

## Upperwood Academy – Governors’ Week

Week Commencing 25/11/19

### **Governor Visit Report**

Name	Karen Markham
Date of Visit	25 November 2019
Focus of Visit	To monitor The Responsible Officer’s Audit
Classes / Staff Visited	Bursar’s Office
<p>Summary of activities, e.g. observing classes, talking to staff and pupils, looking at resources, had lunch, etc.</p> <p>I wanted to see the processes that the Responsible Officer carried out during her audit visit as part of my responsibility of being a governor with a particular interest in financial management and meeting the Governing Body’s obligation to demonstrate public accountability and value for money.</p> <p>I met with Sarah Stone, Bursar and Linda Thorp from Educational Management in Mr Budd’s office between 0900-1200 hours.</p> <p>The focus of the visit was looking at:</p> <ul style="list-style-type: none"><li>• Financial Risk and Control Assurance for 2019-20</li><li>• Verification of Internal Controls 2019-20</li><li>• Evidence Folder 2019-29</li></ul>	
<p>What I learned as a result of my visit</p> <p>It was clearly demonstrated that the school has an effective programme of providing Financial Governance to the Governing Body – there were printed (or computerised) evidence of monthly budgeting reports, minutes of meetings, updated policies and procedures, annual salary statements, signatory lists and the dates that these documents were presented at Governors’ Meetings which I could confirm as being accurate.</p> <p>There was also evidence of the verification of internal controls for example census numbers – the agreed pupil numbers for the Autumn 2018 census were verified as actual – this links to school funding which was allocated for 312 pupils.</p> <p>Mrs Thorp also checked how the Bursar processes and checks payroll. Evidence was provided and verified which confirmed that the correct amount had been paid to 3 members of staff for September 2019 – I was asked to choose at random 3 personal records for staff which were then checked.</p> <p>As part of getting Value for Money an audit trail was undertaken for the purchase of a number of iPads, three companies submitted quotations and an order was placed for the company that offered best value; the documentation supported this.</p> <p>Mrs Thorp also checked the process for ordering goods and the payment of the relevant invoices. Again, 3 random invoices were selected and the process checked and the evidence demonstrated that the orders have been recorded accurately, the invoices had been correctly authorised and that delegated limits for expenditure had been complied with.</p>	

Other internal systems looked at were:

- Petty Cash
- Processing and banking of income
- School trips, processing and accountability
- Credit Card

Positive comments about the focus

It was clear that whatever Mrs Thorp wanted to see in terms of either computerised information or paper based information was available immediately when required and she commented that this was not always the case in some schools.

Mr Budd, Mrs Stone and the team follow the policies and procedures required and approved by the Governors to ensure that the internal control environment of the school is excellent and stand up to the scrutiny of independent review/audit.

Aspects I would like clarified / questions I have

None, I asked questions during my visit from both Mrs Thorp and Mrs Stone and received appropriate answers.

Any other comments & link to governor decisions.

The importance and integrity of good internal control provides an assurance that there are appropriate financial policies and procedures in place which are followed and scrutinised to allow the school to demonstrate public accountability and value for money in its education provision.

Have last year's recommendations been implemented & witnessed?

There were no outstanding recommendations from the previous visit. However, at the next visit the Responsible Officer will verify that the VAT Claim has been received.

Signed \_\_\_\_\_

\_\_\_\_\_  
(Governor)

Signed \_\_\_\_\_  
(Principal / Coordinator)