



Children and Young People Overview and Scrutiny Committee – Supplementary

Thursday 19 July 2012 at 7.00 pm
Committee Rooms 1 and 2, Brent Town Hall, Forty
Lane, Wembley, HA9 9HD

Membership:

Members

Councillors:

Mashari (Chair)
Cheese (Vice-Chair)
Aden
Al-Ebadi
Kansagra
Matthews
Mitchell Murray
Pavey

First alternates

Councillors:

S Choudhary
CJ Patel
Oladapo
Denselow
Baker
Leaman
Daly
Krupa Sheth

Second alternates

Councillors:

Hector
Sneddon
Harrison
RS Patel
HM Patel
Lorber
Ogunro
Hossain

Statutory Co-optees

Mrs Shabna Abbasi
Alloysius Frederick
Dr Nanda Kumar
Elsie Points

Non-statutory Co-optees

Mrs Hawra Imane
Dr J Levison

Observers

Mr A Carter
Ms J Cooper
Mrs L Gouldbourne
Ms C Jolinon
Mr B Patel
Brent Youth Parliament
representatives

For further information contact: Bryony Gibbs, Democratic Services Officer
020 8937 1355 bryony.gibbs@brent.gov.uk

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The press and public are welcome to attend this meeting

Agenda - Supplementary

Introductions, if appropriate.

Apologies for absence and clarification of alternate members


Item	Page
5 Background of Auditing Practices in Brent	1 - 22

This report provides details of audits carried out in Brent Schools over the last two years. Members will also receive information on governing practices and support provided to governors, along with an outline of the procedures in place within Children and Families to ensure probity and the practice of correct auditing policies and procedures.



Please remember to *SWITCH OFF* your mobile phone during the meeting.

- The meeting room is accessible by lift and seats will be provided for members of the public.
- Toilets are available on the second floor.
- Catering facilities can be found on the first floor near the Paul Daisley Hall.
- A public telephone is located in the foyer on the ground floor, opposite the Porters' Lodge

	<p>Children and Young People Overview and Scrutiny Committee 19 July 2012</p> <p>Report from the Director of Finance and Corporate Services and the Director of Children & Families</p>
<p>For Information</p>	
<p>An Overview of School Financial Management in Brent Schools – 2012/13</p>	

1. Background

- 1.1. This report provides an overview of the current situation regarding financial management in Brent Schools. As day to day financial management is a function that is delegated to Schools this report reflects a strategic view of some of the issues that have been identified and the support and controls that are in place to ensure good financial management in schools.
- 1.2. Although day to day financial management is a responsibility delegated to governing bodies the Council maintains an important role in ensuring public funds passed onto schools are spent appropriately. The Director of Finance has section 151 responsibilities to ensure sound financial systems and controls are in place across the council and in its schools.
- 1.3. There are a number of systems and practices in place to allow the Director of Finance to discharge his responsibilities regarding schools which include:
 - Regular internal audit reviews
 - Key documents and guidance including: Schools Financial Regulations, Scheme of Financial Management, Schools Standards Value Statements.
 - Guidance and information updates via the schools intranet
 - Regular seminars for school bursars
 - Regular meetings with Headteachers
 - Training sessions for Headteachers, Bursars and Governors

2. Support and Guidance Available for Schools

- 2.1. The council has in place a variety of measures to support and challenge schools to ensure good financial management. Examples of the main measures are set out in the rest of section 2 of this report. All information updates and guidance notes are made available to all schools and are completely free; the remainder of the measures shown below are available to all schools mainly on a traded basis.
- 2.2. **Updates and Guidance:** The standard communication channel with Brent schools is via the Schools Extranet and this is used to regularly provide schools with guidance, instruction and topical issues regarding financial management. Appendix A shows some examples of the information and guidance that has been provided to schools recently regarding financial management and finance issues.
- 2.3. **Training for Headteachers and Bursars:** The Schools Finance Team provides regular and topical training sessions that all Schools can choose to attend and for schools that buy into a finance traded service package, attendance at these courses are included as part of the package. Appendix B sets out the programme that was available for 2011/12
- 2.4. **Training for Governors:** Regular training sessions are available for all governors on financial management. Set out below is the training that was available over the past years

Governor Training

Financial Management Standard

28th September 2010 7pm – 9pm

6th October 2010 7pm – 9pm

- Focus on what is required for schools to meet the FMSiS

Schools Financial Management

11th May 2011 7pm – 9pm

15th June 2011 7pm – 9pm

- Focus on governor roles and responsibilities for financial matters including suggestions for good practice and information about the audit process.

Schools Financial value Standard

24th February 2012 10am – 12noon

15th March 2012 7pm – 9pm

26th April 2012 7pm – 9pm

- Guide governors through the timescales and requirements of SVFS

Schools Finance – Jobs for the Autumn

17th May 2012 10am – 12noon

28th June 2012 7pm – 9pm

- Focus on governor roles and responsibilities for financial matters including suggestions for good practice and information about the audit process.

Governors Conference

27th June 2012

- Annual governors conference to discuss the future of school governance and how we can improve the outcomes for Brent schools

- 2.5. **Bursar Meetings:** meetings are held each term for school bursars that are very well attended and cover all relevant and topical finance issues. A standard feature on the agenda is a session on Audit issues. Colleagues from Audit regularly attend to provide a briefing on key issues identified through the regular school audits.
- 2.6. **Pre-Audit and Post Audit visits:** For schools which have bought a Finance traded service package schools can request a free visit both before the audit and after the audit. The pre-audit visit is designed to brief the school on what the key documents and processes are that the audit review is likely to focus on so that the school can ensure it has in place what is required. The post audit visit provides guidance and support to the school in putting together its action plan to address any issues that the audit review has identified.
- 2.7. **Ad-hoc support:** The schools Finance Team receives a large number of invites and attends key Governing Body meetings or Finance Committee meetings where some specialist financial advice is required. These will often be related to budget setting meetings or budget monitoring meetings.
- 2.8. Two key issues arising from the audit process has involved the setting of senior leadership pay levels and leasing contracts within schools. The comprehensive actions to address these issues are useful examples of the pro-active approach taken by the Council to ensure robust financial management is in place and are as follows:

Senior Leadership Pay: a key issue that had been identified through the audit process relates to schools complying with the statutory requirements regarding the setting of pay levels for Headteachers and other Senior Leadership posts. The regulations are complex but nevertheless compliance with them is a statutory requirement and a comprehensive action plan was put in place by the Council to both support and challenge schools to ensure compliance. A great deal of progress has been successfully made as set out in Appendix C which shows the detailed action undertaken by the Council. Further on-going work is necessary to ensure continued compliance with the regulations.

Leasing: In 2010, the Council identified that a number of schools had entered into very unfavourable leasing arrangements with large finance companies for the hire of equipment such as photocopiers. The Council is of the view that these leases should be treated as being void from the outset, as the schools in question did not have the legal power ('vires') to enter into them. If the leases were enforceable, they would have a negative impact on the schools' financial positions. There are various grounds as to why the Council argues the leases should be considered void. The Council has taken the following action in order to protect the public funds exposed to these purported leases:

- Sent a number of letters and uploaded intranet postings clarifying the importance of complying with the leasing requirements set out in the Council's Financial Regulations.
- Arranged for Council officers to meet with school officers where appropriate in order to discuss leasing issues.
- Hosted a number of presentations at Governor, Headteacher and Bursar meetings, clarifying the requirements of a lawful lease and offering support to schools that may have ostensibly entered into leases which are void in law, in order to encourage schools to obtain legal advice.
- Referred schools to the Council's internal and external solicitors who are able to advise the schools (the content of the advice is confidential and subject to legal privilege).
- Obtained advice from a QC (the content of which is confidential and subject to legal privilege).
- Facilitated court action: A number of schools have stopped paying the sums purportedly due under these purported leases. As a result, one finance company has issued legal proceedings against two separate schools for amounts allegedly due. The Council's solicitors have been instructed by the two schools to defend these claims. The schools are counter-claiming for restitution of the sums paid under the purported leases. The cases are on-going.
- Released guidance to all schools setting out the framework agreements available, in order to help schools purchase or lease equipment at favourable rates.
- Hosted regular leasing / procurement training sessions with school bursars.

3. Background of Auditing Practices in Brent

- 3.1. All maintained schools in Brent are audited on a regular basis. In line with most other local authorities, audits are conducted on a rolling programme basis so that primary schools are audited at least once every three years and secondary schools are audited at least once every two years.
- 3.2. The council currently has 81 schools (although likely to reduce to 78 following further academy conversions in September 2012), including children's centres, pupil referral units and special schools which require an audit. Typically an audit will take 10 days including fieldwork, management review and reporting. The council's total audit resource is 1,200 days. There were 190 days dedicated to schools audits in the 2011/12 plan an increase on the previous two years (2010/11 130 days, 2009/10 110 days). Internal audit anticipates devoting some 228 days in 2012/13. This is a significant proportion of the total audit days available across all council activities.
- 3.3. A comparison with all other London Boroughs audit plans for 2012/13, available on the internet as at 29 May 2012, is shown below:

Borough	School Audit Days	Total Audit Days	%
Brent	228	1200	19%
Wandsworth	206	1182	17%
Southwark	200	1310	15%
Croydon	174	1420	12%
Redbridge	174	1801	10%
Lewisham	160	1100	15%
Ealing	150	1069	14%
Waltham Forest	140	1100	13%
Hounslow	130	997	13%
Bexley	126	1477	9%
Barnet	121	1125	11%
Havering	115	1146	10%
Haringey	101	950	11%
Enfield	93	1393	7%
Newham	90	700	13%
Tower Hamlets	90	1325	7%
Hackney	90	1640	5%
Barking	80	800	10%
Sutton	80	821	10%
Islington	55	1250	4%
Kingston	50	728	7%
Bromley	Na		
Camden	Na		
Hammersmith	Na		
Harrow	Na		
Hillingdon	Na		
Lambeth	Na		
Merton	Na		
Richmond	Na		
Westminster	Na		
Greenwich	Na		
Kensington and Chelsea	Na		

Table 2 - London Borough Audit Plans 2012/13

- 3.4. Of the local authorities sampled Brent allocates the highest number of days in real and percentage terms to school audits. It is also worthy of note that these other authorities allocate considerably less time per audit, typically 6 days for a primary and 8 for a secondary. In Brent, these figures are 10 and 12 days respectively. Having a robust audit regime is a key component of ensuring the Director of Finance's statutory duties are met and is critical to ensuring large amounts of public funds are managed appropriately.

3.5. A list of Audit Outcomes of Brent Schools over the last two years

Table 1 School Audits 2010/11/12

Number of Schools	Last Audit	Assurance
7 Primary Schools	2010/11	Limited
11 Primary Schools	2010/11	Substantial
6 Secondary Schools (4 becoming Academies from 2012/13)	2010/11	Limited
4 Primary Schools	2011/12	Nil
9 Primary Schools	2011/12	Limited
7 Primary Schools	2011/12	Substantial

4. An outline of the types of problems that have been uncovered

4.1. These issues have been identified in the majority of schools audited over the last two years

4.2. Governance

Policies and Procedures	Not approved by the Governing Body, not reviewed regularly (annually for key financial policies and procedures), inconsistent financial thresholds and contradicting procedures, and references to posts which do not exist.
Declaration of Interests	Annual declaration forms not completed by Governors or staff with financial responsibilities, and opportunities to declare interests not given at meetings.
Committee Terms of Reference	Self approved by the Committee and not by the Governing Body, not reviewed annually.
Scheme of Delegation	Not in place, approved by a Sub Committee and not by the Governing Body, financial limits set too high, limits set not consistent with the stipulation in the financial procedures documents, and financial responsibilities of staff not clearly defined.
Risk Management	Risk Management framework is not embedded.
Meeting Minutes	Key decisions such as approvals and reviews of process, structure, contracts and documents not recorded in the minutes.

Independence of Clerk	Clerk to the Governing Body/Committee meetings is not independent of the School.
Financial Reporting	Little or no evidence of financial positions being reported, and/or reports/minutes from the Finance Committee not presented to the Governing Body.

4.3. Procurement

High Value Purchases	Not tendered, quotes not obtained, evidence of procurement process not retained, waiver to the Financial Regulations not sought, rationale for decisions not clear/evidenced, not approved in line with the scheme of delegation, approval not evidenced.
Contracts	Absence of clearly defined service level agreements, contracts rolled forward without a formal review/quotes/tender.
Leasing	Entered into without prior approval from the Council, financing leases entered into without the Secretary of State consent, value for money not considered, agreement not signed in accordance with the scheme of delegation. No alternate quotes obtained, failure to follow normal procurement guidelines, failure to retain accurate records of leasing arrangements, equipment over specified,
Official Purchase Orders	Not used, not always completed, not authorised by a delegated approver, not input onto the financial system to commit against a relevant budget code.
Delivery notes	Goods receipting not evidenced.
Invoices	Not date stamped, not signed as authorised, no evidence of checking against purchase orders and delivery notes/evidence of goods receipting, no VAT registration number recorded on invoice where required, late payment, record of disputes/queries being raised.
Debit/Procurement Cards	Headteacher's card purchases not presented to the Governing Body for retrospective approval, receipts not always retained.
Payments to individuals	Individual's tax status not fully checked prior to making payments.

4.4. Unofficial Funds

Purpose of Unofficial Accounts	Not defined.
Record of Income/Expenditure	Not maintained, does not contain sufficient details.

Account Balance	Unofficial accounts are not self sufficient (total expenditure exceeding the balance brought forward and total income in the given period).
Budget Share	Budget share monies are transferred into unofficial accounts.
Bank Reconciliation	Not undertaken, not undertaken regularly, not reviewed and signed off by the Headteacher, old unreconciled items not followed up.
Charity Commission	Unofficial accounts not registered with the Charity Commission even though the total of donations collected in a given year exceeds the threshold (currently £5,000).
Audit of Accounts	Unofficial accounts not audited annually by an independent auditor or registered independent auditor if the annual turnover is over £20,000.

4.5. Budgeting

Budget Approval	Draft/Final budget not approved by the Governing Body, or approval not evident in the meeting minutes.
Three Year Budget Plan	Not developed, not linked to the School Development Plan, not reviewed and updated on a rolling basis, incorrect carry forward figures used or carry forward not included, fixed rate of increase on budget share is factored in year-on-year without clear justifications, deficit inevitable based on the current staffing structure.
Annual Budget	Known costs/income not factored in, and incorrect carry forward figures used or carry forward not included.
Virements	Not approved in line with the Scheme of Delegation or not reported back to the Governors.
Budget Monitoring Reports	Budget figures loaded late, monthly budget monitoring report not reviewed, year-end forecasts not made, discrepancies not followed up, summary of financial position not reported to the Headteacher monthly, and significant variances not reported and challenged by the Finance Committee.

4.6. Income and Banking

Charging and Remission Policy	Not in place, not approved by the Governing Body.
Income Record	Not retained, details of income not recorded.
Income Processing	A lack of segregation of duties over collection, recording, banking and reconciliation of income.
Security of Income	Income not held in a safe, income held in a safe but exceeds the amounts insured.

Banking	Income not banked frequently, credit slip not checked against income record, large income banked by staff on a regular basis rather than through a more secure means.
Bank Reconciliation	Not undertaken monthly, not reviewed by the Headteacher, old unreconciled items not followed up, supporting documents not checked as part of the review.
Bank Mandate	Not kept current and non staff governors/staff responsible for administering financial transactions such as Bursar, School Business Manager, or Finance Officers are appointed as signatories.
CFR and VAT returns	Not submitted to the Council promptly.

5. An outline of any and all actions taken in light of these findings and the general scope of any current or planned investigations

- 5.1. It is important to state that schools are issued with a set of clear financial regulations from the council on an annual basis, which they are required to comply with, including rules on procurement, staffing, expenditure and income.
- 5.2. Every individual audit report is sent to the Head Teacher, usually following an exit meeting at which recommendations are agreed. The Chair of Governors receives a copy of the final report as does the Director of Children and Families and C&F Finance staff. A summary of common problems is reported annually to Children and Families DMT and this is posted on the schools extranet.
- 5.3. For example, the key concerns around inappropriate leasing deals were raised by audit with Children and Families and were posted on the schools extranet as far back as 2004 and 2005:

2003/04

“A number of schools had entered into leasing/financing agreements for equipment without seeking for advice from the LEA. The value of some of these contracts over the terms of the lease/financing agreements often exceeded £50,000. Some schools were unable to provide documentary evidence that at least three written quotations had been sought or that the school had gone through a formal tendering process prior to letting these contracts.”

2004/05

“A number of schools had entered into leasing/financing agreements for equipment without the approval of the Director of Finance prior to entering into such agreements. We were concerned to note that some headteachers appeared to be unaware of this requirement although it is clearly indicated in Financial Regulations.

- 5.4. The value of some of these contracts over the terms of the lease/financing agreements often exceeded £20,000. Some schools were unable to provide documentary evidence that at least three written quotations had been sought or that the school had gone through a formal tendering process prior to letting these contracts.”
- 5.5. The audit team has given presentations to Heads and Governors in 2006 and 2010 and Bursars in 2010 on the significant control weaknesses found in schools. A specific presentation was also given on leasing in 2011 to a group of specific schools where leasing had been identified as a serious problem.
- 5.6. In addition, the audit and investigation team produced a thematic review on procurement in 2009 for the Children and Families Department which, again, reiterated these same problems.

- 5.7. In relation to misapplication of the School Teachers Pay and Conditions Document (STPCD) in relation to head teacher pay, the situation is more complex. Specific tests on leadership pay were not carried out by Internal Audit prior to 2009 at which point they were identified as a risk. The assumption had been that governing bodies were approving head teacher pay, all pay was going through payroll and heads could be relied upon to properly advise their governing bodies on application of the STPCD. There was also a degree of oversight anticipated within the schools payroll team. The focus of the payroll element of audit work was on control of starters and leavers and additions to pay. Undoubtedly, significant additions to pay at Copland would have been picked up had that school been visited by A&I. However, it was a foundation school and had its own audit arrangements until 2009. The significant additions were not picked up during any of the external audits conducted annually at the school.
- 5.8. Following the Copland School enquiry the Children and Families Department wrote to all schools to establish whether any bonuses were being paid. All responded negatively.
- 5.9. The audit team widened the scope of audit work to include leadership pay in 2010 and it became clear that there were issues with the pay of some head teachers (and consequently some deputies). This was raised on individual reports with Children and Families and in October 2011 the Children & Families Department sent a letter to chairs of governors requiring them to return head teacher pay information. Many schools failed to respond to this request in a reasonable timescale and it is only now that a full picture is available. Where necessary Schools are being supported and challenged to ensure any actions required to ensure compliance with the STPCD are undertaken.
- 5.10. The Head of Audit opinion reported to the Audit Committee for 2010/11 reflected a number of these concerns and is set out below:
- 5.11. "I also remain concerned about the apparent lack of financial control within a significant minority of the council's schools and the general approach to internal audit findings. Whilst schools are responsible for their own budgets, they are required to adhere to both legal requirements and to financial regulations issued by the council. These ensure public money is properly spent and accounted for. A number of schools are demonstrating a lack of compliance with basic procurement regulations. This is placing schools at risk of failing to achieve value for money and at risk of potential legal challenge where EU procurement regulations apply. In addition, a number of schools are failing to adhere to the national rules concerning teacher's pay, specifically in relation to head teacher pay being outside the prescribed bandings determined by the school size. Although, in certain circumstances schools are permitted to pay above the maximum group range, I consider that in a number of cases these circumstances may not apply and school governing bodies may be paying above the ranges set out within the national conditions document to facilitate incremental increases in pay once the natural pay cap, relative to the size of school, has been reached. This is further exacerbated by Governing Bodies not always being diligent in their recording of the reasons for granting permission to exceed to cap thus placing the school at risk of challenge"
- 5.12. There are a number of schools where significant irregularities have been identified and these have been investigated by the council. Governing bodies and headteachers have been held to account where there has been clear evidence of financial mismanagement. In some cases this has led to disciplinary action.

Background Papers

Schools Financial Regulations
Scheme of Financing Schools
Schools finance Intranet Pages

Contact Officers

Simon Lane, Head of Audit and Investigations
Mustafa Salih, Assistant Director, Strategic Finance

Related links

- [Brent Traded Services for Schools](#)
- [Schools Financial Benchmarking](#)
- [SchoolQuote](#)
- [DfE: Consistent Financial Reporting](#)
- [Schools' HR](#)
- [People and development](#)
- [DfE: Schools revenue funding](#)

Schools' Finance

Welcome to the new schools finance team section where we will publish circulars and guidance documents to ensure schools are kept up-to-date on all financial management requirements and financial regulations. Information is distributed electronically to ensure:

- access to information at the earliest possible date,
- more time for schools to prepare and respond to deadlines.

If you would like to speak directly to someone in the Schools' Finance team, please [contact us](#).

Thank you.

The Schools' Finance team.

Current circulars

- 5471 [Budget Monitoring tool 2012-13](#)
- 5458 [Revised 2012/13 YPLA Allocations](#)
- 5452 [CFR 2011-12](#)
- 5423 [Budget Forecasting](#)
- 5400 [Year End - April Budget Share Received in Banks Early](#)
- 5399 [Capital Expenditure Definitions](#)
- 5398 [Schools 2012/13 YPLA Allocations and Bursary Funding](#)
- 5397 [2012/13 Schools Budget](#)
- 5386 [Capital Year End Workbook 2011-12](#)
- 5383 [Devolved Formula Capital \(DFC\) Allocations 2012-13 \(provisional\)](#)
- 5369 [VAT Claims Reminder](#)
- 5366 [Pupil Premium Final Allocations](#)
- 5361 [Reminder - Staff Remuneration & Lease Returns](#)
- 5357 [2012/13 Schools Indicative Budgets](#)
- 5350 [Schools Bank Account Verification](#)
- 5346 [Budget Preparation Guidelines](#)
- 5338 [Direct Technology Solutions in administration](#)
- 5334 [Staff Remuneration 2012/13 \(further clarification to Circular No. 5319\)](#)
- 5326 [Free - Bursars Year-end Training Sessions](#)
- 5320 [Lease Assessment - Year End 2011/12](#)
- 5319 [Staff Remuneration 2011/12](#)
- 5316 [Finance Service - Year End support/visits](#)
- 5310 [Attempted Bank Account Fraud](#)
- 5304 [*REMINDER* - Combined bursar meetings 17th January 2012.](#)
- 5295 [Data Collection for 2012/13 Budget](#)

- [5282 Combined Bursar Meeting 17 January 2012](#)
 - [5281 Brent services to schools trade fair 17th January 12:00pm - 2:00pm CSD](#)
 - [5274 Summer term 2011 – Comparison of early years actual take up with budgeted take up and financial impact](#)
 - [5258 Urgent Reminder – School Leases](#)
 - [5251 Admissions Process for September 2012 Nursery/Early Years Intake](#)
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- [Schools Extranet](#)
- [Schools Finance](#)

[Contact us](#)

[Our services](#)

[Financial Management: Guidance](#)

[Financial Management: Templates](#)

[Consistent Financial Reporting](#)

[Schools Financial Benchmarking](#)

[Budget Planning Software](#)

[Procurement frameworks](#)

[Finance training](#)

[Long term sickness insurance](#)

[Audit and investigation](#)

[Bursar meetings](#)

[Schools Financial Value Standard](#)

[Schools Forum](#)

[Section 52 and 251 statements](#)

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[Related links](#)

- [Brent Traded Services for Schools](#)
- [Schools Financial Benchmarking](#)
- [SchoolQuote](#)
- [DfE: Consistent Financial Reporting](#)
- [Schools' HR](#)
- [People and development](#)
- [DfE: Schools revenue funding](#)

Procurement frameworks

To assist schools in obtaining value for money when procuring equipment, Brent Council has negotiated competitive procurement frameworks with a

number of PC and reprographic equipment suppliers. While the outright purchase of items is usually most cost effective and should be pursued where possible, the flexibility of leasing arrangements can provide a good temporary solution.

Details relating to new "Brent only" deals finalised in March have also been uploaded and are available for consideration. Whether you purchase or lease your equipment, all frameworks offer schools competitive rates to purchase a maintenance contract.

For specific information please contact the account manager of the individual supplier.

Procurement frameworks:

The information below on photocopiers should now be removed from the website as it is no longer valid. The government procurement services has put in place a new framework in March 2012 which schools are encouraged to use

- [Desktop and Laptop School Pricing 2011.pdf](#) (size: 3 MB)
- Government Procurement Service Framework for Multifunctional Devices and Services, Managed Print Services and Print Audit Services RM 1599 (<http://gps.cabinetoffice.gov.uk/contracts/rm1599>) (size: 10k)
- [Procurement Leasing Guidance 2011.pdf](#) (size: 20k)

Important:

1. All leasing arrangements must be an "operating lease" to comply with Brent financial regulations.
2. All leasing contracts must be validated by Chris Thompson, Finance and Corporate Resources

Chris Thompson**Finance and Corporate Resources**

Brent Town Hall, Forty Lane, Wembley, Middlesex HA9 9HD
020 8937 1474

chris.thompson@brent.gov.uk

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Financial Management Training Brochure

The Schools Finance Team will run Financial Management training courses throughout the 2011-12 financial year. The courses will run twice per year so schools have the chance to attend each training session.

Schools buying into the Schools Finance Premium Package will be able to attend 3 courses per year (1 delegate per school) all other schools can book on an ad hoc basis at the standard rate of £275 per training course

The topics we propose to cover over the 2011-12 financial year are;

- Benchmarking (How to effectively benchmark using the live website)
- Procurement / Leasing (Latest procurement and leasing advice)
- Budget Planning (How to plan your budget by maximising your resources)
- Budget Monitoring (How to monitor your budget and forecast to year end)
- Budget Planning Software (Using the new online budget planning software)
- CFR framework and Closedown (Latest advice on CFR and closedown)
- New Heads / Bursars intro to finance (Financial management overview)
- Linking the budget to the SDP (How to make sure the SDP drives the budget)
- Key Financial Documents (The 13 key documents to review and approve annually)

*The training courses will be completely free for those schools subscribing to the Premium package or at a cost of £275 per training course for all other schools.

Training courses will be held each term following the timetable attached below:

Please subscribe by emailing your preferred course to: kent.hadley@brent.gov.uk




2011-12 Financial Management Training Courses




	Budget Planning Software	Budget Setting / Linking the Budget to the SDP	Budget Monitoring / CFR Benchmarking	Procurement Leasing / CFR framework	New Heads / Bursars intro to Finance	13 Key Financial Documents to Update Annually
Summer Term 2011 26 April / 22 July	04 May 2011 26 May 2011 09 June 2011		03 May 2011	19 July 2011		07 June 2011
Autumn Term 2011 5 Sep / 20 Dec	27 Sep 2011	12 Oct 2011	09 Nov 2011	07 Dec 2011	28 Sep 2011	
Spring Term 2012 4 Jan / 30 March	29 Feb 2012	18 Jan 2012			15 Feb 2012	14 Mar 2012



HEADTEACHER PAY REVIEW – WORK PLAN

Date	Activity	Description	Notes
July 2012	Letter to schools where further clarification is Required	Seeking further clarification on level of pay and criteria used to pay enhancements	
19 July 2012	Letter to schools complying with STPCD	Stressing importance of GBs to continually review their practices to ensure statutory requirements continue being met.	
12 June	Meeting between Director of Finance and AD Strategic Finance with Chair of Governor to agree regularisation of Headteachers Pay	Agreement reached and regularisation completed.	
22 May	Presentation at primary Heads Meeting	Discussion on importance of meeting the requirements of the STPCD	
30 April	Meeting with Chair of Governor and Chair of Finance Committee	Director of C&F and other officers set out requirements of STPCD and instruct GB to regularise pay levels of Headteacher	
04 April 2012	M3 Meeting Chair: Mustafa Salih – AD Finance Rik Boxer – A&I Shereen Moussa - HR Simon Lane Serena Hong	Agenda: <ul style="list-style-type: none"> Strategy addressing exceptional cases of excessive Headteacher remuneration Information from Schools Audit Status of data collection Conclusions: <ul style="list-style-type: none"> Identify alternative sources to capture headteacher pay data Meeting with individual school to discuss regularisation of headteacher pay It was noted that any regularising actions should date back to initial deadline Actions:	<ul style="list-style-type: none"> 12 schools identified with outstanding information 13/4/12: information collated from various sources to verify Headteacher paypoints MS to confirm if letters are still required

		<ul style="list-style-type: none"> • M4 - Meeting to be set up between <ul style="list-style-type: none"> - Krutika – C&F Director - Mustafa – AD Finance - Shereen – HR - CoG - Chair of Finance • Letter to be sent out requesting both outstanding and incomplete information 	
26 March 2012	C4 Contact Brent Telephone and email to Chair of Governors	<ul style="list-style-type: none"> • Contact with Chair of Governors yet to provide information <ul style="list-style-type: none"> - Verbal contact in the first instance for Chair of Governors to provide information • 3rd deadline 4th April 2012 	<ul style="list-style-type: none"> • 61 completed review returned by 4/4/12
23 January 2012	C3 Contact Letter from Assistant Director of Finance to Chair of Governors	<ul style="list-style-type: none"> • Notification of extended deadline for late respondents <ul style="list-style-type: none"> - All documents resent • 2nd deadline 30th January 2012 <div style="text-align: center;">  MS_HTPay_201201_v2.docx </div>	<ul style="list-style-type: none"> • 47 completed review returned by 30/1/12
16 January 2012	M2 Meeting Chair : Mustafa Salih – AD Finance Shereen Moussa – HR Aina Udiok Simon Lane Serena Hong	<p>Agenda:</p> <ul style="list-style-type: none"> • Information from Schools Audit • Status of data collection <p>Conclusion:</p> <ul style="list-style-type: none"> • Chair of Governors to be given strict and short deadline of 1-2 weeks <p>Actions:</p> <ul style="list-style-type: none"> • C3 - Extend deadline for Chair of Governors to respond 	<ul style="list-style-type: none"> • 34 completed reviews returned by 30/11/11
07 November 2011	C2 Contact Letter from Assistant Director of Finance	<ul style="list-style-type: none"> • Requesting all Chair of Governors send in review before 30/11/11 <ul style="list-style-type: none"> - All documents resent including modified review form <div style="text-align: center;">   MS_HTPay_20111107.doc 20111010 HT Salary Review Form v3.doc </div>	

10 October 2011	C1 Contact Director of C&F - Dr Krutika Pau's letter to all Chair of Governors, - headteacher of schools copied into correspondence	<ul style="list-style-type: none"> 2 letters sent out requesting that all Chair of Governors complete a review of headteacher pay. <ol style="list-style-type: none"> To schools suspected of being in breach of guidance To schools not suspected of being in breach Both letters include: <ol style="list-style-type: none"> STPCD guidance Salary review form 1st deadline 30th November 2011 <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  20111006 HT Pay General.docx </div> <div style="text-align: center;">  20111010 HT Pay STPCD 2011 guidance </div> <div style="text-align: center;">  MS_HTpay_201201_v2.docx </div> </div>	
21 September 2011	M1 Meeting Chair – Mustafa Salih Simon Lane Shereen Moussa Marcelle Moncrieffe-Johnson	Initial strategy meeting	

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