

Conisbrough Ivanhoe Primary Academy – Internal control points noted during the course of our audit for the year-ended 31 August 2017

To: The Board of Trustees
Conisbrough Ivanhoe Primary Academy
Old Road
Conisbrough
Doncaster DN12 3LR

13 December 2017

Dear Sirs

Conisbrough Ivanhoe Primary Academy– Internal control points noted during the course of our audit for the year-ended 31 August 2017

During the course of our audit for the period ended 31 August 2017 we review internal control matters and make note and report of any weaknesses which we find. In the year ended 31 August 2017 one new matter arose which we consider should be brought to your attention.

Accompanying this letter is a memorandum noting this point, and it also notes that there were four matters brought forward from the 31 August 2016 management letter which remained unresolved and required action this year. Any matters identified came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit and assurance tests, we would, of course, inform you immediately.

This report has been prepared for the sole use of the Trustees. We understand that you are required to provide a copy of this report to the Education and Skills Funding Agency. With the exception of this, no reports may be provided to third parties without our prior consent. Consent is, and will only be, granted on the basis that such reports are not prepared with the interests of anyone other than the academy in mind and that we accept no duty or responsibility to any other party. No responsibilities are accepted by Harris & Co towards any party acting or refraining from action as a result of this report.

Finally, we would like to express our thanks to all members of the Trust's staff who assisted us in carrying out our work.

Yours faithfully
Harris + Co

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A Update on matters reported previously – Matters still not resolved.

Matter	Update for 2016
Cut off needs to be applied effectively to purchase invoices, income, bank transactions and VAT at each accounting period-end, and as a minimum at the year end. We will discuss appropriate cut-off procedures separately with Christine Foster.	Cut off regarding purchase invoices was much improved and there were very few adjustments required in respect of these. However adjustments were still required for trade debtors, prepayments, accruals & deferred income, and specifically for trade creditors with regards to the CIF expenditure.
It is recommended that a VAT reconciliation is prepared each time a VAT 126 is submitted to ensure that the VAT 126 claims are not duplicated and invoices are not omitted from claims.	Although we identified no VAT errors this year, we recommend that VAT 126 forms should be reconciled to the accounts on a regular basis.
The fund raising bank account transactions are not recorded on SIMs and have to be entered into the accounts separately. These transactions should be entered to ensure the accounts show a full picture, although we ensure this is done in the year-end Trust accounts.	No change this year.
To enable improved monitoring of costs against the relevant income streams detailed records should be kept to monitor what different funding has been spent on.	We have been able to allocate some income streams against expenditure. Christine now keeps various records of expenditure relating to certain funds, such as Early Years Funding and Pupil Premium. In some instances, particularly with new income streams such as Breakfast Club and Wraparound care income, this has been a case of estimating certain costs as accurate cost allocation is very difficult. Where possible, a detailed record should be kept of expenditure relating to all restricted fund income and a similar process should be applied to all income streams. This should then show how much funding is remaining or has been overspent at the year end on each income stream

B New matters identified during 2017

Matter	Comment
<p>Tendering process and written quotes</p> <p>The Trust's Finance Manual requires that for orders over £1,000 but less than £30,000, three written quotations must be obtained. A formal tendering process must be adhered to for orders over £100,000.</p> <p>The building work undertaken during the year related to the Condition Improvement Fund grant received was tendered in accordance with the Finance Manual.</p> <p>However, we note that alternative quotes were not obtained for other services procured during the year (Suregreen: £3,480; Code Green: £1,755; CFS Software Solutions: £1287) although we understand this is because the Trust has used these suppliers previously and is satisfied with the service levels and value for money obtained.</p> <p>We recommend that the reason for any non-compliance with the Finance Manual should be documented and approved at Trustees meetings.</p>	<p>Noted.</p> <p>Suregreen: Internet website price/service comparisons were carried out. In future, print outs will be filed.</p> <p>Code Green: This sum was part of a project to improve wireless connectivity across school (quotes were obtained). During various inspections, it was discovered that although the nursery building had a wireless port in the building, this had not been properly installed by previous contractors. We were therefore advised that fibre optic wire connecting the nursery building to the main school building would be needed. Verbal more expensive quotations were received, but as Code Green were contracted to carry out the project, it was decided to use their services.</p> <p>CFS Software Solutions: This company produced Ivanhoe's website many years ago. This amount is for the annual maintenance of the site – a unique service.</p> <p>Noted and ear marked for future Finance Meeting</p>