

**Final Internal Audit Report 2015/16**  
**London Borough of Brent**  
**Torah Temimah Primary School**  
**September 2016**



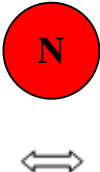
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## Executive Summary

<b>Introduction</b>	As part of the 2015/16 Internal Audit Plan, we undertook internal audit work at Torah Temimah Primary School, in order to determine the extent to which the School have implemented adequate and effective controls over key financial and administrative functions, as per the areas set out in Appendix A, together with the extent of their compliance with the Council's Financial Regulations for Schools. The outcome from the work is expressed in an audit assurance opinion as set out below.
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<b>Audit Assurance Opinion</b>	<b>None</b>	<b>Limited</b>	<b>Substantial</b>	<b>Full</b>
				
<b>Rationale Supporting the Audit Assurance Opinion</b>	<p>The audit work carried out by Internal Audit (the scope of which is detailed in Appendix C) indicated that Control processes are generally weak leaving the processes/systems open to significant error or abuse. The key areas of weaknesses are as follows:</p> <ul style="list-style-type: none"> <li>• Governance.</li> <li>• Budget setting and budget monitoring and control.</li> <li>• Procurement, contracts and high value expenditure.</li> <li>• Income and bank reconciliations.</li> <li>• Payroll.</li> <li>• Leadership pay.</li> <li>• Pay structure and employment contracts for non-teaching staff.</li> <li>• Accounting and processing of salaries of teaching assistants.</li> <li>• Clerking and minuting of meetings of the governing body.</li> </ul> <p>The Direction of Travel provides a comparison with any prior audit visit. In this case, the arrow indicates that the assurance opinion has remained the same since the previous audit undertaken in 2012/13.</p>			

**Priority 1  
Recommendations**

We have raised 11 priority 1 recommendations as a result of our work as follows:

- (1) The Governing Body and Head teacher should ensure the following:
  - That the draft budget is prepared on a timely basis (ideally before the start of the relevant financial year). Where final income figures are yet to be provided by the Council the school should use best estimates;
  - That the draft budget is in future reviewed and discussed by all members of the Finance Committee prior to being approved;
  - That the timing of the Finance Committee and Governing Body meetings are scheduled to allow sufficient time for the review and approval of both the draft and final budgets for submission to the Council and within the specified timeframes;
  - That the final budget and the carry forward surplus and its intended use is formally approved by the full governing body.
  
- (2) The Head teacher and School Business Manager should ensure the following:
  - That the formulae used to calculate percentage variances on the budget monitoring spreadsheets are checked to ensure that they are correct;
  - That payroll costs and income from donations are being promptly and correctly posted on SIMS and in a timely manner;
  - That where any significant variances are identified between the budget and the position to date or between the budget and year-end forecast, explanations should be recorded for these together with any relevant actions to be taken to address these variances and these should be presented for discussions at the scheduled Finance Committee meetings;
  - That all expenditure and income is properly and correctly accrued for at the year-end; and
  - That the budget monitoring reports are being signed off and dated by the Head teacher as evidence of review.
  
- (3) The Governing Body and Head teacher should ensure;
  - That the school complies with the Council's Contract Standing Orders, Finance Regulations and EU Procurement Regulations when procuring goods and services.
  - That at least three written quotes should be sought and obtained where the estimated value of a contract or procurement falls between £25k and £172,514. For supply and

	<p>services contracts where the estimated value exceeds £172,514 over the life of the contract, a formal competitive tendering process should be undertaken;</p> <ul style="list-style-type: none"> <li>• That in future the School liaises with the Council's Procurement Team prior to rolling any of these contracts forward to ensure that appropriate checks are undertaken, that School is achieving value for money in the procurement of goods and services and that it is not in breach of Financial Regulations and EU procurement regulations; and</li> <li>• That all contracts of between £5,000 and £9,999 are approved by the Finance Committee and contracts over £10,000 by the Governing Body, in accordance with the School's Scheme of Delegation.</li> </ul> <p>(4) The Head teacher and the School Business Manager should ensure the following:</p> <ul style="list-style-type: none"> <li>• That income registers are sufficiently detailed and include at least the following information: date income received; officer receiving payment; amount received; payee details; payment method; receipt reference; paying in slip reference; and date banked;</li> <li>• That pre-numbered receipts should ideally be issued where practical for all monies collected on behalf of the School;</li> <li>• That a reconciliation of income collected to income records is undertaken prior to banking and evidence of this is maintained; details of all income received is recorded on SIMS when income is received rather than when it appears on the bank statement;</li> <li>• That a proper audit trail is in place for all income streams; and</li> <li>• That all income is being posted to the correct ledger code.</li> </ul> <p>(5) The Head teacher and School Business Manager should ensure the following:</p> <ul style="list-style-type: none"> <li>• That all of the school's bank accounts are being reconciled monthly and on a timely basis; and</li> <li>• That all bank reconciliations are reviewed and signed off by the Head teacher as evidence of review;</li> <li>• That all bank reconciliations are being properly and correctly undertaken and the relevant documentary evidence (such as balances and reserves report) should be printed off the School's accounting system and attached to the reconciliation.</li> </ul>
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	<ul style="list-style-type: none"> <li>• That when the bank reconciliation is being undertaken, the bank balance is compared to the cashbook balance from the school's accounting system at the date of the reconciliation and all differences identified are checked to ensure that they relate to genuine timing differences rather than to errors. Only outstanding receipts or unpresented cheques as at the reconciliation date should form part of the reconciliation</li> <li>• That assistance is sought from the School's Finance Team in order to correct the recurring errors in the School's budget share bank account reconciliations without delay;</li> <li>• That the reasons for any long outstanding unreconciled transactions should be promptly investigated and appropriate action taken to clear them. The School Business Manager should liaise with the Council's School's Finance Team in order to correct the general ledger transactions that are currently included in the unreconciled items listing;</li> <li>• That copies of bank mandates are retained at the School;</li> <li>• That the School Business Manager is removed from the list of approved cheque signatories without delay.</li> </ul>
(6)	The Governing Body should ensure that the school is complying with the requirements of the STPCD in respect of leadership pay (i.e. for the Principal). Consideration should be given to the advice provided by the Council's HR Team and a decision should be taken without further delay so that this matter can be resolved once and for all.
(7)	The Governing Body should expedite the implementation of pay structure for non-teaching staff and the development of employment contracts.
(8)	<p>Regarding the salaries of teaching assistants, the Governing Body and the Head teacher should ensure the following:</p> <ul style="list-style-type: none"> <li>• That the salaries of teaching assistants are being processed directly through the school's budget share account as is the case with other staff salaries;</li> <li>• That the current arrangements of their salaries being paid through the governor's account and reimbursed through the budget share should cease immediately;</li> </ul>

- Confirm that the appropriate statutory deductions (Tax and National Insurance contributions) were made and paid over to the relevant authorities during the period in which these arrangements have been in place. Once confirmation has been obtained, the School should provide the required evidence to Internal Audit;
- That expenditure in respect of teaching assistant's salaries and the corresponding income from donations are being correctly posted and accounted for on SIMS (i.e. the payroll costs should be processed and paid for from the budget share account and governor's contributions posted as donations); and
- More specifically, the transactions relating to the current financial year should be corrected with adjustments made as indicated in the previous paragraph.

(9) The Head teacher and School Business Manager should ensure the following:

- That payroll costs are being correctly and promptly posted to the SIMS system (this should be done monthly);
- That no adjustments / deductions are made to the payroll costs for teaching assistants except where are directly related to those costs. Any adjustments required should be processed as journals to ensure a proper audit trail;
- That evidence of review of the final payroll reports sent to the payroll administrator by the head teacher are being retained.

(10) The Governing Body and the Head teacher should ensure that all outstanding recommendations arising from the last review by Internal Audit are implemented. The School's Governing Body should monitor the progress of recommendations arising from audit reports to ensure that they are being promptly implemented.

(11) The Governing Body and Finance Committee should ensure the following:

- That minutes of meetings of the Governing Body and Finance Committee includes more detailed narrative of discussions about financial matters such as the budget;
- That meetings are properly minuted to explicitly record decisions of the governing body including for example the adoption of the Council's Financial Regulations; and
- That the clerking of both meetings are undertaken ideally by an independent clerk.

## Detailed Findings

<b>Background</b>	<ul style="list-style-type: none"> <li>Avigdor Hirsh Torah Temimah Primary School is a boys only voluntary aided Jewish school with children ranging from ages 4 -11 years.</li> <li>The School has approximately 200 places on its role.</li> <li>The last OFSTED visit was undertaken in November 2011.</li> <li>The School uses the SIMS financial system.</li> <li>The School had a carried forward surplus of £20,810 at the end of the 2014/15 financial year. The 2015/16 full year budget for the School was approximately £1.1m.</li> </ul>
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Area Summary	Area	Recommendations Raised		
		Priority 1	Priority 2	Priority 3
	1: Governance	1	0	2
	2: School Development Plan, Ofsted and Internal Audit	1	0	0
	3: Budget Setting & Budget Management	2	0	0
	4: Procurement	1	**3	1
	5: Receipt of Income & Reporting	**2	**4	0
	6: Payroll & Personnel Procedures	4	6	1
	7: Unofficial Funds	0	1	0
	8: Assets	0	0	1
	9: Petty Cash	0	1	0
	<b>Total</b>	<b>11</b>	<b>15</b>	<b>5</b>
** Some recommendations are relevant in more than one area. A breakdown of our findings is detailed within the Summary of Findings section of this report.				



# Action Plan

Recommendation	Management Response	Implementation Date/ Responsibility
<p>1. <b><u>Budget Setting (Priority 1)</u></b></p> <p>The Governing Body and Head teacher should ensure the following:</p> <ul style="list-style-type: none"> <li>• That the draft budget is prepared on a timely basis (ideally before the start of the relevant financial year). Where final income figures are yet to be provided by the Council the school should use best estimates;</li> <li>• That the draft budget is in future reviewed and discussed by all members of the Finance Committee prior to being approved;</li> <li>• That the timing of the Finance Committee and Governing Body meetings are scheduled to allow sufficient time for the review and approval of both the draft and final budgets for submission to the Council and within the specified timeframes;</li> <li>• That the final budget and the carry forward surplus and its intended use is formally approved by the full governing body.</li> </ul>	<p>All Agreed.</p> <p>Budget setting timetable will be prepared by SBM &amp; HT Governors have calendar appointments to review progress in Feb and March. First draft budget to FPC by end February.</p> <p>Final draft to FPC by mid-March; GB approval by end of March. Annual meeting cycle will be agreed to permit this.</p> <p>This will be included on March GB agenda.</p>	<p><b>28 February 2017 / Head teacher &amp; School Business Manager</b></p> <p><b>28 February 2017 / Head teacher &amp; School Business Manager</b></p> <p><b>28 February 2017 / Head teacher &amp; School Business Manager</b></p> <p><b>31 March 2017 / Head teacher / School Business Manager / Chair of Finance Committee and Clerk</b></p>

2.	<p><b><u>Budget Monitoring (Priority 1)</u></b></p> <p>The Head teacher and School Business Manager should ensure the following:</p> <ul style="list-style-type: none"> <li>• That the formulae used to calculate percentage variances on the budget monitoring spreadsheets are checked to ensure that they are correct;</li> <li>• That payroll costs and income from donations are being promptly and correctly posted on SIMS and in a timely manner;</li> <li>• Where any significant variances are identified between the budget and the position to date or between the budget and year-end forecast, explanations should be recorded for these together with any relevant actions to be taken to address these variances and these should be presented for discussions at scheduled Finance Committee meetings;</li> <li>• That all expenditure and income is properly and correctly accrued for at the year-end; and</li> </ul>	<p>All Agreed.</p> <p>The new School Business Manager will be required to use a robust and appropriate accounting package to a level that they are able to generate reports detailing budget variances.</p> <p>New Business Manager / Interim cover will ensure this.</p> <p>New School Business Manager will annotate budget reports as appropriate and place on agenda for Finance Committee.</p> <p>New School Business Manager will do this.</p>	<p><b>Immediate / New School Business Manager / Head teacher/ Finance &amp; Premises Committee</b></p> <p><b>Immediate / New School Business Manager / Head teacher &amp; Finance Committee</b></p> <p><b>Immediate / New School Business Manager / Head teacher &amp; Finance Committee</b></p> <p><b>Immediate / New School Business Manager / Head teacher, Finance Committee</b></p>
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Recommendation		Management Response	Implementation Date/ Responsibility
	<ul style="list-style-type: none"> <li>That the budget monitoring reports are being signed off and dated by the Head teacher as evidence of review.</li> </ul>	New School Business Manager will ensure this is part of fixed monthly work cycle with Head teacher.	<b>Immediate / New School Business Manager / Head teacher &amp; Finance Committee</b>
3.	<p><b><u>Procurement, Contracts and High Value Expenditure (Priority 1)</u></b></p> <p>The Governing Body and Head teacher should ensure;</p> <ul style="list-style-type: none"> <li>That the school complies with the Council's Contract Standing Orders, Finance Regulations and EU Procurement Regulations when procuring goods and services.</li> <li>More specifically, at least three written quotes should be sought and obtained where the estimated value of a contract or procurement falls between £25k and £172,514. For supply and services contracts where the estimated value exceeds £172,514 over the life of the contract, a formal competitive tendering process should be undertaken;</li> <li>In future the School should liaise with the Council's Procurement Team prior to rolling any of these contracts forward to ensure that appropriate checks are undertaken, that Schools are achieving value for money in the procurement of goods and services and that they are not in breach of Financial Regulations and EU procurement regulations; and</li> </ul>	<p>All Agreed.</p> <p>SBM will refer to these documents when procuring. These documents will be referenced directly in school's financial policies.</p> <p>SBM will adhere to this. We have been doing this but this may not have been documented properly. SBM to undertake review and tender for cleaning, security services &amp; ICT support.</p> <p>The school is confident that appropriate measures were taken with respect to current security contract: shortlisted approved companies based on recommendations for value for</p>	<p><b>Immediate / Head teacher / Chair of Finance Committee / Finance Committee</b></p> <p><b>Immediate / Head teacher / Chair of Finance Committee / Finance Committee</b> <b>30 September 2016 / School Business Manager</b></p> <p><b>Immediate / Head teacher / Chair of Finance Committee / Finance Committee</b></p>

Recommendation	Management Response	Implementation Date/ Responsibility
<ul style="list-style-type: none"> <li>That all contracts of between £5,000 and £9,999 are approved by the Finance Committee and contracts over £10,000 by the Governing Body, in accordance with the School's Scheme of Delegation.</li> </ul>	<p>money and quality of service. Obtained quotes from 3 companies. Will undertake regular review of other rolling contracts e.g. cleaning.</p> <p>New SBM to implement formal paperwork to agree with Finance Governors, but is currently being done via email and conversations.</p>	<p><b>Immediate / School Business Manager &amp; Head teacher</b></p>
<p><b>4. <u>Income (Priority 1)</u></b></p> <p>The Head teacher and the School Business Manager should ensure the following:</p> <ul style="list-style-type: none"> <li>That income registers are sufficiently detailed and include at least the following information: date income received; officer receiving payment; amount received; payee details; payment method; receipt reference; paying in slip reference; and date banked;</li> <li>That pre-numbered receipts should ideally be issued where practical for all monies collected on behalf of the School;</li> <li>That a reconciliation of income collected to income records is undertaken prior to banking and evidence of this is maintained; details of all income received is recorded on SIMS when income is received rather than when it appears on the bank statement;</li> </ul>	<p>Agreed.</p> <p>Receipting is being done when requested by parents. School will investigate possibility of moving to cashless system. School has already introduced and promoted payment via BACS by parents for school meals.</p> <p>New income system has been put in place to record small amounts of money received as a practical, detailed means to record income, reconcile to banking, and identify non-payers.</p>	<p><b>30 September 2016 / Head teacher / School Business Manager / Chair of Finance Committee.</b></p> <p><b>Implemented in May 2016</b></p>

Recommendation		Management Response	Implementation Date/ Responsibility
	That a proper audit trail is in place for all income streams and that all income is posted to the correct ledger code;	New SBM will ensure timely SIMS FMS entries are made.	<b>31 July 2016 / School Business Manager &amp; Admin staff</b>
	Review the responsibilities of the School Administrator and Secretary so that proper segregation of duties is being achieved within the income recording, processing and banking functions.	SBM will review this together with external consultant and Chair of Finance Committee.	<b>30 September 2016 / Chair of Finance Committee</b>



Recommendation		Management Response	Implementation Date/ Responsibility
	with the Council's School's Finance Team in order to correct the general ledger transactions that are currently included in the unreconciled items listing.		
6.	<p><b><u>Leadership Pay (Priority 1)</u></b></p> <p>The Governing Body should ensure that the School is complying with the requirements of the STPCD in respect of leadership pay (in respect of the Principal). Consideration should be given to the advice provided by the Council's HR Team and a decision should be taken without further delay so that this matter can be resolved once and for all.</p>	The School is of the view that changes in STPCD 2015 render this issue no longer applicable. The Chair of the Finance Committee raised this matter formally with Brent in April 2014 whose advice on this matter is awaited.	<b>30 September 2016 / Head Teacher</b>
7.	<p><b><u>Pay Structure and Employment Contracts for Non-teaching Staff (Priority 1)</u></b></p> <p>The Governing Body should expedite the implementation of pay structure for non-teaching staff and the development of employment contracts.</p>	<p>Agreed.</p> <p>Pay structure has been drafted by Head teacher and will be presented to next meeting of Finance Committee for approval and then to next meeting of full GB.</p> <p>Staff will be assimilated onto the structure where applicable at the earliest possible date following formal adoption.</p> <p>HT has drafted employment contracts for non-teaching staff and will implement these for all</p>	<p><b>30 September 2016 / Head teacher / Chair of GB/ Finance Committee &amp; School Business Manager.</b></p> <p><b>30 September 2016 / Head teacher / School Business Manager / Finance Committee</b></p> <p><b>30 September 2016 / Head teacher</b></p>

Recommendation	Management Response	Implementation Date/ Responsibility
	staff with support from Brent HR.	
<p><b>8. <u>Teaching Assistants Salaries (Priority 1)</u></b></p> <p>Regarding the salaries of teaching assistants, the Governing Body and the Head teacher should ensure the following:</p> <ul style="list-style-type: none"> <li>• That the salaries of teaching assistants are being processed directly through the school's budget share account as is the case with other staff salaries;</li> <li>• That the current arrangements of their salaries being paid through the governor's account and reimbursed through the budget share should cease immediately;</li> <li>• Confirm that the appropriate statutory deductions (Tax and National Insurance contributions) were made and paid over to the relevant authorities during the period in which these arrangements have been in place. Once confirmation has been obtained, the School should provide the required evidence to Internal Audit;</li> <li>• That expenditure in respect of teaching assistant's salaries and the corresponding income from donations are being correctly posted and accounted for on SIMS (i.e.. the payroll costs should be processed and paid for from the budget share account and governor's contributions posted as donations). More specifically, the transactions relating to the current financial year should be corrected with adjustments made as indicated in the previous paragraph.</li> </ul>	<p>We wish to reassure you that the teaching assistants who are paid by another entity are of course paid under PAYE which is paid on a monthly basis under a formal payroll scheme with its own payroll reference number. Robust documentary evidence is readily available to demonstrate full compliance with HMRC requirements and we are happy to make this available for inspection.</p> <p>If Brent Council insists on these staff being transferred to the school payroll we will be willing to oblige but would advise you that we would have to go through the formal procedures necessary to switch the staff from the employment of the existing entity to that of the school. This will require us consulting with HR concerning TUPE and any other legal</p>	<p><b>30 September 2016 / Head Teacher &amp; LB Brent Human Resources</b></p>



Recommendation		Management Response	Implementation Date/ Responsibility
		requirements which would have to be complied with. All currently being addressed correctly. Brent to respond should they feel that such a change from the current compliant position is required.	
9.	<b><u>Prompt Posting of Payroll Costs (Priority 1)</u></b> The Head teacher and School Business Manager should ensure; <ul style="list-style-type: none"> <li>• That payroll costs are being correctly and promptly posted to the SIMS system (this should be done monthly).</li> <li>• That no adjustments / deductions should be made to the payroll costs for teaching assistants except where are directly related to those costs. That any adjustments required should be processed as journals to ensure a proper audit trail.</li> <li>• That evidence of review of the final payroll reports sent to the payroll administrator by the head teacher are being retained.</li> </ul>	All Agreed.	<b>31 July 2016 / Head teacher / Interim New &amp; School Business Manager</b>
10.	<b><u>Implementation of Audit Recommendations (Priority 1)</u></b> The Governing Body and the Head teacher should ensure that all outstanding recommendations arising from the last review by Internal Audit are implemented. The School's Governing Body should monitor the progress of recommendations arising from audit reports to ensure that they are being promptly implemented.	Agreed.	<b>Immediate / Head teacher &amp; Governing Body</b>

Recommendation	Management Response	Implementation Date/ Responsibility
<p>11. <b><u>Clerking of Governing Body &amp; Finance Committee Meetings &amp; Minutes of Meetings (Priority 1)</u></b></p> <p>The Governing Body and Finance Committee should ensure the following:</p> <ul style="list-style-type: none"> <li>• That minutes of meetings of the Governing Body and Finance Committee includes more detailed narrative information of discussions about financial matters such as the budget;</li> <li>• That meetings are properly minuted to explicitly record decisions of the governing body including for example the adoption of the Council's Financial Regulations; and</li> <li>• That the clerking of both meetings are ideally undertaken by an independent clerk.</li> </ul>	<p>Agreed.</p> <p>A new clerk has been appointed and will undertake National College certified training in the next available training cycle. Clerk's role includes attendance of all committee meetings. A significantly increased budget allocation has been designated to support this function. Policy on content and format of minutes has been communicated clearly to the clerk and this is already being reflected in improved quality of minutes.</p>	<p><b>Immediate / Head teacher / Chair of GB / Clerk.</b></p>
<p>12. <b><u>Employment Status Checks (Priority 2)</u></b></p> <p>The Head teacher and School Business Manager should ensure that adequate steps are being taken to verify the employment status of individuals prior to payment being made to them without the deduction of tax and other statutory deductions. The completion of a self-employment status questionnaire would help to facilitate this process.</p>	<p>Agreed.</p> <p>HMRC Online Self-employment check tool to be completed for all new members of staff, with results printed and added to staff member docket.</p>	<p><b>Immediate / School Business Manager</b></p>

Recommendation		Management Response	Implementation Date/Responsibility
13.	<p><b><u>Bank Mandate &amp; Removal of School Business Manager from list of Cheque Signatories (Priority 2)</u></b></p> <p>The Head teacher should ensure that copies of bank mandates are retained at the School. The School Business Manager should be removed from the list of approved cheque signatories without delay</p>	<p>Agreed.</p> <p>This has already been done.</p>	<p><b>Implemented.</b></p>
14.	<p><b><u>Financial Policies and Procedures Document (Priority 2)</u></b></p> <p>The Head teacher and School Business Manager should ensure that the existing Financial Policies &amp; Procedures (FPP) document is updated to include procedures for equipment leasing, unofficial funds and a requirement for the petty cash account to be reconciled monthly.</p> <p>The document should also be updated to ensure that it accurately reflects the procedures at the School.</p>	<p>Not Agreed.</p> <p>This document has been approved by the GB in July 2012 and then again in November 2015. Copies of approval are on the appropriate files since those dates.</p>	<p><b>N/A.</b></p>

15.	<p><b><u>Purchasing Procedures (Priority 2)</u></b></p> <p>The Head teacher and School Business Manager should ensure that controls over the purchasing of goods and services are made more robust by implementing the following controls:</p> <ul style="list-style-type: none"> <li>• Purchase orders should be raised for all non-utility goods and services and approved by an authorised signatory;</li> <li>• The certification grid stamp should be completed in full by the School Business Manager prior to the invoices being approved for payment;</li> <li>• Supplier invoices should be approved by an authorised signatory with the approval in the form of a signature as opposed to the use of a grid stamp;</li> <li>• Payment should only be made on the basis of a valid invoice;</li> <li>• Segregation of duties should be maintained between the officer approving an order and the officer approving the corresponding invoice for payment;</li> <li>• Invoices should be paid within 30 days of receipt except where there is a dispute;</li> <li>• The list of authorised signatories should be updated to include what they are authorised to do and their authorisation limits;</li> <li>• Proper VAT invoices should be obtained which include the following: <ul style="list-style-type: none"> <li>➤ an invoice number,</li> <li>➤ supplier's name and address,</li> <li>➤ supplier's VAT number;</li> <li>➤ invoice date;</li> <li>➤ tax point;</li> <li>➤ customer's name and address;</li> </ul> </li> </ul>	All agreed.	<b>Immediate / School Business Manager &amp; Head teacher</b>
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Recommendation		Management Response	Implementation Date/ Responsibility
	<ul style="list-style-type: none"> <li>➤ description sufficient to identify the goods or services supplied to the customer;</li> <li>➤ unit price excluding VAT;</li> <li>➤ quantity of goods or the extent of services;</li> <li>➤ rate of VAT that applies to goods or services being purchased;</li> <li>➤ total amount payable excluding VAT rate of any cash discount;</li> <li>➤ total amount of VAT charged.</li> </ul>		
16.	<p><b><u>Credit Card Policy and Procedures (Priority 2)</u></b></p> <p>The Head teacher and School Business Manager should ensure that the school credit card policy and procedures are regularly reviewed to reflect the current controls and practice.</p> <p>All credit card purchases should be supported by an approved requisition order and a valid receipt or invoice.</p>	<p>All Agreed.</p> <p>The new SBM will be requested to file all receipts on a monthly basis.</p>	<p><b>Immediate / School Business Manager</b></p>
17.	<p><b><u>Submission of Financial Returns (Priority 2)</u></b></p> <p>The Head teacher should ensure that all of the school's financial returns are being submitted to the Council within the prescribed deadlines.</p>	<p>Agreed.</p>	<p><b>30 September 2016 / Head teacher</b></p>

Recommendation	Management Response	Implementation Date/ Responsibility
<p>18. <b><u>School Meals (Priority 2)</u></b></p> <p>The Head teacher and School Business Manager should ensure that a record of free school meals provided to pupils on a daily basis is maintained.</p> <p>Where there are differences between the number of meals indicated on the supplier's invoices and the records maintained by the school, these should be investigated and the supplier required to amend their invoices (where the error is the supplier's) prior to the payments being made.</p>	<p>Not Agreed.</p> <p>The school is currently supplying school meals to all children from Reception to Year Two, to children from upper classes who are entitled to free school meals and to those who subscribe to them. There is a good system in place to record payments and entitlement, and there are very few pupils eligible for free meals. That being the case, there is little cost benefit for further systems.</p>	<p>N/A</p>
<p>19. <b><u>School Trips (Priority 2)</u></b></p> <p>The Head teacher should ensure that the School's Educational Visits Policy is regularly reviewed and updated.</p> <p>The Head teacher should ensure that all approved risk assessments for school trips are properly retained.</p>	<p>Agreed.</p> <p>Head teacher will include the policy within the standard annual policy review cycle.</p> <p>The school administrator will retain applicable risk assessments (or references to standardised risk assessments held centrally) together with all school trip documentation for a period of 6 years.</p>	<p><b>30 September 2016 / Head teacher</b></p>

Recommendation		Management Response	Implementation Date/ Responsibility
20.	<p><b><u>Staffing Structure (Priority 2)</u></b></p> <p>The Governing Body should ensure that a formal staffing structure is put in place and available for scrutiny as soon as possible.</p> <p>The staffing structure should be reviewed on a regular basis to take into account changing roll, curriculum or budgets.</p>	<p>Agreed.</p> <p>The staffing structure will be reviewed and considered at each Staffing &amp; Education Committee meeting termly.</p>	<p><b>Implemented.</b></p> <p><b>Immediate / Staffing &amp; Education Committee</b></p>
21.	<p><b><u>Pay Policy (Priority 2)</u></b></p> <p>The Governing Body and Head teacher should ensure that the School's Pay Policy is promptly updated. Once updated the policy should be approved by the relevant committee.</p>	<p>Not Agreed.</p> <p>This document has been approved by the GB in July 2012 and then again in November 2015. Copies of approval are on the appropriate files since those dates.</p>	<p><b>N/A</b></p>
22.	<p><b><u>Overtime Claim Forms (Priority 2)</u></b></p> <p>The Head teacher should ensure that overtime claim forms are appropriately approved with the approval in the form of a proper signature as opposed to a grid stamp.</p> <p>Staff should be reminded of the need to ensure that overtime claim forms are completed in full prior to submission. Where claim forms are not completed in full, they should be returned to the relevant person and not processed until properly completed.</p>	<p>Agreed.</p> <p>The overtime claim forms will be approved with proper signatures.</p> <p>Staff will be reminded of the need to ensure that claim forms are completed in full.</p>	<p><b>Immediate / Head teacher</b></p> <p><b>30 September 2016 / School Business Manager</b></p>

Recommendation	Management Response	Implementation Date/ Responsibility
<p><b>23. <u>Payroll Contract (Priority 2)</u></b></p> <p>The Head teacher should ensure that all contracts are in the name of the School.</p>	<p>Not Agreed.</p> <p>This document has been approved by the GB in July 2012 and then again in November 2015. Copies of approval are on the appropriate files since those dates.</p>	<p><b>N/A</b></p>
<p><b>24. <u>New Starters (Priority 2)</u></b></p> <p>The School should retain adequate documentary evidence of the recruitment and appointment process including the following:</p> <ul style="list-style-type: none"> <li>• Letter of appointment;</li> <li>• Signed letter of acceptance from the potential employee;</li> <li>• Signed contracts of employment;</li> <li>• Evidence of two references having been obtained.</li> </ul>	<p>Agreed.</p> <p>New School Business Manager will create 'starters checklist' which details these stages and ensures that all documentation is retained.</p>	<p><b>30 September 2016 / Head teacher &amp; School Business Manager</b></p>
<p><b>25. <u>Unofficial Fund (Priority 2)</u></b></p> <p>The Governing body should determine and formally approve the aims and objectives of the Unofficial Fund, and also set the levels of delegated authority for the Fund.</p> <p>The Head teacher should obtain a copy of the audited accounts and they should be presented to the Governing Body without delay.</p>	<p>Agreed.</p> <p>This will actioned by the GB during summer 2016.</p>	<p><b>31 July 2016 / Governing Body</b></p>



Recommendation	Management Response	Implementation Date/ Responsibility
<p>26. <b><u>Petty Cash Account; Reconciliations and Expense Claims (Priority 2)</u></b></p> <p>The Head teacher and School Business Manager should ensure that:</p> <ul style="list-style-type: none"> <li>• The petty cash account is maintained on an imprest basis.</li> <li>• The petty cash account is reconciled monthly;</li> <li>• That the monthly reconciliations are reviewed by a senior officer and signed off as evidence of the review;</li> <li>• That evidence of cash counts having been completed is maintained.</li> <li>• All expense claims are supported by a petty cash voucher;</li> <li>• All expense claims are approved by the Headteacher or other approved signatory with the approval in the form of a signature;</li> <li>• All expense claims are supported by a valid VAT receipt where appropriate (otherwise output VAT should not be reclaimed); and</li> <li>• The person receiving the reimbursement is required to sign the claims voucher as evidence of receipt of the reimbursement.</li> </ul>	<p>Agreed.</p>	<p><b>30 September 2016 / Head teacher &amp; School Business Manager</b></p>
<p>27. <b><u>Risk Management Policy (Priority 3)</u></b></p> <p>The existing Risk Management policy should be reviewed and updated to include sufficient detail of how the School will manage its risks and the School's risk appetite. The policy should include at least the following:</p>	<p>Agreed.</p> <p>The Policy will be reviewed in the Autumn Term.</p>	<p><b>31 October 2016 / Head teacher &amp; School Business Manager / Governing Body</b></p>

Recommendation		Management Response	Implementation Date/ Responsibility
	<ul style="list-style-type: none"> <li>• How risk management will be documented</li> <li>• Explain how risks will be identified, assessed and removed, minimised or managed</li> <li>• Explain how implementation of actions responding to risks are monitored and reviewed for effectiveness</li> <li>• Contain clear procedures and actions</li> <li>• Indicate the timing of any actions</li> <li>• When it was approved</li> <li>• Show when it was last reviewed</li> <li>• Reporting Arrangements.</li> </ul>		
28.	<p><b><u>Disaster Recovery Plan (Priority 3)</u></b></p> <p>The Head teacher should ensure that the Disaster Recovery Plan is updated with up-to-date policies and relevant legislation.</p>	<p>Agreed.</p> <p>This will be reviewed once other urgent policies have been implemented.</p>	<p><b>December 2016 /</b>  <b>Head teacher / School</b>  <b>Business Manager</b></p>
29.	<p><b><u>Contracts to be Signed by Head Teacher (Priority 3)</u></b></p> <p>All contracts entered into by the school should be signed by the Head teacher.</p>	<p>Agreed.</p>	<p><b>Immediate /</b>  <b>Head teacher</b></p>
30.	<p><b><u>Authorised Signatory List to Payroll Provider (Priority 3)</u></b></p> <p>The Head teacher should ensure that the payroll administrator is sent a list of authorised signatories in respect of payroll transactions /matters.</p>	<p>Agreed.</p>	<p><b>Implemented.</b></p>
31.	<p><b><u>Assets (Priority 3)</u></b></p> <p>The School Business Manager should ensure that all assets are checked against the asset register.</p>	<p>Agreed.</p>	<p><b>31 October 2016 /</b>  <b>School Business</b>  <b>Manager</b></p>

<p><b>Summary of Findings</b></p>	<p>In this section we set out a summary of our findings under each area of scope on an exception basis. Where weaknesses are identified, full details of these are included in the recommendations raised.</p> <p><b>Area 1 - Governance</b></p> <p>A review of the School's Instrument of Government indicated that there is currently a vacancy for a parent governor. It is understood that a recruitment process is currently underway to try to fill the vacancy.</p> <p>Whilst we were given assurances by the Head teacher that the Council's Financial Regulations had been adopted by the Governing Body, the minutes of the meeting do not reflect this decision. Whilst we were given assurances by the Head teacher that detailed discussions about the school's financial position and budget do take place at meetings of the Governing Body and Finance Committee, following our review of the minutes of meetings of both, it is our view that that they were not sufficiently detailed and show little evidence of governors' involvement in discussions about the financial position of the School and the budget monitoring process.</p> <p><b><i>Risk: Where matters discussed at meetings are not accurately minuted or where minutes are not sufficiently detailed, there is an increased risk that matters discussed and decisions taken at meetings may be disputed and that planned actions may not be subsequently followed up. Where decisions are not explicitly minuted or recorded there is an increased risk of the School being unable to demonstrate or provide evidence that governors have fulfilled their statutory responsibilities with regards to financial management.</i></b></p> <p><b><i>Recommendation: Minutes of meetings of the Governing Body and Finance Committee should include more detailed narrative information of discussions about financial matters such as the budget. The Governing Body should ensure that its meetings are properly minuted to explicitly record decisions of the governing body including for example the adoption of the Council's Financial Regulations. See Recommendation 11 in Action Plan.</i></b></p>
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Meetings of the governing body and the Finance Committee are currently being clerked by the Head teacher and a governor respectively. Ideally minutes of meetings of the governing body and the Finance Committee should be clerked by an independent clerk. The reason for this is partly because of potential conflict of interest and the fact that the Head teacher and the governor may not be seen to be impartial or free from pressure when it comes to recording discussions or challenging how the governing body operates. Also, a professional / independent clerk is likely (on the whole) to be more up to date on governance matters in the school and in helping the board understand its role, functions and legal duties. In addition, as indicated above, the minutes of meetings are not sufficiently detailed and do not explicitly record approvals and decisions.

***Risk: Where the role of Clerk is undertaken by the Head teacher or a governor of the school, there is an increased risk of potential conflicts of interests and that that the governing body may not function as effectively as it should.***

***Recommendation: The Governing Body and Finance Committee should ensure that clerking of their meetings is ideally undertaken by an independent clerk. See Recommendation 11 in Action Plan.***

We confirmed that all 13 governors (which include 2 Associate governors) at the school and all relevant staff completed up to date declarations of interest forms in November 2015.

Whilst the School has in place a Risk Management Policy, our review of the policy indicated that it does not sufficiently address how the School will manage its risks or the School's risk appetite. Although the policy is required to be reviewed every two years, it has not been reviewed since it was approved by the governing body in June 2012.

***Risk: Where the Risk Management policy is not sufficiently detailed, there is an increased risk that risks threatening the School's objectives and opportunities may not be identified or adequately controlled and managed, possibly resulting in these risks being realised together with their consequential impact. Where the Risk Management policy is not regularly reviewed, there is an increased risk that it may no longer be up to date or relevant to the School's current circumstances.***

***Recommendation: The existing Risk Management policy should be reviewed and updated to include sufficient detail of how the School will manage its risks and the School's risk appetite. The policy should include at least the following:***

- ***How risk management will be documented***
- ***Explain how risks will be identified, assessed and removed, minimised or managed***
- ***Explain how implementation of actions responding to risks are monitored and reviewed for effectiveness***
- ***Contain clear procedures and actions***
- ***Indicate the timing of any actions***
- ***When it was approved***
- ***Show when it was last reviewed***
- ***Reporting Arrangements.***

***See Recommendation 27 in the Action Plan.***

Whilst we confirmed that the School has in place a Disaster Recovery Plan which was reviewed in November 2015, it was however noted that it does not appear to have been updated as the policies and legislation referred to within the policy were almost 10 years old. The plan should be subject to revisions and kept up to

date. Where any aspect of the plan is or has become out of date it is likely to not be of use during an emergency.

***Risk: Where the Disaster Recovery Plan does not include up-to-date policies and legislation, there is an increased risk of incorrect procedures being followed during an emergency.***

***Recommendation: The Head teacher should ensure that the Disaster Recovery Plan is updated with up-to-date policies and legislation. See Recommendation 28 in Action Plan.***

### **Area 2 - School Development Plan, Ofsted and Internal Audit**

The School does not currently have a School Development Plan (SDP). Discussions with the Head teacher indicated that the reason for not producing an SDP is due to the school being judged as at risk of requiring improvement and thus having to be supported by a Rapid Improvement Group (RIG) for the last 18 months in liaison with the Council's School Improvement Services. The school was required to have termly improvement plans in place as a result of being a RIG supported school. The Head teacher confirmed that the school is due to exit from the RIG after which a 3 year SDP will be produced. Given the explanation indicated above we have not raised a recommendation regarding this matter.

It was noted that the nine of the recommendations arising from the follow-up internal audit report issued to the School in November 2014 had yet to be fully implemented by the School. The recommendations yet to be fully implemented include: the School Development Plan; high value expenditure; income; bank mandate, leadership pay, pay structures for support staff; purchasing procedures and petty cash. There was also little evidence to indicate that governors were monitoring the implementation of these recommendations. The recommendations that have yet to be implemented have been reiterated in this report.

***Risk: Where the audit recommendations are not implemented or addressed in a timely manner and where this is not being monitored by the governing body there is an increased risk that the School is unable to demonstrate that it has put into place effective internal controls and public funds may be put at risk.***

***Recommendation: The Head teacher and the Governing Body should ensure that all outstanding recommendations arising from the last review by Internal Audit are implemented. The School's Governing Body should monitor the progress of recommendations arising from audit reports to ensure that they are being promptly implemented. See Recommendation 10 in the Action Plan.***

### **Area 3 - Budget Setting and Budget Management**

The school's budgeted income and expenditure for the 2015/16 financial year is £1,160,491 and £1,181,301 respectively. This together with a brought forward surplus from the 2014/15 financial year of £20,810 thus resulting balanced budget for 2015/16. Although the School does not currently have in place a School Development Plan for reasons already indicated in Area 2 above, we were able to confirm that the School has in place a three year rolling budget.

Our review of the budget setting process at the school highlighted the following issues:

- The draft budget was not produced until June 2015 (i.e. two months into the relevant financial year);
- The draft budget only appears to have been reviewed by the Chair of the Finance Committee rather than all members of the Committee. We found also no evidence of the draft budget being formally approved by the Finance Committee. Governors have a collective responsibility for important financial decisions in the school and should make decisions collectively.
- The governing body has not formally delegated the review and approval of the draft budget to the Finance Committee;
- The draft budget was not presented to the governing body;
- Although the final budget was approved by the Finance Committee, we found no evidence of it being presented to the Governing Body for approval. The School Financial Value Standard advises that whilst the governing body can delegate functions relating to the setting and approval of budgets to the finance committee, the committee must however report to the governing body in respect of any action taken or decision made, at regular intervals in the financial year.
- Whilst we were given assurances by the School Business Manager that Finance Committee agreed the carry forward surplus of £20,810 from 2014/15 and its intended use, the minutes of the meeting did not explicitly indicate this approval. The SFVS advises that schools should have plans for the

money they save, and should discuss plans for balances in governing body meetings, to ensure they get the best possible value from their budgets.

- We were unable to confirm the accuracy of the School's brought forward surplus of £20,810 from the 2014/15 financial year. Discussions with the Bursar indicated that adjustments were carried out by the Council's Finance Team at the year end. The makeup of the adjustments were however not clearly indicated.

***Risk: Where the draft budget is not prepared on a timely basis, there is an increased risk that governors will be unable to effectively challenge the assumptions and basis of the budget. Where responsibility for the review and approval of the school's budget is not formally delegated to the Finance Committee there is an increased risk that it will be acting beyond its powers. There is a further risk that decisions made will be invalid. Where the draft budget is not collectively reviewed by the members of the Finance Committee and where the budget setting process is not sufficiently robust there is an increased risk that the governing body's responsibilities with regards to strategic financial management of the School may not be perceived as being effective.***

***Recommendation: The Governing Body and Head teacher should ensure the following:***

- ***That the draft budget is prepared on a timely basis (ideally before the start of the relevant financial year. Where final income figures are yet to be provided by the Council the school should use best estimates);***
- ***That the draft budget is in future reviewed and discussed by all members of the Finance Committee prior to being approved and in accordance with the terms of reference;***
- ***That the timing of Finance and Governing Body meetings are scheduled to allow sufficient time for the review and approval of both the draft and final budgets for submission to the Council and within the specified timeframes;***
- ***The final budget and the carry forward surplus and its intended use is formally approved by the full governing body. See Recommendation 1 in action Plan.***

The School currently uses an excel spreadsheet for the monitoring of its budget. Following discussions with the School Business Manager, it is understood that the budget is monitored on a monthly basis by the Head



teacher. We were however unable to confirm this assertion as the budget monitoring spreadsheets were not signed off as evidence of review. Whilst it was noted that budget monitoring reports were being presented to Finance Committee there was little evidence in minutes of meetings of governors' involvement in discussions about the financial position of the School and the budget monitoring process. We have previously raised concerns in Area 1. **See Recommendation 11.**

***Risk: Where there is no evidence of the budget monitoring reports being reviewed by the Head teacher, there is an increased risk that the School will be unable to demonstrate that the Head teacher has sufficient oversight and control over the School's finances.***

***Recommendation: The Head teacher should sign off and date the monthly budget monitoring reports as evidence of review. See Recommendation 2 in action Plan.***

We reviewed a sample of budget monitoring spreadsheets and noted the following:

- There appears to be a problem with the formulae used for calculating the percentage variances for some expenditure and income codes within the spreadsheet. The effect of this is that a significant number of percentage variances in the report are incorrect;
- There were no explanations regarding the reasons for some significant variances and where there were explanations some of the reasons indicated were in our view incorrect;
- Where explanations were provided about some variances, the reasons indicated was that some expenditure was in respect of the previous financial year. The main reason for our concern about this explanation is that it may be an indication that expenditure is not being correctly accrued for at the year-end;
- There were delays in the posting of monthly payroll costs on SIMS;
- Income from some donations made from the governor's accounts are not in our view being processed correctly. This is discussed in more detail in Area 6 below.

Following our review of minutes of the Finance Committee we also noted that the committee has expressed concerns about the lack of clarity in the budget monitoring reports and had suggested that consideration be given to investigating the possible purchase of the budget monitoring software offered by the Council. It is

unclear whether the School Business Manager had investigated the use of an alternative system of budget monitoring.

***Risk: Where the formulae used on budget monitoring reports to calculate variances are incorrect there is an increased risk that significant variances may also not be promptly identified. Where explanations are not provided regarding the reasons for significant variances there is an increased risk that corrective action may not be taken to address these in a timely manner which may in turn increase the risk of budgetary over or underspends by the year-end. Where the information used as the basis of monitoring the school's budget is incorrect or not up to date there is an increased risk that budget over or underspend may occur and not be promptly highlighted and appropriate action taken on a timely basis. Where expenditure or income are not correctly accrued for at the year-end there is an increased risk of expenditure or income being accounted for in the wrong financial year and thus that the School's accounts will be misstated. There is also an additional risk of potential overspends on the following financial year in respect of expenditure not budgeted for.***

***Recommendation: The Head teacher and School Business Manager should ensure the following :***

- That the formulae used to calculate percentage variances on the budget monitoring spreadsheets are checked to ensure that they are correct;***
- That payroll costs and income from donations are being promptly and correctly posted on SIMS and in a timely manner;***
- Where any significant variances are identified between the budget and the position to date or between the budget and year-end forecast, explanations should be recorded for these together with any relevant actions to be taken to address those variances and this should be presented for discussions at the scheduled Finance Committee meetings.***
- That all expenditure and income should be properly and correctly accrued for at the year-end.***

***See Recommendation 2 in Action Plan.***

#### **Area 4 - Procurement**

The School has in place a Financial Policies and Procedures document (FPP) which has been approved by the Governing Body. Following our review of the FPP document, it was noted that it is not sufficiently

comprehensive as it does not include procedures for leasing, unofficial funds or the requirement for the petty cash account to be reconciled monthly. It was also noted that some sections of the FPP document have not been updated to reflect the actual procedures for the School.

***Risk: Where the School does not have sufficiently comprehensive written financial procedures in place there is an increased risk of breakdowns in internal controls, a lack of clarity with regards to roles and responsibilities, a lack of accountability and inconsistencies in working practices.***

***Recommendation: The Head teacher and School Business Manager should ensure that the existing Financial Policies and Procedures (FPP) document is updated to include procedures for leasing, unofficial funds and a requirement for the petty cash account to be reconciled monthly. The document should also be updated to ensure that it accurately reflects the procedures at the School. See Recommendation 14 in Action Plan.***

The School's Scheme of Delegation indicates that any expenditure above £5K requires the approval of the Finance Committee and any expenditure above £10K requires approval of the Governing Body. The Council's Financial Regulations requires any expenditure above £25K to have evidence of 3 written quotes being obtained and any expenditure above £172,514 to have evidence of a competitive tendering exercise being undertaken in line with EU regulations. We identified payments to the following organisations made over the last three years which exceeded £20,000 and reviewed them to ensure compliance with EU procurement regulations and the Council's financial regulations. The findings are as follows:

Supplier Name	Total Spend £ (Inc. VAT)			Findings
	2013/14	2014/15	2015/16 to date	
<b>Combit Services</b> Caretaker, cleaning and security services	£82,160	£76,615	£30,937	Discussions with the School Business Manager indicated that this service has been provided since 2009 with the security services element ceasing from 2015/16. The School

					Business Manager confirmed that quotes had not been obtained when the service first commenced and that there is no formal contract in place. A recommendation regarding this matter was raised in the previous audit report but has not been implemented. In addition, given that this is an ongoing contract and the value of this contract over a 4 year period is in excess of the EU threshold of £172,514, a competitive tendering exercise should have been undertaken in line with EU regulations.
	<b>Marsworth Computing Ltd</b> IT support	£33,686	£13,248	£10,990	We confirmed that this contract is an on-going contract which has been in place for the last 4 years. Discussions with the School Business Manager indicated that three quotes were obtained at the time the contract was let and we were provided with evidence of two quotes. It is understood that the third quote was from the School's existing provider at the time the contract was let, whose expertise it was felt did not compare with that of Marsworth. We confirmed that the quote from Marsworth was cheaper of the two quotes.
	<b>The Southover Partnership</b> Provision of SEN teacher	-	£14,569	£12,262	The School Business Manager confirmed that the School has worked with Southover Partnership for a number of years and that it is one of a limited number of agencies that supply special needs teachers. Therefore no quotes had been obtained. The Council's Financial Regulations requires any expenditure above £25K to have evidence of 3

					written quotes being obtained to ensure that value for money is being achieved.
	<b>Secureteam Ltd</b> Security Services	-	-	£12,038	This contract has been in place since June 2015. We confirmed that four quotes were obtained. Whilst Secureteam was not the cheapest quote, the company was selected because it provides regular training and support to the existing security guard. The value of this contract is in excess of £10,000 and therefore should have been approved by the Full Governing Body. There was no evidence of the contract being approved by the Full Governing Body. In addition given that this will be an ongoing contract rolled over every year and the value of the contract is worth over £200K over a 4 year period, a competitive tendering exercise should have been undertaken in line with EU regulations.
	<b>London Borough of Barnet</b> School meals	-	8,422	13,142	Discussions with the School Business Manager indicated that this is long standing contract and that Barnet School Meals are the only local authority that provides meals of high enough Kosher standard for the school. Therefore no quotes were obtained. 3 written quotes should have been obtained to ensure that value for money is being achieved. In addition the value of this contract is in excess of £10,000 and therefore should have been approved by the Full Governing Body.

With regards to on-going contracts (in particular the Combit Services and Secure Team Ltd), it is vital that the school is not in breach of Financial Regulations and EU procurement regulations by not subjecting these contracts to proper competitive tendering exercises where such contracts could potentially exceed £172,514 threshold over the life of the contracts. Financial Regulations states that “*when valuing a rolling contract with no defined termination date, the contract should be valued over a period of 48 months*”. This effectively means that the Combit contract and the Secure Team contract over a four year period would be worth at least £300K and £200K respectively thus exceeding the threshold of £172,514 indicated in Financial Regulations and for which the School should have undertaken competitive tendering exercises.

***Risk: Where the School does not undertake a competitive tendering exercise or does not obtain at least three written quotations as part of the procurement process there is an increased risk of the School being unable to demonstrate that value for money was achieved in the procurement process. There is a further risk that the School will be in breach of EU Regulations and the Council's Contract Standing Orders. Where expenditure over £5,000 is not approved by the Finance Committee, there is an increased risk of officers making decisions and incurring expenditure beyond their delegated powers and a risk of inappropriate expenditure being incurred.***

***Recommendation: The Governing Body and Head teacher should ensure that the school complies with the Council's Contract Standing Orders, Finance Regulations and EU Procurement Regulations. More specifically:***

- At least three written quotes should be sought and obtained where the estimated value of a contract or procurement falls between £25k and £172,514;***
- For supply and services contracts where the estimated value exceeds £172,514 over the life of the contract, the School is required to undergo a formal competitive tendering process;***
- In future the School should liaise with the Council's Procurement Team prior to rolling any of these contracts forward to ensure that appropriate checks are undertaken, that Schools are achieving value for money in the procurement of goods and services and that they are not in breach of Financial Regulations and EU procurement regulations;***

- ***All contracts of between £5,000 and £9,999 should be approved by the Finance Committee and contracts over £10,000 by the Governing Body in accordance with the School's Scheme of Delegation.***

***See Recommendation 3 in the Action Plan.***

Following a review of a sample of contracts it was noted that the contract with Marsworth Computing for the provision of IT support was not signed by the Head teacher and the contract with Cohen Arnold for the provision of payroll services was signed by members of the governing body rather than the Head teacher. The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 guidance document advises that *the 'board of governors' should operate at a strategic level, leaving the head teacher and senior school leaders responsible and accountable to it for the operational day-to-day running of the school.*"

***Risk: Where contract agreements are not signed by the Head teacher, there is an increased risk of the School being unable to demonstrate that the terms and conditions were agreed in the event of a dispute. Where members of the governing body sign contracts on behalf of the School there is an increased risk of the governors being perceived as being involved in the day to day business of the school as opposed to having a more strategic role.***

***Recommendation: All contracts entered into by the school should be signed by the Head teacher. See Recommendation 29 in Action Plan.***

The School has one lease agreement in place as detailed below:

Description	Supplier	Finance Company	Contract start date & Agreement Number	Length of Agreement	Total Value (£ approx.)
2 Photocopiers: 7855	Xerox	Xerox	1 <sup>st</sup> June 2015 Framework Agreement RM1599	36 months	£5,143

We confirmed that the School obtained three quotes; that the cheapest quote was selected and that the agreement was approved by the Finance Committee. We also confirmed that the School obtained approval from the Council's Chief Finance Officer prior to entering into the lease agreement.

We carried out tests on a sample of 15 expenses incurred between April 2015 and October 2015 in order to ascertain whether there are adequate controls in place to minimise the risk of fraudulent or unauthorised expenditure being incurred; to ensure that value for money was being achieved where appropriate and to ensure that financial regulations with regards to procurement were being complied with. Of 15 expenses tested the following exceptions were noted:

- Of the seven transactions where it would have been appropriate for purchase orders to have been raised, only in two instances were they raised;
- In the two instances in which purchase orders were raised, they were not approved;
- Whilst the School uses a certification grid stamp to endorse invoices, it was noted that the stamp is not being completed in full by the School Business Manager. We were thus unable to establish whether invoices had been checked for arithmetical accuracy or whether goods/services had been delivered prior to the invoices being passed for payment;
- One invoice was not approved for payment whilst 10 invoices which were apparently approved for payment by the head teacher were endorsed via use of a stamp rather than a signature;
- There was one instance in which a payment was made despite the invoice clearly stating that it was not a valid VAT invoice (the document indicated that it was Memorandum of Fees Accrued).



- In the two instances where a purchase order was raised, we were unable to confirm whether segregation of duties was in place between the person approving the order and the person approving the invoice as neither of the two orders were authorised.
- 10/15 invoices were not paid within the 30 days timescales. Discussions with the School Business Manager regarding the reasons for this indicated that the delays were due to a combination of resource constraints and cash flow problems.
- 3/15 invoices tested were not proper VAT invoices even though the relevant companies were VAT registered. Please see the recommendation below for more specific details.
- Whilst the School maintains a list of authorised signatories, it does not indicate what they are authorised to do or their authorisation limits.

***Risks: Where internal controls over the purchasing of goods and services are not sufficiently robust, there is an increased risk of unauthorised goods and services being obtained and an increased potential for fraud to occur.***

***Where invoice certification grid stamp is not completed to indicate that invoices have been checked prior to being passed for payment, there is an increased risk of the School not being able to demonstrate that all the necessary checks have been performed on the invoice prior to being passed for payment. This may result in inappropriate payments being made.***

***Where duties relating to the approval of orders for goods and services and the authorisation of payments for these are not properly segregated, there is an increased risk of errors or fraud occurring and remaining undetected.***

***Where payment is made on an invalid invoice, there is an increased risk of invalid payments being made.***

***Where invoices are not paid in a timely manner there is an increased risk that suppliers may stop trading with the School and therefore the School could face difficulties obtaining the goods and services they require.***

***Where the authorised signatory list does not include what they are authorised to do and their authorisation limits, there is an increased risk of inappropriate transactions being entered into, since finance staff processing the items are unable to determine whether the person authorising each one is delegated to do so.***

***Where proper VAT invoices are not obtained and output VAT claimed on such invoices, there is an increased risk of non-compliance with HMRC regulations.***

***Recommendation: The Head teacher and School Business Manager should ensure that controls over the purchasing of goods and services are made more robust by implementing the following controls:***

- ***Purchase orders should be raised for all non-utility goods and services and approved by an authorised signatory;***
- ***The certification grid stamp should be completed in full by the School Business Manager prior to the invoices being approved for payment;***
- ***Supplier invoices should be approved by an authorised signatory with the approval in the form of a signature as opposed to the use of a grid stamp;***
- ***Payment should only be made on the basis of a valid invoice;***
- ***Segregation of duties should be maintained between the officer approving an order and the officer approving the corresponding invoice for payment;***
- ***Invoices should be paid within 30 days of receipt except where there is a dispute;***
- ***The list of authorised signatories should be updated to include what they are authorised to do and their authorisation limits;***
- ***Proper VAT invoices should be obtained which include the following:***
  - ***an invoice number,***
  - ***supplier's name and address,***
  - ***supplier's VAT number;***
  - ***invoice date;***
  - ***tax point;***
  - ***customer's name and address;***
  - ***description sufficient to identify the goods or services supplied to the customer;***
  - ***unit price excluding VAT;***
  - ***quantity of goods or the extent of services;***
  - ***rate of VAT that applies to goods or services being purchased;***
  - ***total amount payable excluding VAT rate of any cash discount;***
  - ***total amount of VAT charged.***

***See Recommendation 15 in the Action Plan.***

Whilst the School has in place a credit card policy and procedures, it was however noted that the procedures do not reflect the current practice at the school. For example, the procedures state that receipts must be authorised by the Head teacher or Chair whilst in practice discussions with the School Business Manager indicated that this is not the case. The credit card is used mainly for online purchases and for buying materials required by the caretaker. Although the School Business Manager is designated as the authorised user of the credit card, he was however unable to confirm whether he was required to sign a cardholder consent form.

Purchases made via the credit card are made in the same way as other purchases in terms of requisition orders being raised and authorised by the Head teacher. The School Business Manager checks the monthly statements to the supporting documents prior to entering the transactions onto SIMS. We verified that the monthly statements are reviewed by the Head teacher and signed off as evidence of review. The credit card balance is paid off entirely via direct debit each month and we confirmed that cash withdrawals are not allowed by reviewing a sample of credit card statements.

We selected a sample of 5 purchases made by credit card between June 2015 and October 2015 and noted that none of the purchases were supported by a requisition order and that one purchase was not supported by a receipt.

***Risk: Where the credit card policy and procedures are not regularly updated to reflect current controls and practice there is an increased risk of inconsistent practices being followed by officers. Where purchases made via the credit card are not supported by an authorised requisition order or are not supported by a valid receipt or invoice, there is an increased risk of inappropriate or unauthorised expenditure being incurred and not being promptly identified.***

***Recommendation: The Head teacher and School Business Manager should ensure that the school credit card policy and procedures are regularly reviewed to reflect the current controls and practices. All credit card purchases should be supported by an approved requisition order and a valid receipt or invoice. See Recommendation 16 in Action Plan.***

### **Area 5 - Receipt of Income and Reporting**

The School's main sources of income are from school trips, music, swimming, sale of book bags and donations. We confirmed that the School has in place a Charging & Remissions Policy which was approved by the Governing Body.

Discussions' with the Council's Schools Finance Team indicated that financial returns and VAT returns are not being submitted by the school on a timely basis. More specifically at the time of the audit visit, only one FIN1 return had been submitted in the 2015/16 financial year (in August 2015).

***Risk: Where the School does not submit financial and VAT returns to the Council within the prescribed timescales, there is an increased risk of the school being unable to demonstrate to the Council that it is managing its delegated budget effectively and the School's financial management arrangements may be perceived as being inadequate or weak. The late submission of VAT returns also increases the risk that its VAT reimbursements will not be promptly made thus impacting on the School's cash flow position.***

***Recommendation: The Head teacher and School Business Manager should ensure that all of the school's financial returns are being submitted to the Council within the prescribed deadlines. See Recommendation 17 in Action Plan.***

All income (in the form of cash and cheques), is collected by the administrator or secretary with details of income received being recorded on separate spreadsheets maintained for each type of income. Our review of the spreadsheets indicated that they do not include details such as the date of receipt of income; name of officer receiving the income; date banked or paying in-slip reference number. Income is a valuable asset and thus susceptible to fraud. It is vital that appropriate controls are in place to ensure its security. The maintenance of detailed income registers helps to ensure that all income received is recorded and correctly accounted for. The school does not issue receipts for income unless requested for by parents. Financial Regulations require that "a numbered receipt is issued, or a signed record kept, for all items of income collected on behalf of the school".

***Risk: Where income registers are not sufficiently detailed, there is an increased risk that details of income collected will not be accurately recorded and thus a potential risk of misappropriation or fraud. Where pre-numbered receipts are not issued for all income collected (especially for cash), there is an increased risk of income being misappropriated and not being identified and thus of financial loss to the School.***

***Recommendation: The Head teacher and the School Business Manager should ensure that income registers are sufficiently detailed and include at least the following information:***

- ***Date income received;***
- ***Officer receiving payment;***
- ***Amount received;***
- ***Payee details;***
- ***Payment method;***
- ***Receipt reference;***
- ***Paying in slip reference; and***
- ***Date banked.***

***Pre-numbered receipts should ideally be issued where practical for all monies collected on behalf of the School. See Recommendation 4 in the Action Plan.***

All income collected is kept in a fire proof safe prior to being banked. We confirmed that the School has in place adequate insurance cover which covers cash of up to a value of £1,000 if kept in a safe. The banking of income is currently being undertaken by school staff and discussions with the School Business Manager indicated that the School has given consideration to the use of a security services company to undertake banking of income but it was felt that the costs of such a service was too high. Given this, no recommendation is being raised. It was noted that the income to be banked is not currently being reconciled to income records prior to banking and income is only posted on the schools accounting system (SIMS) after it has been recorded as received on the bank statement as opposed to paid to the school.

***Risk: Where a reconciliation of income is not undertaken prior to banking there is an increased risk that errors or fraud will not be promptly highlighted and investigated. Where income is not recorded on SIMS on an accruals basis, there is a risk the accounts will not present a fair and accurate view of the School's financial position.***

***Recommendation: The Head teacher and School Business Manager should ensure that:***

- ***A reconciliation of income collected to income records is undertaken prior to banking and evidence of this is maintained;***
- ***Details of all income received is recorded on SIMS when income is received rather than when it appears on the bank statement. See Recommendation 4 in the Action Plan.***

The School Administrator and the Secretary are responsible for the recording and processing of income, preparation of income for banking and banking of that income. This in our view represents inadequate segregation of duties within the income recording and banking function.

***Risk: Where duties relating to income collection, recording and banking are not properly segregated, there is the increased risk of the misappropriation and/or fraud and errors occurring and remaining undetected.***

***Recommendation: The Head teacher should review the responsibilities of the School Administrator and Secretary to ensure that proper segregation of duties is being achieved within the income recording, processing and banking functions. See Recommendation 4 in the Action Plan.***

We carried out tests on a sample of income from various sources (swimming/music/ donations/school trips) in order to establish whether income received was being properly recorded and banked intact. Due to the lack of a proper audit trail we are unable to provide assurances that all income received by the school was properly recorded and banked intact for the sample of transactions tested. One of the reasons for this is due to failure to include sufficient information on the income registers (specifically payment method, paying in slip reference and date banked).

***Risk: Where there is an inadequate audit trail, there is an increased risk of misappropriation of income resulting in financial loss to the School.***

***Recommendation: The Head teacher and School Business Manager should ensure that a proper audit trail is in place for all income streams. See Recommendation 4 in Action Plan.***

In addition to the income streams indicated above, we are unable to provide any assurances regarding the accuracy and completeness of income posted on the School's accounting system. This was mainly because of the way in which postings were made on SIMS with our tests indicating that some postings were made against the wrong ledger code.

***Risk: Where income received is not posted against the correct ledger code, there is an increased risk that the school financial statements will not reflect an accurate record of income under the relevant budget heads. There is thus a further risk of future budgets being set on the basis of inaccurate information.***

***Recommendation: The School Business Manager should ensure that all income is posted to the correct ledger code. See Recommendation 4 in Action Plan.***

#### School Meals

The School currently only provides meals to pupils in receipt of free school meals with the meals being provided through a contract with the London Borough of Barnet with all other pupils being required to bring in a packed lunch. As a result of the introduction of Universal Free School Meals, all pupils up to Year 2 now receive free school meals. Our review indicated that there were no pupils in classes above Year 2 in receipt of free school meals, even though some may be entitled to do so.

The London Borough of Barnet invoices the School on a monthly basis and provides details of the number of meals provided for pupils in the relevant month. Whilst we were given assurances that the School Business Manager undertakes a reconciliation to agree the number of meals indicated on the invoices to the school

records, we were unable to verify this assertion as no such records are maintained. Rather the School Business Manager appears to base the calculations on the number of pupils entitled to free school meals times the number of attendance days each month. We identified some inaccuracies between the number of meals as calculated by the School Business Manager and the number of meals indicated on the supplier's invoices. There was no evidence of these differences being investigated.

***Risk: Where a record is not maintained of free school meals provided to pupils at the school and where differences between the record of meals maintained by the school and information on the supplier's invoices are not investigated, there is an increased risk that the School may be charged for meals not provided thus resulting in financial loss to the school.***

***Recommendation: The Head teacher and School Business Manager should ensure that a record of free school meals provided to pupils on a daily basis is maintained. Where there are differences between the number of meals indicated on the supplier's invoices and the records maintained by the school, these should be investigated and the supplier required to amend their invoices (where the error is the supplier's) prior to the payments being made. See Recommendation 18 in Action Plan.***

#### School Trips

Whilst the School has in place an Educational Visits Policy, it was noted however that the policy has not been reviewed since 2012. Whilst we were given assurances by the School Business Manager that risk assessments are completed prior to school trips and that all trips are approved by the Head teacher, we were unable to confirm these assertions due to a lack of documentary evidence. For a sample of two trips undertaken in 2015/16 financial year, we confirmed that end of journey statements were completed for both trips.

***Risk: Where the Educational Visits Policy is not reviewed on a regular basis there is an increased risk that processes that are in practice or adopted may not be effective or efficient. Where evidence of risk assessments and approval of school trips is not maintained, there is an increased risk of the School being unable to demonstrate that school trips are risk assessed and appropriately approved.***



***Risk: The Head teacher should ensure that the School's Educational Visits Policy is regularly reviewed and updated. The Head teacher should ensure that all approved risk assessments for school trips are properly retained. See Recommendation 19 in Action Plan.***

The School has five bank accounts with Lloyds (two budget share accounts, one Unofficial fund account, one Capital account and one Governors account for holding voluntary contributions from Governors). The School Business Manager was only able to provide Internal Audit with a copy of the bank mandate for one of the bank accounts (i.e. one of the budget share accounts). Discussions with the School Business Manager indicated that the signatories to all bank accounts (apart from the Governors account) are the same as the budget share account. Following our review of the only available mandate, it was noted that the School Business Manager is one of the authorised cheque signatories for the School's budget share bank account. It is our view that this is not an appropriate arrangements given his role in processing financial transactions including payments and that this represents inadequate segregation of duties.

***Risk: Where the School does not retain copies of the bank mandates there is an increased risk of the School being unable to demonstrate that the officers authorised to approve transactions including cheques are appropriate and were approved to do so by the governing body. There is a further risk that the bank mandate may not be up to date and reflect the School's current staffing structure and that inappropriate authorisations may be given which could result in financial loss to the School. Where there is inadequate segregation within the finance function there is an increased risk that fraud of misappropriation will occur and remain undetected.***

***Recommendation: The Head teacher should ensure that copies of bank mandates are retained at the School. The School Business Manager should be removed from the list of approved cheque signatories without delay. See Recommendation 13 in Action Plan.***

We were concerned to note that none of the school's bank accounts are currently being reconciled monthly and in accordance with Financial Regulations. The two main budget share accounts were only reconciled in November 2015 with the reconciliations for the months of September to November 2015 being carried out at the same time. The Unofficial Fund account and the Capital account are reconciled on an ad-hoc basis and

the Governors account is not reconciled at all. The bank reconciliation is an important financial control that provides a considerable amount of audit evidence concerning the completeness and accuracy of the accounts as a whole. Completing bank reconciliations on a monthly basis helps to ensure that any inaccuracies or variances in the financial information held by the School are identified in a timely manner, and any discrepancies are confirmed as being purely due to timing differences.

***Risk: Where the school's bank accounts are not being reconciled monthly or on a timely basis there is an increased risk that any errors or omissions may not be promptly identified potentially resulting in a mis-statement of the accounts, or resulting in excessive levels of resources needing to be applied to resolving variances at a later time or as part of the close down of the accounts at year-end. There is also an increased potential for errors and fraud to occur where account balances are not being reconciled on a timely basis. The failure to undertake monthly and timely bank reconciliations can also result in inaccurate cashbook balances not being detected, and may have contributed to erroneous cash flow and budgetary information. In addition, bank errors, (although rare) may go undetected if bank reconciliations are not performed on a timely basis.***

***Recommendation: The Head teacher and School Business Manager should ensure that all of the school's bank accounts are being reconciled monthly and on a timely basis. The Head teacher should review and sign off all bank reconciliations as evidence of review. See Recommendation 5 in Action Plan.***

In addition to the above, we reviewed a sample of bank reconciliations and our findings are as follows:

Bank Account	Test results
Budget Share Accounts (Main and Business Accounts)	<p>We reviewed a sample of 3 months bank reconciliations (August to October 2015) and had the following concerns:</p> <ul style="list-style-type: none"> <li>• None of the reconciliations were undertaken on a timely basis;</li> <li>• None were correctly undertaken;</li> <li>• None of the reconciliations were supported by a balances and reserves report;</li> </ul>

		<ul style="list-style-type: none"> <li>• The list of unreconciled items included as part of the reconciliations included transactions relating to later periods (e.g. the October 2015 reconciliation included November 2015 transactions);</li> <li>• All 3 reconciliations included transactions dating back to 2014;</li> <li>• We found no evidence of any actions being undertaken to investigate reasons for the non-clearance of these long outstanding items;</li> <li>• All 3 reconciliations included transactions relating to donations from governors (one transaction dating back to April 2015). We were unable to determine whether these were due to errors made in the initial postings or whether they were yet to be cleared.</li> <li>• The reconciliations included a number of general ledger transactions which appear to be mis-postings;</li> </ul> <p>Discussions with the School Business Manager indicated that there are issues with removing these items from SIMS and that assistance will be requested from Schools Finance Team.</p>
	Capital Account	Only one reconciliation (in September 2015) had been undertaken so far during the 2015/16 financial year and there was no evidence that it had been reviewed by the Head teacher.
	Unofficial Fund Account	Only one reconciliation (September 2015) had been undertaken so far in the 2015/16 financial year and there was no evidence that it had been reviewed by the Head teacher.
	Governors Account	Whilst the School Business Manager receives bank statements for this account, it is understood that he has no involvement in the transactions that are processed through the account including having no knowledge of the signatories to the account.
<p><b><i>Risk: Where there is insufficient documentary evidence to support the monthly bank reconciliation, there is an increased risk that the School will be unable to demonstrate that reconciliations are being properly carried out.</i></b></p>		

***Where bank reconciliations are not correctly undertaken there is an increased risk that the fraud or errors may occur and may not be promptly identified and appropriate action taken.***

***Where long standing unreconciled transactions are not investigated and cleared on a regular basis, there is an increased risk that any errors or anomalies will not be promptly identified. Where the general ledger transactions currently included in the unreconciled items listing are not reversed there is an increased risk of the bank reconciliation remaining incorrect and thus of the School's accounts being incorrect.***

***Recommendations: All bank reconciliations should be properly and correctly undertaken and the relevant documentary evidence (such as balances and reserves report) should be printed off the School's accounting system and attached to the reconciliation.***

***The bank reconciliation should compare the bank balance and the cashbook balance at the date of the reconciliation – all differences identified should be checked to ensure that they relate to genuine timing differences rather than to error. Only outstanding receipts or unpresented cheques as at the reconciliation date should form part of the reconciliation.***

***The School should seek the assistance from the School's Finance Team in order to correct the recurring errors in the School's budget share bank account reconciliations without delay.***

***The reasons for any long outstanding unreconciled transactions should be promptly investigated and appropriate action taken to clear them. The School Business Manager should liaise with the Council's School's Finance Team in order to correct the general ledger transactions that are currently included in the unreconciled items listing. See Recommendation 5 in the Action Plan.***

#### **Area 6 - Payroll and Personnel Procedure**

We were unable to establish the existence of a formal staffing structure and therefore could not determine whether there had been any recent reviews of the staffing structure. The SFVS advises that the regular review of the staffing structure gives the head teacher and governing body the opportunity to consider how they are making the most of the skills and talents of their staff, how the curriculum can be delivered, how the needs of the pupils can be met and how best value is secured for the school.

***Risk: Where the School does not have a formal staff structure in place and where it is not subject to regular review, there is an increased risk that proper consideration will not be given to how best to deliver the curriculum and meet the needs of the pupils at the school.***

***Recommendation: The governing body should ensure that a formal staffing structure is put in place and available for scrutiny as soon as possible. The staffing structure should be reviewed on a regular basis to take into account changing roll, curriculum or budgets. See Recommendation 20 in Action Plan.***

Whilst we were given assurances that the Pay Policy had been reviewed by governors, at the time of the audit, it had yet to be updated to include the changes proposed by governors and updates arising from the 2015 STPCD.

***Risk: Where the pay policy is not updated to take account of the changes arising from the most up to date STPCD, there is an increased risk that the policy may not reflect changes in statutory requirements and thus may be out of date. There is thus an increased risk of non-compliance with statutory requirements.***

***Recommendation: The Governing Body and Head teacher should ensure that the School's Pay Policy is promptly updated. Once updated the policy should be approved by the relevant committee. See Recommendation 21 in Action Plan.***

The Council's School's Finance Team have confirmed that Torah Temimah Primary is Group 2. We confirmed that the current ISR for the Head teacher group is set at L15-L21 which falls within the ranges of a Group 2 school. We confirmed that the Head teacher's current pay spine is L19 which is within the relevant pay scales for a group 2 school.

Our review indicates that the Head of Religious Studies at the School (the Principal) is currently paid on the Leadership pay scale (Scale L17). We confirmed through discussions with the School Business Manager that Head of Religious Studies is not a qualified teacher or a member of the leadership group as defined in the

School Teachers' Pay and Condition Document (STPCD). The STPCD stipulates that “*member of the leadership group*” means a head teacher, a deputy head teacher or an assistant head teacher’. There is no provision in the STPCD for making leadership pay to staff who are not a Head teacher, Deputy Head teacher, or Assistant Head teacher. A recommendation regarding this matter was raised in our previous audit report and re-iterated in the follow up audit. The School agreed to seek guidance from the Council’s School’s HR Team and has only recently done so (i.e. in November 2015). It is understood that the Council’s HR Team has advised that governors to consider having a separate contract (outside of the STPCD) for the Head of Religious Studies.

***Risk: Where a member of staff who is not a qualified teacher or a member of the leadership group is paid on a Leadership Payscale, the School is not complying with the requirements of the STPCD.***

***Recommendation: The Governing Body should ensure that the School is complying with the requirements of the STPCD in respect of leadership pay. Consideration should be given to the advice provided by the Council’s HR Team and a decision should be taken without further delay so that this matter can be resolved once and for all. See Recommendation 6 in Action Plan.***

Non-teaching staff are currently not paid under NJC Terms & Conditions and neither is their pay structure included within the School’s current pay policy. Discussions with the School Business Manager confirmed that the level of salary for each post and any subsequent pay increases are set by the Governing Body. It is also understood that non-teaching staff do not currently have employment contracts. Both of these issues were recommendation in the previous audit and re-iterated in the follow up audit where the School agreed to pay non-teaching staff in accordance with NJC Terms & Conditions, complete job evaluations for each post and put in place employment contracts. Discussions with the Principal indicated that advice has been sought from the Council’s Schools HR and job evaluations have been completed for all non-teaching staff and that a draft employment contract has been developed which is in the process of being amended following additional comments from School’s HR Team. Following this, employment contracts will be formulated for all non-teaching staff and all non-teaching staff will be paid in accordance with NJC Terms & Conditions. It is a legal requirement for an employer to give their employees a ‘Written Statement of Employment’ if they are to be working for them for at least one month. This should be given to the employee within the first two months of the start of their employment.

***Risk: Where non-teaching staff do not have a documented pay structure there is an increased risk that the pay conditions for non-teaching staff are not consistent across the School or in line with the post holder's respective roles and responsibilities. There is a further risk that the School may be perceived as not being transparent in its dealings with staff.***

***Where a formal employment contract for non-teaching staff is not in place, there is an increased risk that the terms of employment have not been fully understood and agreed between both parties. Failing to provide a written contract of employment results in a lack of clarity since neither party knows the precise extent of their respective rights, duties and obligation.***

***Recommendation: The Governing Body should expedite the implementation of pay structure for non-teaching staff and the development of employment contracts. See Recommendation 7 in Action Plan.***

We reviewed the salaries of a sample of top earners at the school (teachers and administration staff) and noted no exceptions in the accuracy of payments made to them.

We confirmed through discussions with the School Business Manager that only teaching staff are automatically enrolled on to the Teacher's Pension scheme unless they indicate that they would like to opt-out. It is understood that the staging date for auto-enrolment for the School has been set for February 2017 after which all non-teaching staff will be eligible to join the pension scheme. We confirmed the accuracy of the assertion about the staging date with the Council's Pensions Team. Given the explanation, we have not raised or are not raising a recommendation regarding auto-enrolment onto the pension scheme.

We verified through a review of a sample of payroll statements that all teaching staff have joined the pension scheme (i.e. evidence of employee and employer pension contributions for all teaching staff was noted).

Of a sample of eight additional payments made to staff for overtime between April 2015 and October 2015 the following was noted:

- Whilst claim forms had been completed for all of the payments, only one of the claim forms was authorised by the Head teacher with a signature endorsement;

- For 3/8 payments the authorisation of the claim forms by the Head teacher was via use of a certification stamp;
- 4/8 claim forms were not authorised;
- 2/8 claim forms were not completed in full (one did not include details of additional duties undertaken and one did not include the total additional hours worked).

***Risk: Where the Head teacher uses a grid stamp to approve overtime claim forms (or any documents which require approval) there is an increased risk that such a stamp could be open to misuse and thus that transactions may be inappropriately approved and are not identified. Where overtime claims forms are not appropriately approved there is an increased risk that invalid or inaccurate payments are made which could result in financial loss to the School. Where overtime claim forms are not completed in full, there is an increased risk of incorrect payments being made.***

***Recommendation: The Head teacher should ensure that overtime claim forms are appropriately approved with the approval in the form of a proper signature as opposed to a grid stamp. Staff should be reminded of the need to ensure that overtime claim forms are completed in full prior to submission. Where claim forms are not completed in full, they should be returned to the relevant person and not processed until properly completed. See Recommendation 22 in the Action Plan.***

Whilst we were given assurance that the School has in place a contract with Cohen Arnold for the administration of its Payroll services, it was noted that the contract provided was addressed to AHTT Limited as opposed to the School. It was also noted that the address indicated on the contract was not that of the School. However payments are being made to the Payroll Administrator through the school's budget share account. It was further noted that two of the School's governors are partners of the company and we confirmed that they were not involved in any decisions relating to the letting of the contract and had both declared their interests as required.

***Risk: Where there is a contract in place which is not addressed to the school, there is an increased risk of the contract being invalid and that the terms of the contract may not be enforceable.***



**Recommendation: The Head teacher should ensure that all contracts are in the name of the School. See Recommendation 23 in Action Plan.**

It was noted that the School has not provided payroll administrator with a list of authorised signatories in respect of payroll transactions / matters.

**Risk: Where the payroll administrator has not been provided with a list of authorised signatories in respect of payroll transactions / matters there is an increased risk of unauthorised amendments being made to the payroll and of these not being promptly identified.**

**Recommendation: The Head teacher should ensure that the payroll administrator is sent a list of authorised signatories in respect of payroll transactions /matters. See Recommendation 30 in Action Plan.**

The Payroll Administrator sends a draft report to the School Business Manager to be checked for accuracy and completeness prior to the processing of the monthly payroll. Where there are discrepancies or errors these will be discussed over the phone or by e-mail with the administrator. Where adjustments to the draft payroll report are required, it is understood that there will be continuous liaison between both parties until the necessary adjustments have been made. Once the required adjustments have been made, the payroll run is approved by the Head teacher via e-mail prior to the payroll being processed. We reviewed the payroll runs between April 2015 and October 2015 and noted that for two months (August and September) there was no evidence of the payroll runs having been approved by the Head teacher. Discussions with the School Business Manager indicated that this may be due to the e-mail approval not being retained. Given that this was for only 2 of the 7 months, we have not raised a specific recommendation regarding this matter. However all email correspondence in respect of the payroll should be retained.

Of a sample of seven months payroll statements reviewed there was no evidence of three reports having been checked by the Head teacher (two payroll reports for teachers and one for teaching assistants). Discussions with the School Business Manager indicated that that this may be due to the e-mail evidence not being retained.

***Risk: Where evidence is not retained of the final payroll reports having been reviewed by the Head teacher, there is an increased risk of the School being unable to demonstrate that the payments made to staff have been checked for accuracy and validity.***

***Recommendation: The School Business Manager should ensure that evidence of the final payroll reports having been reviewed by the Head teacher is retained. See Recommendation 9 in Action Plan.***

Our review indicated that the payroll costs of teaching assistants employed by the school are not currently being processed directly by the school. We have a number of concerns about the current arrangements as follows:

- The payroll is currently processed and paid through the Governor's bank account and payments are then reimbursed to this account through the school's budget share account;
- We were unable to establish the arrangements for the processing and payment of the statutory deductions (i.e. tax and national insurance contributions) for teaching assistants and thus whether such deductions are being made as and when they should and paid over to the HMRC as required. The School Business Management appears to have no oversight and is unaware of the arrangements in place;
- The expenditure in respect of teaching assistant's salaries our in our view is not being properly processed and accounted for on SIMS. Discussions with the School Business Manager indicated that for a number of months during 2015/16 (May, June, August and September 2015) it was agreed by governors that rather than the Governor's account being reimbursed for payments made on behalf of the School for the salaries of teaching assistants, that these should be treated as donations from governors. It was noted however that the salary costs were only being posted on SIMS where the governor's account was reimbursed. The effect of this is that the salary costs and donations are being understated in the School's accounts.

***Risk: Where the School fails to account correctly for expenditure in respect of the teaching assistants salaries and income from donations, there is an increased risk of the school's accounts not representing a true and fair view of its financial transactions and thus of the financial statements being materially misstated. Where PAYE and national insurance deductions are not paid to HMRC as required and on a timely basis, there is an increased risk of financial loss to the School due to***

***penalties/fines being imposed by HM Revenue & Customs in addition to the liability for any tax or national insurance contributions not paid.***

***Recommendation: The Governing Body and the Head teacher should:***

- Ensure that the salaries of teaching assistants be processed directly through the school's budget share account as is the case with other staff salaries. The current arrangements of being paid through the governor's account and reimbursed through the budget share should cease immediately;***
- Confirm that the appropriate statutory deductions (Tax and National Insurance contributions) were made and paid over to the relevant authorities during the period in which these arrangements have been in place. Once confirmation has been obtained, the School should provide the required evidence to Internal Audit.***
- That expenditure in respect of teaching assistant's salaries and the corresponding income from donations are correctly posted and accounted for on SIMS (i.e.. the payroll costs should be paid for from the budget share account and posted to SIMS with governor's contributions being shown as donations). More specifically, the transactions relating to the current financial year should be corrected with adjustments made as indicated in the previous paragraph. Recommendation 8 in the Action Plan.***

Discussions with the School Business Manager indicated that teachers and administration staff salaries are paid via direct debit to the payroll administrator and that payroll costs are posted onto SIMS on a monthly basis. We reviewed the payroll statements for teachers/administration staff from April to October 2015 and confirmed that payroll data had been correctly posted onto SIMS. It was however noted that the postings were not always made on a timely basis with the data being posted some two months later. Discussions with the School Business Manager indicated that the delay was due to resource constraints.

With regards to teaching assistants payroll costs as previously indicated above, reimbursements from the budget share account were made to the governor's account only in respect of April, July and October 2015 salaries and thus only these costs were posted on SIMS (please see previous section for details). In addition, our review of the postings made on SIMS for teaching assistants indicated a number of errors in the total payroll costs posted in respect of July and October 2015 (errors were also noted in May, June, Aug and

September also although payroll costs for these months were not posted on SIMS). It was further noted that some costs (payments to builders; staff lunch paid by governors etc.) were being deducted from payroll costs in respect of teaching assistants when they should have been treated and posted as separate transactions. The effect of these adjustments resulted in total payroll costs for teaching assistants being mis-stated.

***Risk: Where payroll costs are not promptly or accurately posted to the SIMS system, there is the increased risk of inaccuracies in the school's accounting records. There is a further risk that budget monitoring information provided to the Finance Committee and the governing body will be inaccurate and thus that decisions may be made on the basis of inaccurate financial information.***

***Recommendation:***

- ***The Head teacher and School Business Manager should ensure that payroll costs are being correctly and promptly posted to the SIMS system (this should be done monthly);***
- ***No adjustments / deductions should be made to the payroll costs for teaching assistants except where are directly related to those costs. Any adjustments required should be processed by through journals to ensure a proper audit trail. See Recommendation 9 in Action Plan.***

For teachers and administration staff, we confirmed that National Insurance and tax deductions are being paid to HMRC via faster payments by the School on a monthly basis. We also confirmed that pension contributions are paid to the pension authority on a monthly basis by the School via direct debit. For teaching assistants, it is understood that the governors are responsible for making National Insurance and tax deductions to HMRC. We were thus unable to provide any assurances that National Insurance and tax deductions were made to HMRC for teaching assistants. ***Please see Recommendation 8 above.***

Of a sample of 4 new starters tested, we identified the following exceptions:

- 3/4 personnel files did not include a letter of appointment;
- 3/4 personnel files did not include a signed letter of acceptance from the employee;
- None of the personnel files included a signed contract of employment; and
- 3/4 personnel files did not include evidence of at least two references having been obtained.

***Risk: Where the School does not obtain the necessary documentation pertaining to new employees or where personnel files do not include all relevant employment information there is a potential risk that in the case of a dispute the School will be unable to provide the relevant information.***

***Where at least two references are not obtained for employees, there is an increased risk of inappropriate staff being employed thus resulting in reputational damage and possible financial loss to the School.***

***Recommendation: The School should retain adequate documentary evidence of the recruitment and appointment process including the following:***

- ***Letter of appointment;***
- ***Signed letter of acceptance from the potential employee;***
- ***Signed contracts of employment;***
- ***Evidence of two references having been obtained.***

***See Recommendation 24 in the Action Plan.***

For a sample of 3 leavers, we confirmed that the payroll provider was notified of the leaver on a timely basis and that no payments were made to them following their termination dates.

Following our review of the payments summary report, it was noted that payments were made to one named individual by the School without the appropriate statutory deductions (PAYE & NIC) being made during 2015/16 financial year to date. Discussions with the School Business Manager indicated that an Employment Status Questionnaire was not completed for this individual as the individual had stated on the invoice that he was self-employed and had quoted his tax reference number. Nevertheless an Employment Status Questionnaire should have been completed for this individual.

***Risk: Where the School does not take appropriate steps to determine the employment status of individuals prior to payments being made to them without the appropriate statutory deductions, there is an increased risk of financial loss to the School due to penalties/fines being imposed by HM***

***Revenue & Customs in addition to the liability for any tax or national insurance contributions not deducted at source.***

***Recommendation: Adequate steps should be taken to verify the employment status of individuals prior to payment being made to them without the deduction of tax and other statutory deductions. The completion of a self-employment status questionnaire would help to facilitate this process. See Recommendation 12 in the Action Plan.***

#### **Area 7 - Unofficial Fund**

The School has an Unofficial Fund account which is used for processing transactions in respect of Jewish Studies and is administered by the School Business Manager. It was noted that the aims and objectives of the School's Unofficial Fund and the levels of delegated authority had not been formally determined or agreed by the Governing Body. We were unable to confirm the cheque signatories to the account as the school was unable to provide a copy of the bank mandate. Discussions with the School Business Manager indicated that the signatories for this account are the same as the main account, i.e.: the Head teacher, Principal and the School Business Manager. ***A recommendation in relation to the bank mandate and account signatories has already been raised in Area 5 (Recommendation 13).***

Discussions with the School Business Manager indicated that the Unofficial Fund bank account is reconciled on an ad-hoc basis and that the reconciliations are reviewed by the Head teacher. Our review indicated that for 2015/16 financial year, only one reconciliation had been undertaken in September 2015 and there was no evidence of this reconciliation being reviewed by the Head teacher. ***A recommendation in relation to bank reconciliations has been raised in Area 5 (Recommendation 5).***

Whilst the Unofficial Fund account for 2014/15 has been audited by a registered auditor, the report has yet to be presented to the Finance Committee or governing body. The School Business Manager was unable to provide us with a copy of the audited accounts. Under Charity Commission guidelines the accounts of a school's voluntary funds should be made available on demand to interested parties, for example staff or parents. Also, the school should make the accounts and audit available to the governing body.

***Risk: Where the Governing Body have not formally determined and approved the aims and objectives of the Unofficial Fund, there is an increased risk that funds are not being raised and used for purpose for which they were intended. Where the levels of delegated authority for the Fund are not set, there is an increased risk that staff may undertake tasks and make decisions beyond their authorised remits. Where the audited accounts are not available at the School, there is an increased risk of these not being available for public scrutiny. Where the audited accounts are not presented to the governing body there is an increased risk that the governing body will be unable to fulfil its oversight responsibilities with regards to such funds and that they will not be provided with independent assurances regarding the viability of the accounts.***

***Recommendation: The Governing body should determine and formally approve the aims and objectives of the Unofficial Fund, and also set the levels of delegated authority for the Fund. The Head teacher should obtain a copy of the audited accounts and they should be presented to the Governing Body without delay. See Recommendation 25 in Action Plan.***

#### **Area 8 – Assets**

We confirmed that the School maintains a register of all its assets including IT equipment with the School Business Manager being responsible for the maintenance of the register. The School's Financial Policies and Procedures document indicates that assets of over £500 in value are recorded on the registers. However discussions with the School Business Manager indicated that in practice assets of over £100 in value and any “attractive” items below this amount are recorded on the registers. A recommendation regarding the updating of procedures to be in line with current practices has been raised in Area 4 (***Recommendation 14***).

We confirmed that all of the key information with regards to the assets held is recorded on the register including disposal details and that all assets are security marked. Discussions with the School Business Manager indicated that a physical check of assets against the register is undertaken on an annual basis by the Caretaker and himself with the register being signed off and dated as evidence of the check. We confirmed that the most recent physical check of assets against the register was undertaken in November 2015. It was however noted that a sample of assets were checked rather than all of the assets.

***Risk: Where a check is not made on all assets against the asset register, there is an increased risk that assets may be misappropriated and remain undetected.***

***Recommendation: The School Business Manager should ensure that all assets are checked against the asset register. See Recommendation 31 in Action Plan.***

#### **Area 9 – Petty Cash and Reimbursement of Expenses**

The school maintains a petty cash float of £200 with the Financial Policies and Procedures document indicating that a limit of £10 has been set for the reimbursement of expenses via petty cash.

Our review indicated that the petty cash account is not being maintained on an imprest basis and that the amount that the float is topped up with a sum of £200 each time it is replenished. Maintaining the petty cash account on an imprest basis means that the amount of petty cash account should remain constant i.e. the amount of cash plus petty cash vouchers/receipts should equal the amount of the authorised petty cash limit.

***Risk: Where the petty cash account is not maintained on an imprest basis, there is an increased risk of fraud or errors occurring and not being identified.***

***Recommendation. The Head teacher and School Business Manager should ensure that the petty cash account is maintained on an imprest basis. See Recommendation 26 in Action Plan.***

Discussions with the School Business Manager indicated that the petty cash account is reconciled on a quarterly basis rather than on a monthly basis. This does not comply with Financial Regulations which requires the petty cash account to be reconciled monthly. We reviewed the last three petty cash reconciliations and noted that for two of the reconciliations there was no evidence of the reconciliations having been reviewed by the Head teacher. For the remaining one of the sample a certification grid stamp has been used to endorse the reconciliation as evidence of the review. We have previously raised concerns about the use of a grid stamp by the head teacher to indicate approvals of transactions etc. as well as the potential risks



of doing so. Our concerns are therefore also relevant here (**See Recommendation 15**). It was also noted that one the reconciliations did not include evidence of a cash count having been completed.

***Risk: Where petty cash reconciliations are not undertaken on a monthly basis and are not reviewed by the Head teacher and where there is no evidence of a cash count having been completed, there is an increased risk that variances, errors, losses or misappropriations may occur and not be promptly identified or investigated.***

***Recommendation: The Head teacher and the School Business Manager should ensure:***

- ***That the petty cash account is reconciled monthly;***
- ***That the monthly reconciliations are reviewed by a senior officer and signed off as evidence of the review;***
- ***That evidence of cash counts having been completed is maintained.***

***See Recommendation 26 in Action Plan.***

The School uses petty cash vouchers for the reimbursement and recording of petty cash expenses. For a sample of 10 petty cash expenses tested (5 reimbursed by cash and 5 by cheque), the following exceptions were noted:

- 4/10 expenses were not supported by a petty cash voucher;
- 3/10 expenses were not authorised by the Head teacher.
- Where expenses were authorised, in 4 instances the approval of the expense was via use of a grid stamp;
- 1/10 expenses was not supported by a valid receipt;
- 1/10 expenses was not supported by a VAT receipt.
- None of the 5 petty cash vouchers were signed by the recipient to confirm receipt of the reimbursement.

***Risk: Where internal controls over expense claims are not sufficiently robust there is an increased risk of inappropriate expenditure being incurred. Where petty cash expenses are not supported by a completed voucher, a valid receipt or approved by an authorised signatory, there is an increased risk***

	<p><i>of non bona fide, unauthorised or fraudulent expenditure being incurred. Where the officer being reimbursed does not sign for the reimbursement there is an increased risk of fraud.</i></p> <p><b><i>Recommendation: Controls over the reimbursement of expenses should be made more robust by ensuring that the following procedures are in place:</i></b></p> <ul style="list-style-type: none"> <li><i>• All claims should be supported by a petty cash voucher;</i></li> <li><i>• All claim forms should be approved by the Headteacher or other approved signatory with the approval in the form of a signature;</i></li> <li><i>• All claims should be supported by a valid VAT receipt where appropriate (otherwise output VAT should not be reclaimed); and</i></li> <li><i>• The person receiving the reimbursement should be required to sign the voucher as evidence of receipt of the reimbursement. See Recommendation 26 in Action Plan.</i></li> </ul>

<b>Acknowledgement</b>	<p>We would like to thank the management and staff of Torah Temimah Primary School for their time and co-operation during the course of our work.</p> <p>All staff consulted are included at Appendix C.</p>
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## Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of internal audit work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Auditors, in conducting their work, are required to have regards to the possibility of fraud or irregularities. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our audit work and to ensure the authenticity of these documents. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system. The assurance level awarded in our internal audit report is not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards




## Appendix A – Objective and Scope

<b>Internal Audit Objective and Scope</b>	<p>The objective of our work was to determine the following the extent to which the Centre have implemented adequate and effective controls over key financial and administrative functions, together with the extent of their compliance with the Council’s Financial Regulations for Schools.</p> <p>The areas focused upon were as follows:</p> <ul style="list-style-type: none"><li>• Governance</li><li>• School Development Plan, Ofsted and Internal Audit</li><li>• Budget Setting and Budget Management</li><li>• Procurement</li><li>• Receipt of Income and Reporting</li><li>• Payroll and Personnel Procedures</li><li>• Unofficial Funds</li><li>• Assets</li><li>• Petty Cash</li></ul>
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## Appendix B – Definition of Audit Opinion, Direction of Travel, and Recommendation Priorities.

### Audit Opinions




We have four categories by which we classify internal audit assurance over the processes we examine, and these are defined as follows:

	<b>Full</b>	There is a sound system of internal control designed to achieve the client's objectives. The control processes tested are being consistently applied.
	<b>Substantial</b>	While there is a basically sound system of internal control, there are weaknesses, which put some of the client's objectives at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the client's objectives at risk.
	<b>Limited</b>	Weaknesses in the system of internal controls are such as to put the client's objectives at risk. The level of non-compliance puts the client's objectives at risk.
	<b>None</b>	Control processes are generally weak leaving the processes/systems open to significant error or abuse. Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

The assurance gradings provided above are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full Assurance' does not imply that there are no risks to the stated objectives.

### Direction of Travel

The Direction of Travel assessment provides a comparison between the current assurance opinion and that of any previous internal audit for which the scope and objectives of the work were the same.

	Improved since the last audit visit. Position of the arrow indicates previous status.
	Deteriorated since the last audit visit. Position of the arrow indicates previous status.
	Unchanged since the last audit report.
No arrow	Not previously visited by Internal Audit.

### Recommendation Priorities

<b>Priority 1</b>	Major issues for the attention of governing body and the audit committee.
<b>Priority 2</b>	Important issues to be addressed by the Headteacher in their areas of responsibility.
<b>Priority 3</b>	Minor issues resolved on site with relevant officers.

## Appendix C – Audit Team & Staff Consulted

AUDIT TEAM	STAFF CONSULTED
Steve Tinkler – Head of Audit & Investigations	
Aina Uduehi – Audit Manager	
Kanta Patel – Auditor	
<b>Contact Details:</b> <a href="mailto:Aina.Uduehi@brent.gov.uk">Aina .Uduehi@brent.gov.uk</a> Ext 1495	

## Appendix D – Assessment Timetable

	DATES