**Multi Academy Trust / Academy Internal Scrutiny Service**

**Three Day Scope of Work**

Juniper Education provide an Internal Controls Evaluation Service for more than 300 academies at present and are looking to continue to grow this side of the business. The work undertaken in academies is designed to support the following requirements of academy trusts:

1. trusts must have a programme of internal scrutiny to provide independent assurance to the board that its financial and other controls, and risk management procedures, are operating effectively (Section 3.1 of the Academies Financial Handbook). The service we provide supports audit committees or other committees with delegated audit responsibility and/or appointed Responsible Officers in complying with this requirement.
2. The academies Accounting Officer’s ‘statement on regularity, propriety and compliance’ which must be included in the academy trust’s annual report, Section 4.13 of the Academies Financial Handbook.

The standard programme of work includes three reviews during an academy’s financial year, which are normally one review each term. Review dates would be agreed in advance to try and ensure key academy staff are available which will help each review run smoothly. Prior to each review a detailed list of the required supporting information and documentation will be sent to the academy to aid preparation.

Our team of ICE Review Consultants include a number of professionally qualified accountants who have experience of working in both commercial and educational establishments.

Standard Internal Scrutiny Review templates are used to review and test an academy’s internal controls and procedures. These templates are regularly reviewed and updated to incorporate legislative changes, updated ESFA guidance, and guidance offered by statutory auditors. The evaluation is designed to provide members/trustees/local governors of academies with a level assurance that appropriate financial controls are in place within the academy trust for which they have responsibility and include testing of adherence to the approved Schemes of Delegation of Financial Power and compliance with the Academies Financial Handbook.

A flexible approach is offered to academies and multi academy trusts, and we will customise our programme of work to suit the requirements of an audit committee. Additional work can be undertaken if agreed in advance, for which there will be an additional cost. Any change to the standard programme must be discussed with Carly Quick-Croxford, Audit Manager, by email Carly.QuickCrockford@junipereducation.org or by phoning our Governance Support Helpdesk on 0345 646 0515.

A brief outline of the standard programme of work for 2021/22 is as follows:

| **Non-Financial Governance** |
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| Internal scrutiny of controls and processes relating to Policies, Transparency, Publication of information. |

| **Financial Governance**  |
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| Internal controls and processes in place for Reporting, Scheme of Delegation and Financial Planning and Monitoring. |

| **Payroll** |
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| Review to determine the appropriateness and effectiveness of the controls and processes in place, around administration, approval, and segregation of duties in all areas of payroll processing. |

| **Income**  |
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| Review to determine the controls and process in place for income and, if applicable, testing to determine the effectiveness of the controls. |

| **Banking** |
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| Review to establish the effectiveness of the controls and processes for banking and BACS transactions. |

| **Procurement** |
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| Review to establish the effectiveness of controls and processes for all areas of procurement. |

**Note: the contents of above sections are subject to constant review and change based on updated guidance. Other areas of internal control may be reviewed at the discretion of the ICE Review Consultant.**

Delivery dates of reports are agreed between the consultant and finance lead at the academy and are conditional on dates agreed for submission of information being met.