

# Diocese of Canterbury Academies Trust

## Internal Audit Review

December 2019



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For:  
Diocese of Canterbury Academies Trust



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## Introduction

We have produced in the following an independent report into the internal controls of the Trust, to review the internal process of Diocese of Canterbury Academies Trust.

Detailed checks were carried out by the Business Managers at each school reviewing an alternate school.

## Background

The Diocese of Canterbury Academies Trust currently comprises of twelve schools primary schools and the Trust;

### **The Diocese of Canterbury Academies Trust (TRU)**

Unit 33, Folkestone Enterprise Centre  
Shearway Business Park  
Shearway Road  
Folkestone  
Kent  
CT19 4RH

### **Archbishop Courtenay CE Primary School (ABC)**

Eccleston Road  
Maidstone  
Kent  
ME15 6QN

### **All Souls' Church of England Primary School (ALS)**

Stanley Road  
Folkestone  
Kent  
CT19 4LG

### **Brenzett CE Primary School (BRE)**

Brenzett  
Romney Marsh  
Kent  
TN29 9UA

**Charing CE Primary School (CPS)**

School Road  
Charing  
Kent  
TN27 0JN

**Charlton CE Primary School (CHA)**

Barton Road  
Dover  
Kent  
CT16 2LX

**Reculver CE Primary School (REC)**

Hillborough  
Herne Bay  
Kent  
CT6 6TA

**Kingsnorth CE Primary School (KIN)**

Church Hill  
Kingsnorth  
Ashford  
Kent  
TN23 3EF

**Kennington Junior CE Academy (KJS)**

Upper Vicarage Road  
Kennington  
Ashford  
Ashford  
TN24 9AG

**St Mary of Charity CE Primary School (SMC)**

Orchard Place  
Faversham  
Kent  
ME13 8AP

**St George's CE Primary School (STG)**

Chequers Road  
Sheerness  
Kent  
ME12 3QU

**St Nicholas CE Primary Academy (STN)**

Fairfield Road  
New Romney  
Kent  
TN28 8BP

**Temple Ewell CE Primary School (TEP)**

3-4 Brookside  
Temple Ewell  
Dover  
Kent  
CT16 3DT

The senior management team is constructed with the following employees:

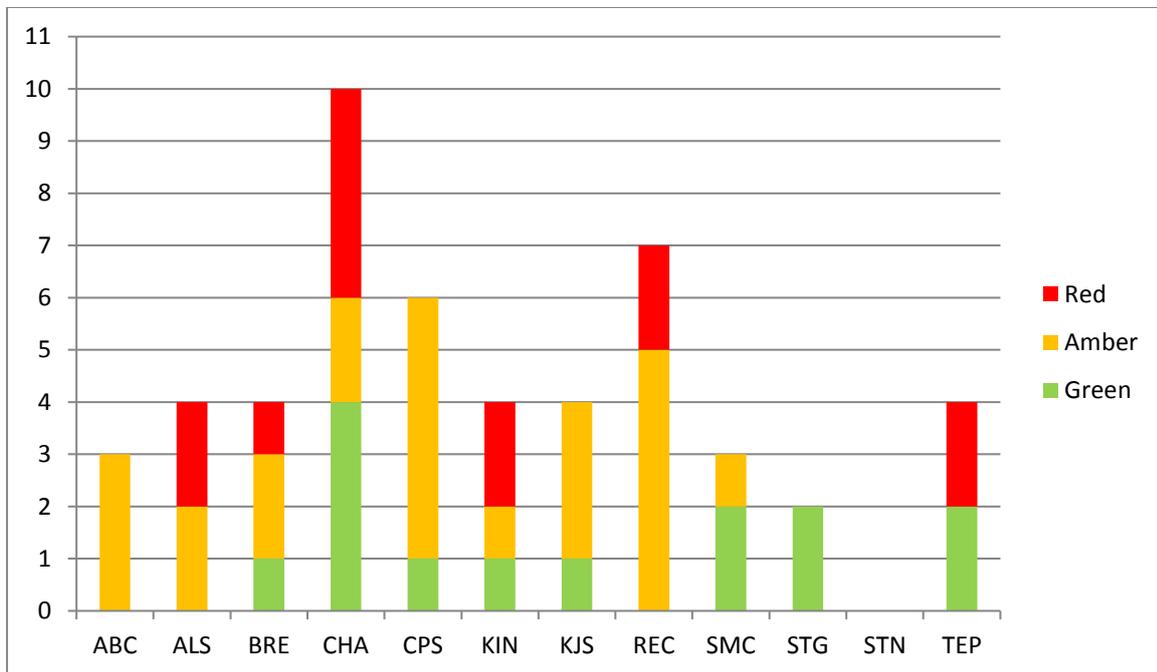
1. Mrs Annie Wiles, Chief Operations Officer (Accounting Officer)
2. Mrs Marian Dunning, Director of Finance and Administration

## Results

The following table notes how many points were raised in each school and the significance of each point:

|     | Green | Amber | Red |
|-----|-------|-------|-----|
| ABC | 0     | 3     | 0   |
| ALS | 0     | 2     | 2   |
| BRE | 1     | 2     | 1   |
| CHA | 4     | 2     | 4   |
| CPS | 1     | 5     | 0   |
| KIN | 1     | 1     | 2   |
| KJS | 1     | 3     | 0   |
| REC | 0     | 5     | 2   |
| SMC | 2     | 1     | 0   |
| STG | 2     | 0     | 0   |
| STN | 0     | 0     | 0   |
| TEP | 2     | 0     | 2   |

Please see below for a graphical version of the above table:



## Results – Archbishop Courtenay Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Expenditure                     | 0     | 2     | 0   |
| Voluntary Fund & School Journey | 0     | 1     | 0   |
| Payroll & Recruitment           | 0     | 0     | 0   |
| School Meals                    | 0     | 0     | 0   |

### Expenditure

From testing it was identified that the school are not consistently having a signed purchase order prior to making purchases. It is highly recommended that all purchases have a corresponding signed purchase order; doing so will decrease the risk of fraudulent payments.

Additionally, it was identified that the employees are paying for resources and then requesting a re-imburement. It is highly recommended that the school do not accept these re-imburements; this is because the school need to be following procedures, therefore a signed purchase order would not have been created for the payment of the resource.

### Voluntary Fund & School Journey

It was identified that purchase orders and not being raised for the trip/transport shortfall. It is recommended that these purchase orders are being created and signed before the purchase of each trip. This is due to that fact that the school might not have the budget to pay for trip, therefore the trip would need to be cancelled.

### Payroll & Recruitment

No issues were identified in this area, therefore nothing to note.

### School Meals

No issues were identified in this area, therefore nothing to note.

## Results – All Souls’ Church of England Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Banking & Cash Handling         | 0     | 1     | 0   |
| Income                          | 1     | 0     | 0   |
| Expenditure                     | 0     | 2     | 0   |
| Voluntary Fund & School Journey | 0     | 1     | 0   |
| Payroll & Recruitment           | 0     | 0     | 0   |
| School Meals                    | 0     | 1     | 0   |
| Contracts & Procurement         | 0     | 0     | 0   |

### Banking & Cash Handling

From testing it was found that the school had set up an online payment system, however it had not been used as the school still take cash. It is recommended that the school become cashless; doing so will reduce the risk of fraud.

### Income

It was identified that all cash over £20 is receipted, however the prior year recommendation was for all cash to be receipted. The same recommendation is carried forward as a substantial amount of income received will be below £20 transactions, therefore a lot of transactions will not have documentation.

### Expenditure

It was identified that premises call outs do not have corresponding purchase orders. It is recommended that purchase orders are created – even if they are estimates of the price. Doing so will ensure that sufficient documentation is kept on file to prove genuine expenditure.

Additionally, it was found that only one employee made a claim for mileage, however no paperwork was attached therefore the mileage was not confirmed, it is essential that all mileage re-imbursments have paperwork attached to prove the amount of miles driven.

### **Voluntary Fund & School Journey**

It was identified that insufficient documentation is kept for school trips / visits. It is recommended that costing forms are used – using net values. Costings forms should then be authorised by HT. Risk assessments need to be signed as approved by HT. All residential trips need to be taken to the Governors for approval prior to the trip. Lastly, it is recommended that financial evaluations of all trips are created once the trips are completed.

### **Payroll & Recruitment**

No issues were identified in this area, therefore nothing to note.

### **School Meals**

It was found that the online payment system had errors causing parents to be unable to use it; therefore parents are paying by cash. It is recommended that this error is fixed as soon as possible to be able to become a cashless school.

### **Contracts & Procurement**

No issues were identified in this area, therefore nothing to note.

## Results – Brenzett Church of England Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Banking & Cash Handling         | 0     | 1     | 0   |
| Income                          | 0     | 0     | 0   |
| Expenditure                     | 1     | 0     | 0   |
| Voluntary Fund & School Journey | 0     | 1     | 0   |
| Payroll & Recruitment           | 0     | 0     | 1   |
| School Meals                    | 0     | 0     | 0   |
| Contracts & Procurement         | 0     | 0     | 0   |

### Banking & Cash Handling

It was found that the school are not in a position to fund an online payment system. However, it is recommended that the school look at the possibility of using the online payment system used by Nourish.

### Income

No issues were identified in this area, therefore nothing to note.

### Expenditure

It was found that Brenzett have good controls in place for expenditure transactions. However, to make process even more robust, Brenzett could complete a purchase order for items required; this could then be used as documentation.

### Voluntary Fund & School Journey

It was identified that staff members organising trips have not been taking VAT into account. It is recommended that VAT is taken into account as it could make a huge difference in cost to parents and possible profit made by school. A pre-trip financial evaluation of each trip is also recommended.

### Payroll & Recruitment

It was found that staff contracts are not being correctly checked before being signed. A sample of three employees was tested and it was found that two employees had both been underpaid. It is highly recommended that all contracts are checked before being signed, additionally it is recommended that all staff members pay are being checked to ensure that all employees get back-pay for any underpayment.

### **School Meals**

No issues were identified in this area, therefore nothing to note.

### **Contracts & Procurement**

No issues were identified in this area, therefore nothing to note.

## Results – Charlton C of E Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Banking & Cash Handling         | 1     | 1     | 0   |
| Income                          | 1     | 0     | 0   |
| Expenditure                     | 1     | 0     | 0   |
| Voluntary Fund & School Journey | 0     | 0     | 1   |
| Payroll & Recruitment           | 1     | 0     | 0   |
| School Meals                    | 0     | 1     | 0   |
| Contracts & Procurement         | 0     | 0     | 0   |

### Banking & Cash Handling

It was found that the school are currently converting to a cashless school; however some parents are refusing to use the system. It is recommended that the school encourages all parents to use the online system and to offer help to those parents who are struggling to use the system.

Additionally it was found that charge cards are used by other staff members who are not the cardholders. This has been followed up and the school have set up a MAT Multipay Credit card, however it is highly recommended that pin is changed on the cardholders change card, doing so will reduce the likelihood of this occurring again. Additionally, more controls need to be put into place to prevent this happening again, i.e. the charge card being kept in a safe non-accessible to other staff members.

### Income

It was found that receipts are not being handed out for small payments. It is recommended that the school pursue the cashless option and in the meantime issue receipts for all cash income received, with a copy of the receipt being kept by the school.

### Expenditure

It was found that purchase orders are not being created for utilities, i.e. photocopier rental. It is recommended that purchase orders are being created and signed before all expenditure transactions. When payments are over monthly payments for example, a purchase order should be created and signed before any of the transactions go through the bank.

### **Voluntary Fund & School Journey**

It was found that procedures are not being correctly followed in regards to planning for school trips/visits. It is recommended that risk assessments are signed as approved by HT. Residential costings should be created on official costings forms and then signed by HT. Residential trip should be taken to Governors for approval before the trip is booked. Financial evaluations should be completed post-trips, and the Trust should be notified of any Pupil Premium payments that need to be transferred.

### **Payroll & Recruitment**

It was found that exit interview/questionnaire and leavers' checklists are not being used. It is recommended that these are used to ensure all procedures are being correctly followed.

### **School Meals**

It was found that the school are unaware of any debts that they have to the catering company. It is recommended that the HT and Nourish have a meeting to discuss a contract to clear the debt and to ensure that the amount of debt is told to the told frequently, i.e. by a weekly letter. Additionally, a new debt policy should be put in place to manage the debt.

### **Contracts & Procurement**

No issues were identified in this area, therefore nothing to note.

## Results – Charing CE Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Banking & Cash Handling         | 0     | 1     | 0   |
| Income                          | 1     | 0     | 0   |
| Expenditure                     | 0     | 2     | 0   |
| Voluntary Fund & School Journey | 0     | 1     | 0   |
| Payroll & Recruitment           | 0     | 0     | 0   |
| School Meals                    | 0     | 1     | 0   |
| Contracts & Procurement         | 0     | 0     | 0   |

### Banking & Cash Handling

It was found that the school are still receiving cash and receipts and only issued for larger amounts. It is recommended that the school encourage more parents to use the online payment system, additionally it is recommended that receipts are given out to all income received.

### Income

It was found that the school are not providing receipts for income under £20, it is recommended that all income is receipted to ensure all income have sufficient banking documentation.

### Expenditure

It was found that purchase orders are not created for premises call outs. It is recommended that purchase orders are created for all expenditure transactions. Additionally, the purchase orders are required to be signed to have validity. Purchase orders may have an estimate price when being created for premises call outs, but they need to be created before any expense hits the bank.

It was found that mileage re-imbursments do not have backing documentation. It is recommended that all mileage reclaims have paperwork attached to confirm the amount of miles driven.

### Voluntary Fund & School Journey

It was found that processes are not being correctly followed in regards to school trips/visits. It is recommended that costing forms are used with net figures, with the VAT amounts being clearly stated. Costing forms and risk assessments both need to be signed as authorised by the HT. All residential trips need to be taken to the Governors for approval prior to the trip. Lastly, financial evaluations of all trips need to be created upon completion of the said trip.

### **Payroll & Recruitment**

No issues were identified in this area, therefore nothing to note.

### **School Meals**

It was found that the online payment system has errors causing parents to pay by cash. It is recommended that the errors on the online payment system are investigated to allow the school to become cashless.

### **Contracts & Procurement**

No issues were identified in this area, therefore nothing to note.

## Results – Kingsnorth Church of England Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Banking & Cash Handling         | 0     | 0     | 0   |
| Income                          | 0     | 0     | 0   |
| Expenditure                     | 1     | 0     | 0   |
| Voluntary Fund & School Journey | 0     | 0     | 0   |
| Payroll & Recruitment           | 0     | 0     | 1   |
| School Meals                    | 0     | 1     | 0   |
| Contracts & Procurement         | 0     | 0     | 1   |

### Banking & Cash Handling

No issues were identified in this area, therefore nothing to note.

### Income

No issues were identified in this area, therefore nothing to note.

### Expenditure

It was found that purchase orders are created after credit card expenditure transactions have been paid. It is recommended that purchase orders are created and signed as authorised prior to all expenditure transactions.

### Voluntary Fund & School Journey

No issues were identified in this area, therefore nothing to note.

### Payroll & Recruitment

Three employees were tested to ensure pay was being agreed to contracts. It was found that two of the employees' pay did not agree to their contracts. It is highly recommended that contracts are updated for all employees to ensure that their pay is consistent with their contracts.

## **School Meals**

It was found that the school have £564 owed to them from school meals, with £135 being owed by staff. It is recommended that the school/Local Governing Body agree an acceptable level of debt. Additionally, debt needs to be chased up as frequently as possible to ensure that the debt at year end is a limited as possible. Staff debt could be recovered through payroll if required.

## **Contracts & Procurement**

It was found that not all orders over £2,000 had three quotations prior to the purchase. It is highly recommended to ensure that all orders over £2,000 have three quotations and clear rationale should be provided for the preferred supplier to ensure consistency with the policies.

## Results – Kennington CE Academy

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Banking & Cash Handling         | 0     | 0     | 0   |
| Income                          | 0     | 0     | 0   |
| Expenditure                     | 0     | 2     | 0   |
| Voluntary Fund & School Journey | 0     | 0     | 0   |
| Payroll & Recruitment           | 1     | 0     | 0   |
| School Meals                    | 0     | 1     | 0   |
| Contracts & Procurement         | 0     | 0     | 0   |

### Banking & Cash Handling

No issues were identified in this area, therefore nothing to note.

### Income

No issues were identified in this area, therefore nothing to note.

### Expenditure

It was found that signed purchase orders are not created for a year's payment listing. It is recommended that purchase orders are created and signed prior to any transactions that go through the bank. Only one purchase order will be required if it is a standard monthly payment, but the full amount needs to be listed on the purchase order and a copy will need to be attached to each payment invoice.

It was found that the mileage reclaims are signed by the school business manager. It is recommended that the Chair of Governors signs these reclaims going forward.

### Voluntary Fund & School Journey

No issues were identified in this area, therefore nothing to note.

### Payroll & Recruitment

It was found that the monthly payroll reconciliation had not been signed by the EHT. It is recommended that the payroll reconciliation is printed monthly and signed as approved by the EHT.

## **School Meals**

It was found that the school have been able to chase debt without issues. However it was noted that the debt policy does not include a limit for unpaid meals, therefore a child could still be allowed to order food when they are in debt. It is recommended that the debt policy is updated to ensure that there is a limit to the amount of debt allowed before the children are refused meals.

## **Contracts & Procurement**

No issues were identified in this area, therefore nothing to note.

## Results – Reculver C of E Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                     | Green | Amber | Red |
|--------------------------|-------|-------|-----|
| Expenditure              | 0     | 2     | 0   |
| Donations & School Trips | 0     | 1     | 0   |
| Payroll & Recruitment    | 0     | 0     | 2   |
| School Meals             | 0     | 2     | 0   |

### Expenditure

It was found that the SBM was producing purchase orders, authorising them, then posting the invoice on the system also. This is rated amber, but we would recommend this to be rated red due to the fact that the SBM has ample opportunity to make fraudulent payments. It is highly recommended that a segregation of duties is created to ensure that the employees creating the purchase orders cannot authorise them.

Additionally, it was found that purchase orders are not being raised for expense reclaims. It is important that purchase orders are raised so that documentation is kept on file to provide reason as why the reclaim had been accepted. Also it was found that an employee had purchases an item on their personal amazon account and then was reimbursed. The school have their own amazon account therefore there is confused as why the employee purchased the item. It is recommended that further controls are put into place to prevent this from occurring again.

### Donations & School Trips

It was found that the schools Educational Visits Policy had not been reviewed since September 2016; additionally it was found that full Trip packs are not being completed. It is recommended that the Educational Visits Policy is reviewed and adjusted if required. Additionally when planning a trip, it is recommended that costing forms are used, using net figures. The costing forms and risk assessments need to be signed as authorised by the HT. All residential trips need to be taken to the Governors for approval prior to the trip. Lastly, financial evaluations of all trips need to be created upon completion of the said trip.

### Payroll & Recruitment

It was found that support staff are not receiving an annual salary statement. It is highly recommended that support staff receive an annual salary statement signed as authorised by HT. Additionally, also employees should be receiving a new salary statement when their salary is adjusted.

Additionally, it was found that monthly payroll reconciliations have not been authorised by HT. It is highly recommended that payroll reconciliations are printed monthly and are being signed as authorised this is so that the HT is aware of variances.

## **School Meals**

It was found that the school have not been agreeing catering invoices to SIMS, comparing the amount of children eligible for FSM. It is recommended that all invoices are being checked and are being signed as authorised.

It was also found that the school have outstanding debt owed to them of £750. This is deemed to be too high, therefore it is recommended that the debt monitoring process is updated to minimise the amount to debt owed to the school.

## Results – St Mary of Charity Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                     | Green | Amber | Red |
|--------------------------|-------|-------|-----|
| Expenditure              | 0     | 0     | 0   |
| Donations & School Trips | 1     | 0     | 0   |
| Payroll & Recruitment    | 0     | 2     | 0   |
| School Meals             | 0     | 0     | 0   |

### Expenditure

No issues were identified in this area, therefore nothing to note.

### Donations & School Trips

It was found that risk assessments are not kept on file with trip paperwork, also it was noted that letters to parents requesting money for trips did not mention that it is a voluntary contribution. It is recommended that a copy of the risk assessment is kept on file. Additionally, it is recommended that all letters out to parents requesting money should explicitly state if it is a voluntary contribution or a compulsory contribution.

### Payroll & Recruitment

It was noted that monthly payroll reconciliations have not been signed as authorised by the HT. It is recommended that the payroll reconciliations are printed monthly and are signed as authorised, and then kept on file.

Three employees were tested to ensure contracts agreed to salaries being paid, it was found that all contracts agreed to pay. However, it was identified that one employee had not signed their contract. It is recommended that all personnel contracts are signed by both the employee and the HT.

### School Meals

No issues were identified in this area, therefore nothing to note.

## Results – St George’s Church of England Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Expenditure                     | 1     | 0     | 0   |
| Voluntary Fund & School Journey | 0     | 0     | 0   |
| Payroll & Recruitment           | 1     | 0     | 0   |
| School Meals                    | 0     | 0     | 0   |

### Expenditure

It was found that expenditure processes are being maintained well, however it was noted that the HT does not date their signature on purchase orders. It is recommended that the purchase orders are dated when they are being signed off.

### Voluntary Fund & School Journey

No issues were identified in this area, therefore nothing to note.

### Payroll & Recruitment

It was noted there is no double check on the payroll as to the amounts being paid and any contract changes. It is recommended that a second SL needs to spot check the payroll and question any variances found.

### School Meals

No issues were identified in this area, therefore nothing to note.

## Results – St Nicholas Church of England Primary Academy

The following table notes how many points were raised in each area and the significance of each point:

| Area                            | Green | Amber | Red |
|---------------------------------|-------|-------|-----|
| Expenditure                     | 0     | 0     | 0   |
| Voluntary Fund & School Journey | 0     | 0     | 0   |
| Payroll & Recruitment           | 0     | 0     | 0   |
| School Meals                    | 0     | 0     | 0   |

### Expenditure

No issues were identified in this area, therefore nothing to note.

### Voluntary Fund & School Journey

No issues were identified in this area, therefore nothing to note.

### Payroll & Recruitment

No issues were identified in this area, therefore nothing to note.

### School Meals

No issues were identified in this area, therefore nothing to note.

## Results – Temple Ewell Church of England Primary School

The following table notes how many points were raised in each area and the significance of each point:

| Area                     | Green | Amber | Red |
|--------------------------|-------|-------|-----|
| Expenditure              | 0     | 0     | 0   |
| Donations & School Trips | 0     | 0     | 1   |
| Payroll & Recruitment    | 2     | 0     | 1   |
| School Meals             | 0     | 0     | 0   |

### Expenditure

No issues were identified in this area, therefore nothing to note.

### Donations & School Trips

It was found that trips had been agreed by verbal agreement, also it was identified that the post-trip financial evaluation did not include income received & payments made. It is recommended that all trips must be agreed in writing. Additionally, it is recommended that the post-trip financial evaluation includes income received and payments made so that any shortfall or excess of income can be calculated.

### Payroll & Recruitment

It was found that the salary paid to any employee was correct on the payroll, however the salary assessment was not signed, therefore it is recommended that all salary assessments are signed by both the employee and the HT.

It was identified that payroll reconciliations had not been performed since changed payroll provider. It is recommended that payroll reconciliations are performed monthly, which then need to be printed and signed as agreed by the HT.

Additionally, it was found that leavers had been removed from the payroll correctly, however no acknowledgement letters had been sent and the leavers checklists had not been completed either. It is recommended that these are completed in future, also it is recommended that exit interviews/questionnaires are performed.

### School Meals

No issues were identified in this area, therefore nothing to note.

## **Budget Forecast Return Outturn (BFRO)**

The budget forecast return outturn has been tested to ensure that the all income and expenditure streams agree to the clients system.

Testing has been completed by comparing the figures used in the BFRO with figures that have been pulled from a fresh combined Trial Balance.

Sampling was not applicable when testing the BFRO; therefore the BFRO has been tested line-by-line.

Per the March 2019 actual figures in the BFRO the calculated balance carried forward is £738,000; per WG workings, the actual carried forward in March 2019 is £904,634.

### **Conclusion:**

From the findings above, the most common issues were payroll reconciliations not being signed, processes for trips are not being followed through consistently and the schools are still receiving cash rather than through an online payment system. However, the majority of the points raised have been trust-wise therefore it might be an option for the trust to provide training to all of the schools.

From our testing on the BFRO, we conclude that minor differences have been entered for income and expenditure when compared to the trial balance used.