

FOLLOW UP of HIGH RISK RECOMMENDATIONS PART IMPLEMENTED/IN PROGRESS/PLANNED OR NOT IMPLEMENTED

Review	Recommendation	Agreed Action	Relevant Dates	Follow up Response	Details
St Georges School Governance & Finance	If the Finance Committee is to continue to operate it needs to work with the Head Teacher to: • Form an annual budget and three year fiscal plan for approval of the Governing Body. Monitor the budget and authorise virements. Review all major contracts. • Advise the Governing Body on the financial implications in accordance with the Committee's Terms of Reference. The Finance Committee should continue to meet every term in order to fulfil their job responsibilities. However if the Finance Committee is not to operate then the Governing Body should carry out all the relevant Finance Committee duties. All meetings should be fully minuted.	The Governing Body will continue to delegate the general decision making to the Finance Committee. The membership of the Finance Committee will be increased to 7 Governors (including the Headteacher and Chair of Governors). The Finance Committee will meet a minimum of once each term (3 meetings a year).	Implementation Date: 11 March 2014 Follow up: September 2014	Finance committee Terms of Reference and appointments will be agreed at first FGB meeting of the academic year to be held 25 Sept 2014.	Further follow up due December 2014.
St Georges School Governance & Finance	A Terms of Reference should be created defining the responsibilities of the Governing Body. Once documented, approval should be clearly shown in minutes and the document should be updated and reviewed annually.	Whilst it is not a statutory obligation the Governing Body will draft and establish TOR for the full GB.	Implementation Date: 11 March 2014 Follow up: September 2014	To be agreed at FGB Meeting scheduled for 25 September 2014.	Further follow up due December 2014.
St John's School Governance & Finance	When existing delegations are updated they should include correct titles and authorising values including the authorising of purchase card payments and BACS files	Delegations to be further updated re purchase card and BACS.	Implementation Date: 3 March 2014 Follow up: September 2014	Delegations amended and to be agreed at GB meeting 23 September 2014	Further follow up due January 2015.

APPENDIX 3

Review	Recommendation	Agreed Action	Relevant Dates	Follow up Response	Details
St John's School Governance & Finance	The school should ensure that before they pay an individual for work carried out at the school, they should check whether the employee should be paid directly through the payroll (this can be done by contacting the school's payroll department), if payment by an invoice is appropriate, it should contain the following information • The school address • An appropriate tax reference number to demonstrate self employment • The National Insurance number of the individual • A printed payee address	All individuals who carry out work in school to provide :- • The school address, • An appropriate tax reference number to demonstrate self employment, • The National Insurance number of the individual • A printed payee address on all invoices. If not to be paid through payroll	Implementation Date: 3 March 2014 Follow up: September 2014	All individuals who carry our work in school provide all the details as stated aside.	Of the examples provided to Internal Audit, one of the invoices did not have a tax number or a national insurance number. Further follow up due January 2015.
Weldon Park Infant & Nursery Governance & Finance	School staff should monitor the predicted year-end outturn position against the budgeted year-end projection so that variances can be reported to the Governing Body. The school should inform the Governing Body of the predicted outturn figure calculated by the FMS team as this would give the Governing Body time to consider the reasons this has varied from the budget projection figure and the options of how these balances can best be used.	We will ensure that this is shown to and discussed with the GB.	Implementation Date: February 2014 Follow up: September 2014	The next visit from FMS that will give us projected carry forward is anticipated to be in November. This will be taken to the next GB meeting.	Further follow up due January 2015.

Note: All high risk recommendation made during the first half of the year were agreed.