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

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 several 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:

**Financial Review**

| **Governance Framework: ½ day review** |
| --- |
| Internal scrutiny of controls and processes relating to Policies, Transparency, Publication of information. |
| **Financial Oversight** | Appointment of Accounting Officer (newly formed multi academy trusts only)  |
|  | Appointment of Chief Financial Officer (newly formed multi academy trusts only) |
|  | Appointment of statutory auditors  |
| **Transparency** | Get Information About Schools register |
|  | Register of Persons with Significant Control |
|  | Member & trustee declaration of interests |
|  | Staff declaration of interests |
|  | Disclosure of interests at meetings |
|  | Managing related party transactions |
|  | Publication of member & trustee interests and other required information on the academy / multi academy trust website |
| **Gifts (received and given)** | Policy |
|  | Register |
| **Risk Management** | Register of Operating Risks and schedule of review |
|  | Contingency and Business Continuity Plan |
|  | Review of statutory audit Management Letter |
| **Data Protection**  | Data protection registration (multi academy trusts only) |
| **VAT**  | VAT registration (multi academy trusts only) |
| **Internal Scrutiny** | Review of internal controls evaluation scope of work |
|  | Review of internal controls evaluation reports |
|  | Review of ‘Dear Accounting Officer’ letters |
|  | Frequency of board and committee meetings |
|  | Review of pupil numbers |
|  | Key performance indicators |
|  | Follow up of previous ‘high priority’ ICE recommendations  |
|  | Audit - governance  |
|  | Whistleblowing |

| **Financial Governance: ½ day review** |
| --- |
| Internal controls and processes in place for Reporting, Scheme of Delegation and Financial Planning and Monitoring. |
| **Financial Oversight** | Scheme of Delegation of Financial Powers |
|  | Finance governance and Terms of Reference |
| **Financial Planning and Monitoring**  | Budget forecast return |
|  | Academy / Multi Academy Trust budget |
|  | Budget Monitoring |
|  | Reporting to Trustees |
|  | Control Account Reconciliations |
| **Expenses** | Policy |
| **Internal Control** | Bad debt write off  |

| **Payroll: ½ day review** |
| --- |
| 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. |
| **Payroll Processing** | Payroll provider contract/SLA  |
|  | Process of independent review |
|  | Sample testing of staff contracts and payments to staff |
|  | Contract change approval & segregation of duties |
| **Mileage and Subsistence Payments** | Authorisation |
|  | Payment |
| **Payments for Additional Hours Worked** | Authorisation |
|  | Segregation of duties |
| **Special Payments** | Approved policy |

| **Income: ½ day review** |
| --- |
| Review to determine the controls and process in place for income and, if applicable, testing to determine the effectiveness of the controls. |
| **Receipt of Payments from Students and Parents** | Income processing policy & procedures |
| **Generated Income** | Income policy & procedures for generated income |
| **Internal Control – (Income Sample)** | Financial discipline |
|  | Audit trail |
|  | Completeness of income (including arrears) |
|  | Financial monitoring of activities |
|  | Segregation of duties |

| **Banking: ½ day review** |
| --- |
| Review to establish the effectiveness of the controls and processes for banking and BACS transactions. |
| **Internal Control** | Bank account structure |
|  | Payment authorisation procedures |
|  | Separation of duties (including on-line banking and BACS payments) |
|  | Security of cheque and BACS payments |
| **Cash Management**  | Bank reconciliations - frequency & review process |
|  | Sample testing of bank reconciliations |
|  | Authorised signatories / specimen signature list |

| **Procurement: ½ day review** |
| --- |
| Review to establish the effectiveness of controls and processes for all areas of procurement. |
| **Internal Procedure** | Delegated authorisation levels |
|  | Purchase cards |
|  | Petty cash |
| **Proper and Regular Use of Public Funds** | Value for money procedures |
|  | Quotations & annual contracts |
|  | Tenders |
| **Internal Control** | Sample testing of purchase orders & invoices |
| **Related Parties** | Recognising related parties |
|  | Related party transactions |
| **Tax Implications** | Payments made to individuals for HMRC compliance  |

**Non-Financial Review Options:**

| **Governance: 1 day review** |
| --- |
| We will review your governance and monitoring structures and delegations and ensure that your governance is having a real impact on your outcomes.  |
| Strategic Leadership |
| Educational Accountability & Improvement  |
| Financial accountability, monitoring and management |
| People – skills & knowledge |
| Governance structures within a trust |
| Legal frameworks |
| Governor effectiveness & impact |

| **Health and Safety: 1 day review** |
| --- |
| Policies |
| Personnel |
| Processes |
| Statutory requirements  |
| Perimeter safety |
| Fire Route Access |
| COSHH assessments |
| Condition of walkways |
| Heavy Equipment usage |
| Fire protection |
| Legionella risk |
| Personnel |

| **GDPR Progress Check: 1 day review** |
| --- |
| The review culminates in a report detailing your current position against the ICO’s accountability tracker, as well as recommendations and resources for onward actions, covering the following areas: |
| Governance  |
| Procurement  |
| HR |
| Safeguarding |
| Communications |
| Admissions |
| SEND |
| IT |

| **Wellbeing High Level Review: 1 day review** |
| --- |
| A review to evaluate the Trust’s wellbeing policies, procedures, and measures by gathering evidence through staff discussions and surveys. Identifying strengths and areas for improvement along with series of recommendations in the following areas: |
| Workload |
| Compassion |
| Communication |
| Support |
| General |

| **Cyber Security Level Review: 1 day review** |
| --- |
| An examination and assessment of cybersecurity using the IASME Governance standard, which includes the requirements of the National Cyber Security Centre’s “Cyber Essentials” together with GDPR requirements and business continuity considerations to form the criteria of assessment. |
| Understanding your school or trust |
| Leadership, risk management & governance |
| Information assets & risk management |
| Managing cloud services |
| Data protection - data security (Optional) |
| People |
| Cyber Security Policy |
| Change Management |
| Security, testing and audit assurance |
| Incident management, continuity, and recovery |

| **HR : 1 day review** |
| --- |
| An audit of each Single Central Record to assess compliance with the statutory requirements set out in Keeping Children Safe in Education 2020. Including a file review. |

| **Pupil Premium : 1 day review** |
| --- |
| A review to provide an evidenced-based approach to assess how a school is spending its pupil premium funding and identify the most effective interventions and overall strategy. |
| Funding Tracking  |
| Impact on learning  |
| Impact on outcomes  |

**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.