

Juniper

INTERNAL SCRUTINY PROGRAMME

to effectively manage and monitor your risk and resources

Internal scrutiny in an education setting needs to cover more than just financial controls. Its purpose is to provide your executive and board with a clear overview of where risk lies and where improvements can be made across the full range of their responsibilities.

Juniper's internal scrutiny programme provides your board with assurance that they have everything covered and provides you with a summary report that you can submit with your annual accounts. Our team here at Juniper comprises of professionally qualified experts from across all areas of an educational setting, and therefore we can offer a breadth of internal scrutiny that covers everything from banking and payroll to safeguarding, health and safety and curriculum.



Beverley Jones – Leka: Beverley, Director of Regulatory Services, has been working in the education sector for 18 years leading on large scale projects for free schools and independents. Before joining Juniper Education, she was Head of an Independent school, lead for Health and Safety and Safeguarding, a member of the strategic planning board subcommittee and project manager on ESIF funded provision on the Pre NEET delivery.

Carly Quick Crockford: Carly has a BSc (hons) professional Accounting Degree, MAAT and 9 years Internal Audit and 5 years of academy trust experience. Carly is the lead contact for all trust programmes and oversees the planning and delivery.



Nicki Harris: Nicki has been working in Education HR since 1989 and has a Post-Graduate Certificate in Employment Law. Nicki is an expert in school and academy policy, education pay scales and teachers conditions. Nicki is also an HR specialist advisor to the National Employers Organisation for School Teachers (NEOST). Nicki will be supporting all elements relating to HR.

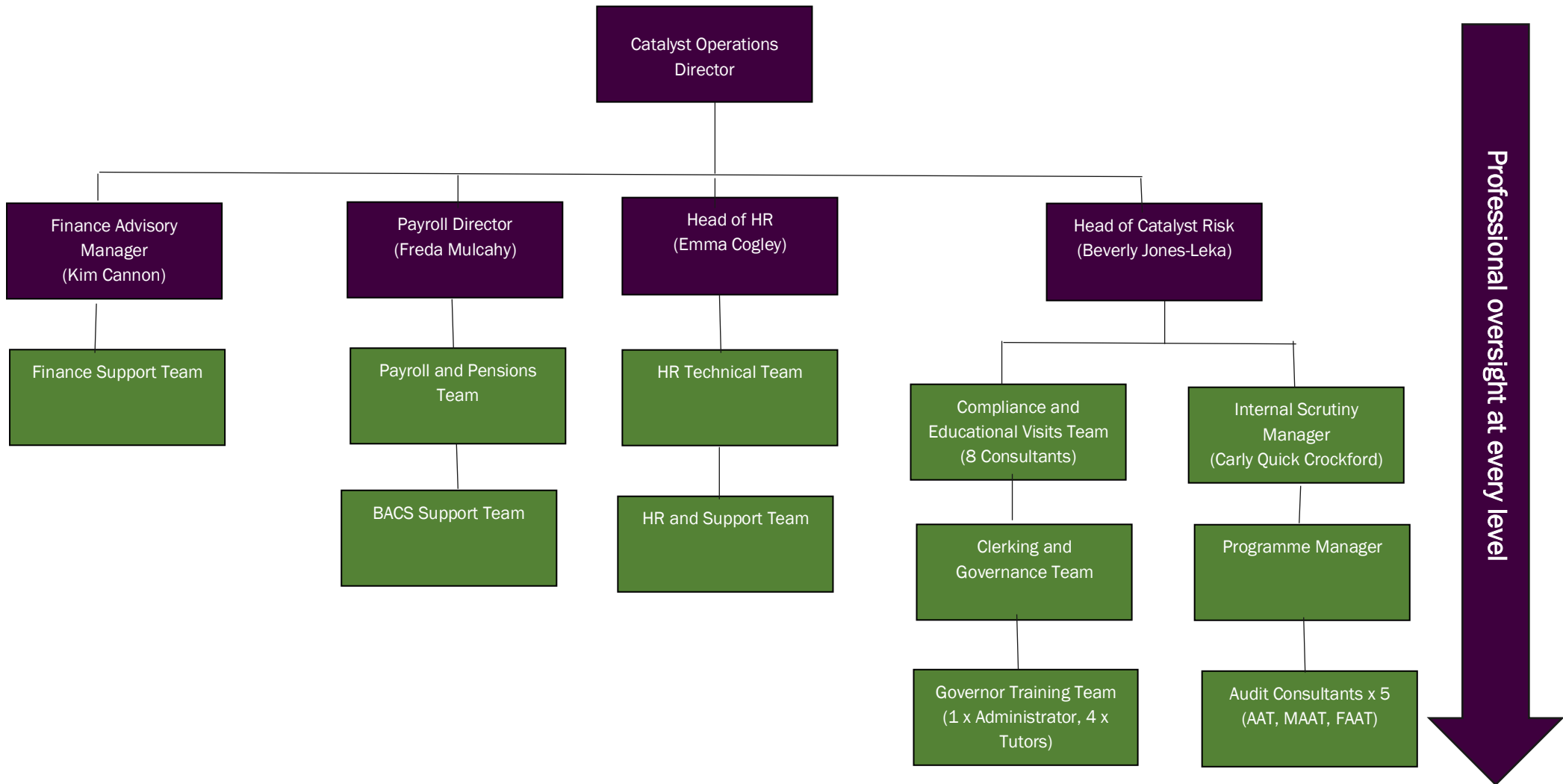
Underneath Juniper Directors sit our knowledgeable and experienced delivery teams led by senior review consultants who ensure consistency of delivery and recommendations. They hold a range of qualifications including ACCA, ACA, CIMA, AAT, CIPD, LLB (Hons), and CIPP.

Juniper's subject matter experts will focus on highlighting areas of risk and potential improvement, talk these through

with your team and suggest solutions, providing trustees with assurance that they are carrying out their monitoring duties and you with an action plan for improvement.

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enquiries@junipereducation.org
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INTERNAL SCRUTINY SERVICE COMPANY STRUCTURE



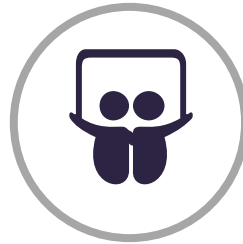
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THE PROCESS

Your audit committee has the responsibility for defining the scope of your internal scrutiny programme. You will see a list of areas that we can review below, with a set of high-level scopes for each. This document contains a blank template that you can use with your board to plan your internal scrutiny. The scoping exercise needs to consider how many sites you have, the decision-making, processing and delivery structure and your trust's approach to risk management. We are happy to discuss your scoping options with you if required. Your scope will be flexible depending on your changing risk profile and the outcomes of the reviews that take place. You will receive a report following each review that your audit committee can use to inform further scrutiny and arising action plans.

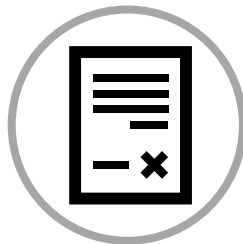
CONTRACT AWARD

- Complete selection process
- Board approval
- Sign contracts



GENERATE SCHEDULE

- Draft audit schedule
- Confirm availability
- Confirm schedule



SCOPE AUDIT PROGRAM

- Meet stakeholders
- Determine priority risks
- Capture deadlines
- Sub-group scope



MANAGE DELIVERY

- Complete audit (scope 1)
- Audit report (scope 1)
- Feedback and debrief meeting
- Commence audit (scope 2 and so on)

2 weeks

2 weeks

2 weeks

4 weeks

REVIEW OPTIONS TO ADDRESS YOUR RISKS

Financial	Strategic operations	Teaching and Learning
<ul style="list-style-type: none"> • Financial Governance • Governance Framework • Banking • Income • Procurement • Payroll • New Academy Governance • Financial Health Evaluation • Budgeting and forward financial planning. 	<ul style="list-style-type: none"> • Risk identification, management, and control processes. • Single Central Record and staff files • HR • Governance • Statutory information, policies, and website • Health & Safety • GDPR • Site Security • Critical Incident Planning • Cyber Security • Safeguarding • Staff Wellbeing • Pupil Wellbeing • Gender Pay Gap • Sustainability and Greener awareness. 	<ul style="list-style-type: none"> • Integrated Curriculum Financial Planning/Resource Management • Pupil Premium • PE and Sport Premium Review • SEND Review • Curriculum Review

Current Service & Customers

Internal scrutiny is taken seriously by Juniper, and it is a growing part of our operation that is a recipient of investment to ensure that the team continues to build with staff who have the right skill level and experience. In addition, both the Chief Executive and Finance Director in Juniper are Chartered Accountants with a strong interest in this aspect of our work because of their previous professional experience.

The internal scrutiny service of Juniper has been running for seven years; providing reports and assurance to both Local Authority Maintained Schools and Academy Trusts on their financial controls. This service has been revolutionised over the past year - with the changes that have been made to the Academies Financial Handbook - pulling in the expertise from consultants across Juniper's broad education knowledgebase to provide a full breadth of both financial and non-financial scrutiny.

Our team currently work with 253 Local Authority schools and academies. 61% of our customers are academies and this figure is broken down as follows:

Single Academy Trusts	38%
Trusts with 2-4 constituent academies	10%
Trusts with 5-7 constituent academies	18%
Trusts with >8 constituent academies	34%

We currently work with academies and trusts in the following locations and our geographic reach is growing all the time:

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Essex
Hertfordshire
Norfolk
Thurrock
Swindon
London

Cheshire
Bedfordshire
Kent
Wiltshire
Norwich

TESTIMONIALS

"We have used the Internal Audit service from Juniper for several years and have always been impressed with the way that the service is conducted. As an academy trust we are required to be suitably challenged to ensure that our procedures match our financial regulations and the academy financial handbook. The service provided does this professionally and in a way that supports and advises."

CEO, EVELEIGH LINK ACADEMY TRUST

"We are in the process of using the Juniper Internal scrutiny service to assess the financial controls across our 16 academies. The service provided is professional, the reviews being carried out are thorough and the reports we have received to date have been highly informative. I would definitely recommend".

CFO, EPPING FOREST SCHOOLS PARTNERSHIP TRUST

HIGH LEVEL SCOPES FOR POTENTIAL AREAS OF SCRUTINY

Financial Internal Controls

The Academy Trust scope of work follows the Academies Financial Handbook, Dear Accounting Officer Letters and any other relevant guidance and best practice.

- Financial Governance
 - Governance Framework
 - Banking
 - Payroll
 - Income
 - Procurement
-

Financial Health Review

Juniper is listed in the ESFA supplier directory for financial health reviews. The review report can also be used for due diligence when a school converts into a trust.

- Financial Statements
 - Management Accounts
 - Financial Planning – Short & Long term
 - Contracts & Procurement
 - Policies & Regulation
 - Reporting
-

Integrated Curriculum Financial Planning (“ICFP”)

Juniper is listed in the ESFA supplier directory for ICFP reviews. The ICFP review is intended to help schools in ensuring that their school development plans drive their budgets, to help them achieve their aims longer term.

- School Development Plan
 - Financial Planning – Short & Long term
 - Business Strategy
 - Benchmarking
 - Policies & Regulation
 - Reporting
 - Statistics - SRMSAT / SFVS data review
 - Resource management
-

Governance

Juniper’s team of expert governance professionals understand what good governance looks like. We have years of experience in improving governance structures in schools, academies, and trusts. 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

Statutory Policies and Website

The Juniper governance team maintain a policy tracker list. Policies provided by the trust are compared against this list to ensure all policies are in existence. Policy content is also reviewed, and the final report includes any suggestions for improvements.

- Statutory Policy list
- Review of renewal sign off and whether this complies with the Schedule of Delegation and other best practice guidance
- Review of renewal frequency
- Review of statutory information to be displayed on the website

Single Central Record

An audit of each Single Central Record to assess compliance with the statutory requirements set out in Keeping Children Safe in Education 2020.

A written report:

- identifying any missing or incomplete information.
- making recommendations on remedial actions.
- providing advice related to completion of individual checks where appropriate; and,
- a template SCR for use across the Trust where it is considered that this would be beneficial.

Health & Safety

A health & safety audit will consist of two parts; a remote review of the following areas, followed by a physical site inspection:

- Policies & procedures
- Risk Assessments
- Safe Systems of work and communication
- Staff training
- High risk curriculum areas such as educational visits
- Record keeping

GDPR

A data protection audit will cover the following areas:

- Data protection structures, policies, and procedures (including breaches)
- Monitoring and reporting compliance
- the processes for managing both electronic and manual records containing personal data
- the processes for responding to any request for personal data and freedom of information requests
- assessing measures in place to ensure security of personal data
- the provision and monitoring of staff data protection and handling training
- how you communicate data protection requirements across the trust

Site Security

This includes a review of your policies and procedures and a detailed site survey to establish priorities, threats, challenges, and weaknesses. Your detailed report will provide practical advice, realistic recommendations and template documents covering:

- alarms and monitoring systems
- access control
- visitor management
- lockdown
- emergency communications
- VIPs
- premises layout
- crisis response plans

Critical Incident Planning

Critical incidents often happen with very little warning and the speed and efficacy of management response can significantly help to limit the negative impact on personal wellbeing and the school's reputation. Our offer includes a remote comprehensive desktop review of your critical incident plans with detailed feedback and discussion.

Cyber Security

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.

Pupil Premium

Juniper teaching and learning advisers will ensure your schools have the opportunity to find the best ways to raise the attainment of their disadvantaged pupils.

- Examination of PPG through the school website
- Examination of key data and a discussion about its implications
- Online discussions with key members of staff and governors
- Review of evidence sent by the school including responses to the self-evaluation document
- How leadership and management impact positively on pupils in receipt of PPG
- The positive impact on parents and carers through the use of the PPG

HR

Human Resource Management review options include

- HR Policies and Procedures overview – High level review
- HR Policies and Procedures in-depth review – Content and compliance

How our Reports work

Recommendations provide reasons as to why the finding is important and relevant, with a reference to the Academies Financial Handbook, or other regulations where applicable

	Findings	Recommendation / Notes	Action Plan
	High Priority Findings		
	<u>Multi Academy Trust / Constituent Academy Budgets</u>		
	<p>MAT:</p> <p>The multi academy trust element of the consolidated budget has not been input on to the financial accounting system.</p>	<p>The budget approved by the board of trustees should be 'fixed' on the multi academy trust's financial accounting system.</p> <p>This will enable reports to be generated from the financial accounting system to enable trustees to monitor expenditure against the approved budget (see below).</p> <p>The approved budget should be signed by the relevant authority and the signed copy retained on file for future reference.</p>	
	<p>Academy 1, Academy 3 & Academy 4:</p> <p>The academy's budget, approved by the Board of Trustees at the meeting held 17th July 2019, could not be reconciled to the 'original' budget that had been input on to the financial accounting system.</p>	<p>The academy's budget, approved by the Board of Trustees, should be input as the 'original' budget on the financial accounting system. This will enable any 'in year' changes made to that budget (virements) to be accurately monitored by the Board of Trustees.</p>	

Each finding is RAG rated to allow trustees to identify the highest risks, quickly.

They also highlight which academy, or the Trust itself has the risk.

The Action Plan column allows responses by the trust to be recorded.

Any actions should be allocated to someone in the trust to take responsibility for with a timeline for resolution.

DRAFT Internal scrutiny Programme of work

Year 1 Term 1	Year 1 Term 2	Year 1 Term 3
Year 2 Term 1	Year 2 Term 2	Year 2 Term 3
Year 3 Term 1	Year 3 Term 2	Year 3 Term 3

PRICING

Single day rate	£787*
3-day per annum plus summary report package	£2,310*
6-day per annum plus summary report package	£4,630*
9-day per annum plus summary report package	£6,674*
12-day per annum plus summary report package	£8,694*

*Prices include a trustee summary report

CAPACITY

Juniper internal scrutiny consultants are available all year round to enable us to ensure we can meet your requirements.

LOCATION

Juniper pride themselves on being able to deliver an outstanding remote service nationwide, however some areas of Internal scrutiny may require an onsite visit. This will be discussed during the scoping process.

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