Month End Procedures and Management Accounts	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.2.2 Ensure: <ul style="list-style-type: none"> • Management accounts are provided monthly to the chair of Trustees; • All other Trustees receive management accounts at least six times per year. 	Reviewed the management accounts file and the minutes of meetings.	It was noted that management accounts are provided monthly to the Chair of Trustees and that all other Trustees receive management accounts at least six times per year.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

3.2 Month End Procedures and Management Accounts	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>3.2.3 Ensure that management accounts include the following:</p> <ul style="list-style-type: none"> Income & Expenditure Statements; Balance Sheet; Cash Flow Statement; Comparison of actual and budgeted figures, with explanations for any variances arising. 	<p>Reviewed the management accounts from January 2020 to August 2020 and selected two months at random.</p> <p>Ensured that the month selected at random included an Income and Expenditure Statement, a Balance sheet, a Cash Flow forecast and a comparison to budgets.</p>	<p>The month selected contained an Income and Expenditure Statement, a Balance Sheet and a comparison to budgets, as well as other supporting documents such as bank reconciliations, aged creditor report, aged debtor report and VAT workings.</p> <p>It was noted that management accounts did not include:</p> <ul style="list-style-type: none"> Cash flow 	<p>Ensure that management accounts include the following:</p> <ul style="list-style-type: none"> Cash flow 	<p>●</p>	<p>The cost centre reports include reasons for variances. These are discussed with the Chair and Head Teacher during monthly meetings and also with the business committee during meetings. The monthly packs are circulated to all trustees on the board with reasons for variances included.</p> <p>Cashflow forecast to be reinstated into monthly accounts</p>	<p>SBM</p>	<p>Immediate</p>

Appendix 3 – Detailed Findings & Recommendations

3.2 Month End Procedures and Management Accounts	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
3.2.4 Ensure financial KPI's have been selected and performance is measured regularly against these.	<p>Reviewed the Business Committee minutes.</p> <p>Selected a month at random from January 2020 to August 2020 and ensured that financial KPI's were used.</p>	<p>The minutes contained a list of KPI's used.</p> <p>It listed the KPI, the target and the actual performance.</p> <p>The KPI's were discussed in the meeting minutes.</p>	None to note.	●			
3.2.5 Review board meeting minutes and ensure that management accounts are considered by the board at each meeting during the period.	Reviewed Board meeting minutes for a month selected at random.	For the month selected, the management accounts were discussed in detail by the Board and they were attached and filed along with the minutes.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

5.3 Risk Management	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>5.3.1 Ensure that the Trust maintains a risk register for each school within the Trust, as well as a separate Trust risk register; these have been approved by the board and reviewed regularly.</p>	<p>Obtained and reviewed the risk register held by the Trust.</p>	<p>The Trust covers all important risks.</p> <p>The last risk register covers all aspects of the Academies' Financial Handbook which includes focus on budgets and financial management.</p> <p>The risk register has incorporated areas of operational, financial and strategic risk and therefore it appears to be a well weighted register.</p>	<p>None to note.</p>	<p>●</p>			

Appendix 3 – Detailed Findings & Recommendations

5.3 Risk Management	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.3.2 Ensure that the risk register includes contingency and business continuity planning; this has been approved by the board and reviewed regularly.	Reviewed the Business and Continuity plan provided by the School Business Manager.	Agreed that the Continuity Plan had been reviewed and confirmed in the Board minutes.	None to note.	●			
5.3.3 Ensure that the Trust has adequate insurance cover to meet legal obligations.	Reviewed ESFA documentation to ensure the Trust has adequate insurance cover.	Viewed ESFA documentation, which stated that the Trust has unlimited cover with RPA.	None to note.	●			
5.3.4 Where the Trust is not a member of the Academies Risk Protection Arrangement (RPA), obtain explanations and review documentation to confirm that value for money has been ensured.	The Trust is a member of the Academies Risk Protection, therefore no issues.	As the Trust is a member of the Academies Risk Protection, there are no issues noted here.	None to note.	●			

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure:</p> <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>Policies</p> <p>The Trust did not have policies in place for:</p> <ul style="list-style-type: none"> Recording, posting and reconciliation of income receivable from the ESFA and other government sources. <p>Recommendations from the Spring Term are still outstanding. The Spring and Summer Term testing was undertaken together as a result of COVID-19 and therefore no opportunity to implement the recommendations.</p>	<p>Ensure there are policies in place for all areas identified.</p>	●	<p>The Academy's finance policy will be updated to include the observation. The policy will then be taken to a trustee meeting for approval.</p>	SBM	March 2021

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure: <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>Policies</p> <p>The Trust does not have a policy for Awards and Prizes and other benefits.</p> <hr/> <p>Recommendations from the Spring Term are still outstanding. The Spring and Summer Term testing was undertaken together as a result of COVID-19 and therefore no opportunity to implement the recommendations.</p>	<p>We recommend policy for Awards and Prizes and other benefits is implemented.</p>	●	<p>The gifts and hospitality policy to be amended to include the recommendations. The policy will then be taken to trustees for approval.</p>	SBM	March 2021

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure: <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>ICT</p> <p>2018-19 audited financial statements were not presented on the Trust's website, instead the 2016 financial statements are attached.</p> <p>Recommendations from the Spring Term are still outstanding. The Spring and Summer Term testing was undertaken together as a result of COVID-19 and therefore no opportunity to implement the recommendations.</p>	<p>Publish 2018-19 audited financial statements on the Trust's website.</p>	●	<p>The correct file to be attached as a matter of urgency</p>	SBM	Jan 2021

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
<p>5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure:</p> <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>Related Parties</p> <p>It was noted that the register of interests on the Trust's website had not been updated to reflect all changes in Trustees' circumstances.</p> <p>Recommendations from the Spring Term are still outstanding. The Spring and Summer Term testing was undertaken together as a result of COVID-19 and therefore no opportunity to implement the recommendations.</p>	<p>The register of interests should be updated regularly for all Board and local governing body members, and includes all directorships, partnerships, employment trusteeships and governorships of each individual.</p>	●	<p>The register of interests to be checked and updated as a matter of urgency</p>	SBM	Jan 2021

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure: <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>Health & Safety</p> <p>There was no evidence of the results of the external health and safety audit being reported to the board</p> <hr/> <p>Recommendations from the Spring Term are still outstanding. The Spring and Summer Term testing was undertaken together as a result of COVID-19 and therefore no opportunity to implement the recommendations.</p>	<p>Ensure that health and safety reports are reported to the board on a timely basis.</p>	●	<p>The Covid lockdown resulted in a number of meetings being initially cancelled. The meeting to which the health and safety report would have been taken was one of these. The results of the Feb 20 health and safety audit will be taken to the next meeting (March 21)</p>	Site Manager	March 2021

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.1 Review recommendations made in the most recent management letter received from the Trust's external auditor, and Internal Assurance reports issued in the last year. Ensure: <ul style="list-style-type: none"> The Trust has implemented recommendations as stated within their response to the recommendations raised; The recommendations have been implemented within the time period stated. 	<p>Reviewed the most recent management letter received and reviewed the Internal Assurance reports issued in the last year.</p> <p>Discussed points raised with the School Business Manager and where applicable reviewed information to ensure recommendations had been implemented.</p> <p>NB The observations for the current term are included in bold.</p>	<p>ICT</p> <p>From a review of the Trust's website, it was noted that some areas should be added/updated to meet ESFA guidance.</p> <hr/> <p>Recommendations from the Spring Term are still outstanding. The Spring and Summer Term testing was undertaken together as a result of COVID-19 and therefore no opportunity to implement the recommendations.</p>	<p>It is recommended that the Trust's website is updated to meet ESFA guidance.</p>	●	<p>The website has already been reviewed and these items are in place</p>	HT/IT	Completed

Appendix 3 – Detailed Findings & Recommendations

5.6 Review of Implementation of Recommendations	Work completed	Observations	Recommendations	Status	Management response	Responsible	Target date for completion
5.6.2 Review minutes of relevant meetings to ensure that the reports of the internal assurance findings and external audit findings are provided and discussed.	Reviewed the board meeting minutes supplied by the School Business Manager.	<p>It was noted that both the external audit and the internal assurance visits and reports were discussed at board meetings.</p> <p>From a review of the minutes, it can be agreed that findings are provided and discussed.</p>	None to note.	●			



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