

Recommendations Outstanding after 3 Months from

Schools

Assigned To	Final Report Issue Date	3 Months after Start Date	Age Analysis	Description	Priority	Unique Reference	Target Implementation Date	Current Position
Dinton CofE								
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School retains the Business Register on site to ensure that Governors, staff or parents are able to exercise their right to inspect it.	3	30622	01-Jan-16	In progress. School Business Manager. New Target Implementation Date 30 April 2016.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that the Headteacher reconciles monthly the sums collected in School to the sums deposited at the bank. This check should be evidenced by signing and dating an appropriate income document.	3	30636	31-Jan-16	In progress. Headteacher. New Target Implementation Date 30 April 2016.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School includes the pre-determined limits set by the Governors for obtaining at least three quotations and seeking formal tenders in the Scheme of Delegation.	3	30638	13-Jan-16	In progress. Clerk to Governors. New Target Implementation Date 30 April 2016.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School Business Manager ensures that the correct VAT code is applied for sports lettings income. Reference should be made to the WC Schools VAT Manual when deciding the appropriate VAT code.	3	30660	14-Dec-15	In progress. School Business Manager. New Target Implementation Date 30 April 2016.
Hilperton CofE Voluntary								
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the Governing Body ensures that the School's Scheme of Delegation is reviewed annually and updated with any authorised changes.	3	30417	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that the Governors ensure their formal approval of the school budget template is recorded more clearly in the minutes in accordance with the Governor's terms of reference included in the School's Scheme of Delegation.	3	30419	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School ensures that budget monitoring reports are retained and cross referenced in the Governors' minutes and the School Business Managers notes. Formal acceptance, or otherwise, of the reports and the financial position of the School should also be minuted.	4	30420	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that, when the School next reviews the benchmarking comparators, the Governors should ensure their discussion and any actions arising are recorded in the minutes.	3	30422	30-Apr-16	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School Business Manager verifies the correlation of cheque numbers in SIMS FMS to those on bank statements to ensure cheque payments recorded in the Financial Management System match to actual cheques produced and all cheques can be accounted for.	4	30423	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that an official order should be raised through the SIMS financial management system to support all payments other than rents, utilities and staff remuneration.	3	30425	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that Governors set a limit above which at least three quotes are sought to ensure best value is achieved. This threshold and the tender threshold should be stated in the Scheme of Delegation or Purchasing Policy formally approved and adopted by Governors.	3	30426	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School should ensure that Governors' minutes are made readily available for inspection to ensure transparency of decisions and to evidence all necessary business has been undertaken.	3	30428	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the Governors set a diary of meeting dates at the start of the year to ensure necessary school business is undertaken within required timescales.	3	30429	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	The Headteacher should reconcile monthly the sums collected in school to the sums deposited at the bank and evidence the check has been carried out by signing and dating an appropriate income document.	4	30430	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School ensures that authorisation to make a payment is retained as evidence alongside the certification of all checks made in order to demonstrate an independent and adequate separation of duties. When either of the signatories receive or benefit from the payment, a third person should replace them as the certifying or authorising officer as is appropriate.	4	30432	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School maintains a record of all charge card payments with a running total to indicate when the accumulated spend nears the monthly spending limit. This should also provide an accurate record to reconcile against the monthly charge card statement.	3	30433	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the Headteacher ensures that evidence is sought from individuals claiming to be self-employed confirming their employment status before they are paid directly as creditors. Evidence of such checks should be retained. If there are any concerns, such individuals should be paid through payroll so the School meets its obligations under HMRC tax and employment regulations.	3	30435	31-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend before reclaiming the VAT using the Wiltshire Council VAT registration, the School should ensure that a valid VAT document is obtained. Where VAT requirements are not satisfied the Council could be fined by HMRC. Thus, the School should reverse any VAT claims made in respect of unsupported payments unless a valid VAT document is requested and obtained from the supplier.	3	30436	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that the School's Whistleblowing Policy is updated to include named, internal and external contacts to whom concerns can be reported.	3	30437	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

Priority 3 15
Priority 4 4
Total Outstanding Schools 12.04.16 19

Oustanding
priority 3s 22
priority 4s 4
Total as at 12.04.16 26