

To: Sacred Heart High School Governors

From: Maggie Lysaght, Responsible Officer

Date: 30th January 2021

**RESPONSIBLE OFFICER: 16th REPORT
SACRED HEART TEACHING SCHOOL – WLTSA
FOLLOWING ONLINE DOCUMENTATION PROVIDED TO ME IN JANUARY 2021.**

1. Attached to this covering note is a table setting out the checks that the auditors recommend that the Responsible Officer should conduct and the results of the checks I carried out on 29th January 2021.
2. My checks covered the school year 2019/2020. The results are set out in the table attached. Due to Covid19 restrictions, I was not able to visit the school in order to carry out my checks but requested and received documents via email and online access to the cashbook and bank statements.
3. I found the arrangements for accounting procedures across the Teaching School to be impressive, with experienced and knowledgeable staff displaying a strong commitment to accuracy, completeness and value for money.

Issues

4. There were no major areas of concern to highlight.

Conclusion

5. In my opinion, the results of my discussion with the staff involved, my evaluation of the procedures they follow and the results of the tests I carried out, provide substantial assurance for the period examined that controls are in place to manage this area, are fit for purpose and consistently adhered to.

MAGGIE LYSAGHT MAAT

30th January 2021

Checks undertaken by the Responsible Officer – 2019 / 2020

All samples relate to transactions and records between Sept 2019 – July 2020

FUNCTION	REVIEWED	COMMENTS
PURCHASES		
<p>Select 3 payments made within the period and ensure:</p> <ul style="list-style-type: none"> the payment is correctly authorised; the payment is correctly recorded in the accounting system; the invoice is correctly authorised; the invoice agrees to the order; that goods or services have been certified as received; 	Yes	<p>Selected 3 payments from WLTSA cashbook for sundry expenditure, eg software licences and digital agency fees. Received copies of invoices and cheques as evidence. Checked payments agree with bank statement. Carried out all checks listed in this table.</p>
<p>Examine payment trail for 1 Salaried Trainee And 1 Unsalared Trainee:</p> <ul style="list-style-type: none"> Check invoice date and Instalment amounts for trainee Check payments made agree to cash book and bank statement Check deductions for WLTSA, UCAS and University fees Check EFA grant amounts paid to host school after deductions Check amounts paid to University 	Yes	<p>Followed 2 trainees – 1 salaried and 1 unsalaried.</p> <p>Checked WLTSA correspondence with host schools and timetable of payments against actual payments made. Both samples agree and checked against cashbook and bank statement for accuracy.</p>
INCOME - ITT		
<p>Review receipts from the DfES, ESFA and University to check that the amounts received agree to source documentation.</p>	Yes	<p>Amounts received agreed with source documentation I received.</p>
<p>Select receipts from host schools and ensure:</p> <ul style="list-style-type: none"> Appropriate action has been taken on any overdue amounts. Primary records of amounts due reconcile to records of moneys collected. Monies recorded as collected have been banked promptly and in full. Ensure monies collected are correctly recorded in the accounting system. 	Yes	<p>Reviewed receipts for the period June 2020 – July 2020. Examined 5 receipts.</p> <p>All receipts primarily from host schools, checked to source document and agreed. Checked to Cashbook and bank statement – all agreed.</p>

INCOME – APPROPRIATE BODY <ul style="list-style-type: none"> Review receipts from schools for AB fee Check AB fee being charged is correct 	Yes	Reviewed correspondence to host school for Appropriate Body fees, checked amount received to cashbook and bank statement. All agreed.
INCOME – INTERNSHIPS / NPQ ML & SL <ul style="list-style-type: none"> Funding from DfE per internship NPQ programmes led in Partnership with UCL 	Yes	<p>Internship programme initiated in 2019/2020 but subsequently cancelled due to Covid. Return made to DfE for expenses incurred. Checked Annex G(ii) Statement of Grant Usage to confirm amount.</p> <p>Checked 4 invoices for June 2020 for ML and SL programmes. Agreed to cashbook receipts and bank statement.</p>
ACCOUNTING SYSTEM		
Review bank reconciliations to ensure that they have been correctly prepared and authorised.	Yes	Checked. Reconciliations carried out and agreed.
Review through sample checks the procedures used to prepare financial reports issued to governors and officers of the Academy and DfES financial returns to be satisfied that they are completed accurately and promptly.	Yes	Examined management information for the school year 2019/2020. Checked Annex G – Annual Certificate of Grant Expenditure showing Income / Expenditure for the year.