

**THE FEDERATION OF ABBEY SCHOOLS ACADEMY TRUST
YEAR ENDED 31 AUGUST 2021
ANNUAL SUMMARY OF INTERNAL SCRUTINY REPORTS**

The purpose of this summary is to provide your board of trustees with details of our internal assurance work in the period in order to assist you with compliance sections 3.15 and 3.23 of the Academies Financial Handbook 2020. The trust must submit an annual summary report of findings, recommendations and conclusions to the ESFA along with its annual accounts. This report summarises the work we have done in compliance with 3.15, if the trust has had any other internal scrutiny work carried out by other parties in the period, then you will also need to incorporate this into your annual summary to fully comply with 3.23.

AREAS REVIEWED IN THE PERIOD TO 31 AUGUST 2021

The areas covered in the period following consultation with trustees were as follows:

- Follow up on findings from previous reports
- Risk register
- School number data
- Register of pecuniary interests
- Website review
- Financial procedures, accounting records and systems
- Whistle blowing policy
- School/trust development plan
- New trustee/governor induction pack
- Data protection and GDPR compliance
- Month end and year end procedures
- Bank procedures
- Payroll, joiners and leavers
- Procurement
- Assets
- Gifts and hospitality
- Data security
- Management information and reports
- Benchmarking
- Compliance and governance
- Related party transactions

- Budgeting and cashflows
- Top 10 planning checks
- GAG income
- Non-GAG grant income
- VAT and corporation tax
- Other income

KEY FINDINGS

During the period, we identified no high risk, no medium risk and eight low risk findings.

Low risk (“housekeeping”) findings

The low risk findings, recommendations your responses and status as at 31 August 2021 are as follows:

Issue	Recommendation	Management Response	Responsibility	Deadline date	Status as at 31 August 2021
Whistle Blowing Policy					
The Trust has a Whistle Blowing Policy in place which was last updated in January 2020 and the frequency of review is every 3 years.	It is recommended that the policy is reviewed annually.	This will be reviewed in the March 2021 FGB and annually thereafter.	FGB	March 2021	Resolved
Staff are not required to sign a form confirming that they have read and understood the Whistle Blowing Policies and Procedures.	It is recommended that staff are required to sign a form to confirm that they have read and understood the Whistle Blowing Policy.	The Trust will introduce an electronic system linked to Gmail so that all staff can read and confirm they have read policies.	Trust Board	March 2021	Resolved

New Governor Induction Pack					
The financial information within the New Governor Induction Pack did not include the latest signed financial statements.	It is recommended the New Governors Induction Pack should include the latest signed financial statements.	Latest financial statements are on the Governor portal. Using the portal and accessing financial statements have been added to the induction pack and checklist.	Trust Board	N/A – effective immediately	Resolved
Procurement					
Three out of five credit card request forms selected were not dated when authorised by the Headteacher.	It is recommended that when the request forms are signed as approved by the Headteacher, these are also dated to ensure authorisation occurs in a timely manner.	Request forms will be dated effective immediately.	Headteacher	N/A – effective immediately	Resolved
Assets					
The Trust does not maintain a record of items of equipment loaned to staff or assets taken offsite by staff and a signed agreement is not in place.	It is recommended that signed agreements are held by the Trust for assets taken offsite by staff.	The Trust will ensure signed agreements are held by the Trust by September 2021.	Trust Board	September 2021	To review in 2021/22

Gifts & Hospitality					
The Trust has a 'Gifts and Hospitality' policy in place which was last updated on 27 June 2018 and is due to be reviewed in Summer 2021.	It is recommended that the Gifts and Hospitality policy is reviewed more frequently, with an annual review as a minimum.	From 2021 the policy will be reviewed annually.	Trust Board	Summer 2021	To review in 2021/22
Data Security					
IT systems were last checked in 2018 for their resilience in terms of exposure to cyber security risks.	It is recommended to review the policy annually to ensure the Trust is not susceptible to cyber security risk.	To discuss with IT systems and DPO.	IT	September 2021	To review in 2021/22
Procurement					
A review of tenders and quotes identified that one transaction quote was proceeded with on the assumption that LED lighting replacement was for both infant and junior schools however, it was only for the infant school. The other quotes received were for both infant and junior schools, so the quotes	It is recommended that all quote details are thoroughly reviewed to ensure they are comparable with other quotes received.	As explained during the audit, this was a human error at a very challenging time, which has happened once.	N/A	N/A	N/A

where not comparable. This quote was chosen as it was considerably less expensive than the others.					
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Advisory points

We also identified one advisory point during the year, whilst not identified as a risk or significant matter, it was deemed to be an area where the trust should consider implementing best practice.

Matters raised in previous year

All matters raised in 2019/20 were satisfactorily resolved in 2020/21.

PLANS FOR YEAR ENDING 31 AUGUST 2022

We will discuss plans with you for the 2021/22 internal assurance programme shortly, addressing previously raised risks and areas that you would like us to cover across our forthcoming reviews.