



# Internal Scrutiny Report

## Financial Controls

### 2023-24

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**Chelmsford County High School for Girls**  
February 2024

## Executive Summary

This review was conducted remotely from supporting evidence~~d~~ uploaded to our secure SharePoint site; evidence was promptly provided by the Senior Finance Officer upon request. It was mutually agreed between the Senior Finance Officer and Consultant that a concluding Teams call, to discuss the review was not required.

The review included investigation into the recent change of the academy's savings bank account which was appropriately approved by trustees. No discrepancies were identified between the Financial Regulations and the cheque signatories set up with bank, and BACs signatories set-up on the Lloyds BACs system. Furthermore, a review of the BACs approval process was seen to be robust with appropriate segregation of duties in place. Evidence was provided to confirm that suppliers are independently contacted to verify new, or changes to, bank details prior to amendments made on the financial accounting system and BACs system providing assurance that errors or fraudulent details will be detected early in the process. Formally documented banking reconciliations, for the academy's three bank accounts, were seen to be promptly and regularly completed and reviewed; the sample check performed highlighted no discrepancies.

No fraud relating to banking processes was identified in the auditors' management letter or reported to us for the 2023-24 period.

This report provides assurance that adequate controls are being operated within the trust, based on the understanding that the information provided during the review is accurate and complete. It should be noted however that recommendations to improve controls, if implemented, cannot guarantee that fraud or misappropriation could not occur.

Recommendations raised in the report issued should be considered by the board of trustees / Audit and Risk Committee to assist them in providing assurance over the suitability of, and compliance with, the systems and operational controls in place.

It remains the responsibility: of management to manage the control environment to help identify potential fraud and prevent the likelihood of fraud occurring.

## Introduction

The Academy trust handbook specifies

3.1 All academy trusts **must** have a programme of internal scrutiny to provide independent assurance to the board that its financial and non-financial controls and risk management procedures are operating effectively.

Providing that the trust has selected a scope of work for financial and non-financial controls and has considered its risk register, this Internal Scrutiny Report demonstrates how the trust meets the Academy trust handbook 2023 internal scrutiny requirements.

Please note that this report is an exception report and therefore only contains the details of any issues arising from the review of the scope of work detailed below.

# Scope

The relevant board, informed by its risk register approved the below scope of work:

Banking
Review to establish the effectiveness of the controls and processes for banking and BACS transactions.
Bank Account Structure
Authorised Signatories
BACS
Bank Reconciliation
Sample testing of bank reconciliations
Cheque payments
Unresolved Issues

Assessment of policy content for appropriateness is outside of the scope for this review. The trust should satisfy themselves that relevant policies are in place and that the content for each policy is appropriate.

Juniper does offer a separate review examining the policies in place and their content. Please contact the Juniper Audit Manager if this is something the trust would like to consider.

**Individual recommendations Key:**

High Priority	Trustees must review this recommendation as a priority.
Medium Priority	Internal controls should be strengthened to minimise risk.
Low Priority	Internal control could be strengthened in line with best practice, but little risk of material loss.
Note/area of consideration	Comment for information only

# Summary of Findings

## Key Findings

RAG	Finding	Recommendation
Banking		
Checks performed to verify items listed in the scope of work found the processes to be in order and no issues were identified.		

## Key Contacts

<b>Juniper Education Review Consultant</b>	Sian Smith
<b>Juniper Review Programme Manager</b>	Joanne Ward FCCA
<b>Juniper Audit Manager</b>	Carly Quick Crockford ACCA
<b>Information Provided by</b>	Senior Finance Officer (Fiona Gilmour)
<b>Exit meeting attended by</b>	Senior Finance Officer (Fiona Gilmour)
<b>Chair of the Board of Trustees</b>	Stephen Miles
<b>Chair of the Facilities &amp; Finance Committee</b>	Richard Brown
<b>Headteacher / AO</b>	Stephen Lawlor
<b>Business Manager / CFO</b>	Melissa Mulgrew
<b>Financial Accounting System</b>	PSF

# EMERGING ISSUES

## Acquiring and Converting a New School

An education whitepaper published in March 2022, set out the Government's ambition for all schools to be part of a multi-academy trust by 2030. Trusts will be looking to acquire further schools. Juniper can help with the due diligence for this process. Please contact [carly.quickcrockford@junipereducation.org](mailto:carly.quickcrockford@junipereducation.org) should you require any further information.

## Wellbeing

It has been reported that staff stress levels are high, leading to many staff leaving the education sector altogether. Mitigating the impact of stress in the workforce should be implemented into everyday trust life by use of a wellbeing charter and strategies and structures that are put in place. Juniper can assess the general wellbeing of staff and provide suitable recommendations to help improve staff wellbeing and staff retention. Please contact [carly.quickcrockford@junipereducation.org](mailto:carly.quickcrockford@junipereducation.org) should you require any further information.

## Cyber Security

Cyber security has continued to be a growing area of concern and risk over the past 18 months, with more people working remotely and an increased frequency of email hacking, phishing and malvertising. The July 2020 [governance update](#) advises that schools should include an assessment of cyber security within their risk registers, and the ESFA have produced further guidance and suggested questions that trustees can ask on the [National Cyber Security Centre website](#).

## GDPR

An increasing number of schools are incurring unplanned costs, both direct and indirect, because of the increase in basic, and easily avoidable, data protection incidents and poorly managed school communications. This is combined with the increasing awareness of data subject of their right to bring a claim [on average in the order of £5,000 per claimant], directly against a school, leading to considerable potential risk to a school. Our GDPR associate has created a briefing video which helps you understand the changing risk to your school and employ some basic strategies and resources to help mitigate them and protect your school against unplanned costs. If you would like access to this briefing, please contact [carly.quickcrockford@junipereducation.org](mailto:carly.quickcrockford@junipereducation.org)



## USEFUL LINKS

### ACADEMY TRUST HANDBOOK

The Academy trust handbook 2023 is effective from September 2023. Trustees should ensure that they have read this document and noted any changes to ensure any new requirements are adhered to.

[Academy Trust Handbook 2023 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

### INTERNAL SCRUTINY IN ACADEMY TRUSTS

This good practice guide provides guidance for trustees, audit and risk committees, accounting officers, and chief financial officers (CFOs) in academy trusts.

[Internal scrutiny in academy trusts - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

### Bespoke Reviews

If our portfolio of reviews does not include a particular area of interest or risk identified by the trust board, please contact us to discuss our bespoke review options.

### Consulting

Juniper is available to provide consulting services in many areas of running a multi academy trust, from centralisation implementation and restructuring to expansion and attracting schools. Please contact us if you would like more information on our consulting work.

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## **Non-Financial Reviews Offered**

### **PE & Sports Premium Review**

Schools must use PE and sport premium funding to make additional and sustainable improvements to the quality of the PE, physical activity, and sport they provide. Our review will look at whether the funding is being used effectively to develop and add to your provision and examine your own evaluation of the impact using the 5 key indicators set out in the DfE guidance.

### **Pupil & Recovery Premium Review**

Evidence shows that disadvantaged children generally face additional challenges in reaching their potential at school and often do not perform as well as other pupils. Pupil and recovery premium grants provide funding for schools to provide extra support for these pupils. Our review team will take on the role of 'critical friend', highlighting areas of strength around the school's approach to the use of the premiums, but also identifying what can be improved.

### **Safeguarding Internal Scrutiny Review**

Keeping pupils safe is a core responsibility of schools and is rightly a key part of legislation and inspection. A safeguarding internal scrutiny review will assure settings of what they are doing well and provide recommendations to further improve practice and meet and exceed statutory expectations.

### **SEND Internal Scrutiny Review**

Children and young people with special educational needs and disabilities should achieve well in their early years, at school and in college, and lead happy and fulfilled lives. Supporting SEND pupils safe is a core responsibility of schools and is rightly a key part of legislation and inspection. A SEND internal scrutiny review will assure settings of what they are doing well and provide recommendations to further improve practice and meet and exceed statutory expectations.

### **SEND Ofsted Audit**

Though Ofsted doesn't give separate grades for a school's SEND provision, the evidence gathered is used to inform other judgements. Therefore, schools may find it useful to consider their provision in the same way as an inspection might.

We are pleased to offer an audit focussing on Ofsted criteria, in particular the requirements of paragraphs 360 to 364 of the inspection handbook.

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## **Sustainability Internal Scrutiny Review**

Children and young people should have an understanding of the effects that human use of the world's resources has on them as individuals (including health, wellbeing, and financial wellbeing), the school community, their locality and the world. Our review team will take on the role of 'critical friend', highlighting areas of strength around the sustainability agenda, but also identifying what can be improved.

## **Teaching & Learning Review**

Children and young people's education through the pandemic has suffered. Research is clear that some groups of pupils have fallen further behind than others. A key responsibility of schools is the need to prioritise the teaching of missed content so that pupils will be able to make sense of later work in the curriculum. This includes key knowledge, skills, vocabulary, concepts, and the links between concepts. Our review team will take on the role of 'critical friend', highlighting areas of strength around the school's approach to teaching for education, but also identifying what can be improved.