

SUBJECT:	CALL IN – KING HENRY VIII 3-19 SCHOOL
MEETING:	GOVERNANCE & AUDIT COMMITTEE
DATE:	SEPTEMBER 2026
DIVISION/WARDS AFFECTED:	ALL

1. PURPOSE:

- 1.1 At the June 2026 Governance & Audit Committee meeting it was resolved to request the Headteacher and Chair of Governors attend a future meeting to discuss the findings from the King Henry VIII 3-19 School Internal Audit report which received an unfavourable opinion.

2. RECOMMENDATIONS:

- 2.1 That Members of the Governance and Audit Committee:

Accept the explanations and assurances of the Headteacher and Chair of Governors which will be confirmed by the follow up internal audit review. Or,

Don't accept the explanations and escalate their concerns to the Strategic Director – Children, Learning, Skills & Economy (Director of Education) and/or the Chief Executive.

3. KEY ISSUES:

- 3.1 During the Governance & Audit Committee meeting on the 04th June 2026 and within the 2025/26 Internal Audit Quarter 4 update report, the Chief Internal Auditor brought to the Committees attention that an unfavourable opinion (Limited Assurance) had been issued for the reactive Internal Audit review of King Henry VIII 3-19 School.
- 3.2 Following consideration of the findings, the Committee requested the attendance of the Headteacher and the Chair of Governors at the next appropriate meeting to discuss how the situation has arisen and what was being done to address the deficiencies with a view to providing the required level of assurance that matters are being dealt with.

4. REASONS:

- 4.1 King Henry VIII 3–19 School opened in September 2023 as Monmouthshire's first all through school, created by merging King Henry VIII Comprehensive School and Deri View Primary School into a single entity. It was part of Monmouthshire County Council's Sustainable Communities for Learning programme.
- 4.2 The new school building was originally expected to be completed for the start of the 2024 autumn term. However, continued construction delays pushed the opening back and it

was not fully occupied until May 2025. It was acknowledged that this would have caused some unplanned staffing and financial pressures by continuing to operate the school across two sites (King Henry Comprehensive and Deri View Primary) until all pupils could occupy the new building.

4.3 Following a request from the Strategic Director - Children, Learning, Skills & Economy an unplanned reactive internal audit review was completed of King Henry VIII 3-19 School in November 2025. Specific concerns were held regarding the increasing budget deficit at the School.

4.4 The purpose of the audit was to provide assurance that adequate financial management and governance arrangements were in place at the school. The following areas were examined:

1. All LEA income is collected promptly, banked intact, accounted for appropriately and reported in a timely manner. Appropriate arrangements are in place for setting charges and their collection.
2. The Headteacher and Governing Body have established appropriate arrangements for budget monitoring and take appropriate action(s) to maintain income and expenditure within budget.
3. The payment of salaries and wages, including allowances and expenses is subject to appropriate controls.
4. All Ordering, Receipt of Goods and Payment of Accounts are carried out in accordance with Financial Instructions for Schools.
5. The school has appropriate security controls for its buildings, cash, equipment, and other assets. An up-to-date inventory register is maintained. The Headteacher and Governing Body regularly consider the school's insurance position in respect of all risks i.e. contents, vehicles, school trips etc.
6. School Funds are administered in accordance with Private Fund Guidance for Schools.
7. Adequate governance arrangements are in place at the school, including committee and management structures designed to manage the school effectively.
8. Appropriate policies and processes are in place relating to the safeguarding of children.

4.5 Although it was intended that the review would examine the arrangements for the School Private Fund, during the site visit (November 2026) we were informed that the records relating to the activities of the School Private Fund for the 2024/25 academic year were off site being subject to their annual audit. This was despite the requirement that the annual audit should have been completed ahead of the visit (by 31st October). Therefore, the testing which Internal Audit were able to complete around this area was restricted. These records were still not returned to the school upon conclusion of the audit fieldwork (January 2026) and therefore were not examined.

- 4.6 The audit concluded that the school had significant challenges, particularly in respect of its financial position and oversight arrangements. Weaknesses were identified in budget management, governance, and compliance with certain financial and administrative requirements. Together with issues relating to payroll, income collection, asset management, and the administration of private funds. Although some areas of good practice were observed, overall it was deemed that improvements were required to strengthen controls, enhance transparency, and ensure the school's resources are managed effectively. The conclusion of the review was that there was '**Limited Assurance**'.

RISK RATING	DESCRIPTION	TOTAL IDENTIFIED
CRITICAL	Major or unacceptable risk which requires immediate action.	2
SIGNIFICANT	Important risk that requires attention as soon as possible.	25
MODERATE	Risk partially mitigated but should still be addressed.	18
STRENGTH	No risk. Sound operational controls and processes confirmed.	18

- 4.7 Prior to the issue of the draft report, a small number of issues arising from the review were reported separately by the Chief Internal Auditor directly to the Chair of Governors. These two matters remain under investigation and will be reported to the Governance & Audit Committee in due course.
- 4.8 Appendix A shows a summary of the issues raised within the Internal Audit Report, the Recommendations and the Agreed Management Actions.
- 4.9 It is the Internal Audit team's intention to complete a Follow-Up review of the School during the 2027/28 financial year. The outcome of this will be reported to the Committee in due course.

5. RESOURCE IMPLICATIONS:

None

6. CONSULTEES:

Deputy Chief Executive & Strategic Director – Resources (S151 Officer)
Strategic Director – Children, Learning, Skills & Economy

7. BACKGROUND PAPERS:

None

8. AUTHOR AND CONTACT DETAILS

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Ref.	Weakness & Risk	Recommendation & Agreed Management Action	By Who	By When
2.02	The school had an increasing deficit budget, projected to be in excess of £2.2 million by the 31st March 2026. In addition; • The school had significantly exceeded their agreed Deficit Recovery Plan without the permission of the Local Authority. • The school had failed to set, agree and submit the 2025/26 budget by the required deadline. • The 2025/26 budget was set containing errors and omissions, including the non-inclusion of some staff and their associated payroll costs. There was also a significant under estimation of known costs. • Budget monitoring was not robust and did not always identify errors. • Prompt mitigating action had not been taken to effectively manage the in-year budget or the overall deficit. • The school budget was not a standing item on the Full Governing Body agenda. <i>Risk - Severe budget shortfall could result in staff redundancies, reduced resources, and disruption to educational provision.</i> <i>Governing Body and leadership may be perceived as ineffective, damaging trust with parents, staff, and regulators. Governors may be unaware of the budget position at the school.</i> <i>Non-compliance with Welsh Government requirements. During the period without a set budget, the school were not permitted to make expenditure.</i>	Recommendation: Work with the Local Authority to address and eliminate the in-year and structural deficit balance within the agreed timeframe. The schools Deficit Recovery Plan should be revisited and agreed with the Local Authority. Compliance to this needs to be prioritised with clear responsibilities set for implementing recovery actions. Review all income and expenditure lines to identify any cost-saving opportunities and potential additional funding sources. Introduce strict expenditure controls, including approval limits and suspension of non-essential spending. Agreed Management Action: New recovery plan agreed with Governors, LA, and tested by Estyn. All income and expenditure lines being robustly reviewed in setting of 2026-2027 budget. Draft budget for 2026-2027 completed (16/3/26). Headteacher liaising with MCC finance regarding final questions. Budget will be submitted in advance of deadline. New budget monitoring arrangements in place, and started, for Governors.	Headteacher	April 2026

	<i>Late submission of the budget reduces the oversight being completed by the local authority.</i>			
3.02	The Pay Range of the Deputy Headteacher had been amended outside of the provisions of the School Teachers Pay & Conditions (Wales) Document. <i>Risk – unlawful payments made be made if not made within the provisions of the STPCD.</i> <i>Decision making may not be appropriately documented and made without the relevant authority.</i>	Recommendation: Re-review the pay range of the Deputy Headteacher with the support of the schools HR Business Partner and seek approval of the Full Governing Body. Agreed Management Action: Headteacher has sent this information to the Chair of Governors. HT has asked COG to call a Pay Review Committee, with full minutes, to resolve this issue. Pay Review Committee membership has been amended by COG in line with regulations.	Headteacher Chair of Governors	April 2026
1.05	No rental / lease agreement existed between the School and Flying Start. The rental amount had not been formally agreed with the hirer or by the Governing Body. No income had yet been collected for 2025/26 or included within the school's budget forecast. <i>Risk - Potential loss of income or disputes over rental charges.</i> <i>Unclear tenancy arrangements and responsibilities for maintenance, insurance, and access could disrupt operations.</i>	Recommendation: The School and Flying Start should agree a tenancy agreement or license for occupying and using areas of the school building. Rental charges should be agreed and payment arrangements established. Income due for the 2025/26 financial year should be collected prior to year end. Agreed Management Action: Income ascertained for 2025/2026 financial year and received. Tenancy agreement to be drawn up for next financial year.	Acting School Business Manager	May 2026
1.06	A shared use agreement for the leisure facilities had not been entered into with MonLife. <i>Risk - In the absence of a documented agreement, roles, responsibilities and liabilities are unclear, including arrangements for health and safety, safeguarding, maintenance, access control, charging, income collection and dispute resolution.</i>	Recommendation: A formal shared use agreement should be entered into detailing each party's responsibilities. Agreed Management Action: MonLife proposals on shared use now received. School has provided feedback via MCC. School awaiting response. School has informed MCC and MonLife that we will not be using Leisure Centre next	Headteacher	June 2026

		financial year (pending any inclusion in shared use agreement). SLA swimming in place.		
1.07	Safeguarding and risk assessment documentation had not been provided to the school by organisations who regularly lease parts of the school. <i>Risk - The school cannot verify or rely on the leasing organisation's safeguarding practices and risk controls for the services/activities delivered on school premises, leading to unmanaged child protection and health & safety exposures, non-compliance with statutory / contractual obligations, and potential harm to pupils and staff.</i> <i>Negative publicity if incidents occur.</i>	Recommendation: The school should ensure that all necessary documentation has been obtained / sighted prior to a letting being approved and the booking holder should not be allowed to commence their activities on site. Agreed Management Action: All new lettings are organised in line with Lettings Policy to ensure all checks and documentation in place. Checks and paperwork for historic lettings will be renewed for new financial year.	Acting School Business Manager	April 2026
1.08	External catering staff had full access to the schools ParentPay system. <i>Risk – The unauthorised viewing of pupil and parent personal data and the ability to perform high-risk financial actions (e.g., issuing refunds, altering bank details, amending balances) which could result in loss to the school.</i> <i>Increased risk of fraud, theft or misappropriation.</i>	Recommendation: Access to ParentPay should be reviewed and amended to ensure it is appropriate. Agreed Management Action: This has been rectified and the two Aramark staff now have restricted access.	Acting School Business Manager	Implemented
2.03	The school had not entered into any supply insurance scheme. The decision-making process for this could not be evidenced. <i>Risk – Increased financial costs and pressure on the budget.</i> <i>Unclear decision making.</i>	Recommendation: A cost benefit analysis should be undertaken around the purchase of supply insurance, with the necessary action taken for future years. Agreed Management Action: Cost benefit analysis currently being undertaken. Quotes being sourced. The findings from the cost benefit analysis and any quotes will be considered by the Governing Body for a decision / approval.	Acting School Business Manager	May 2026
3.03	Some staff were being paid at an incorrect overtime rate. This resulted in overpayments.	Recommendation: Overtime should be paid at the agreed rate.		

	<i>Risk - financial loss, inequitable treatment, non-compliance with internal controls, and reputational damage, resulting in budget overruns and potential employee relations issues.</i>	The amount of incorrect overtime paid should be checked with Payroll and decision made around the recovery of these overpayments. Agreed Management Action: Overtime now paid at the correct rate. HR administrator has contacted MCC payroll for support in working out overpayment amount. Will then discuss with Governors about reclaiming of overtime.	Finance Officer	May 2026
3.04	Return to Work Discussion forms had not been completed for all periods of sickness absence. <i>Risk - Inadequate absence management, missed identification of underlying health or wellbeing issues, and non-compliance with HR policy, resulting in increased sickness levels, reduced productivity, and potential legal or employee relations issues.</i>	Recommendation: The school should ensure that they adhere to the Attendance Management Policy. Return to work discussions should be held to identify the reasons behind absences and any referrals or adjustments that may be necessary to support the employee returning to work. These discussions should be appropriately documented. Agreed Management Action: All Return to Work Discussion forms being are completed. Amended tracking introduced.	Deputy Headteacher	March 2026
3.05	Not all staff had completed a Register of Business Interest form. There was an undeclared business interest. <i>Risk - Undeclared interests (e.g., relationships with suppliers, contractors, or service providers) could lead to biased decision-making or procurement irregularities.</i> <i>Increased risk of fraud or favouritism in financial and operational decisions.</i> <i>Decisions influenced by undisclosed interests may lead to poor value for money or inappropriate use of school funds.</i>	Recommendation: All staff employed by the school should complete annual Register of Business Interest Forms, as required by the Employee Code of Conduct. Agreed Management Action: All staff will be asked to complete Register of Business Interest form by the Headteacher. Tracking of completion will be added to staff training spreadsheet. Any missing will be chased up.	Headteacher	March 2026
3.06	Not all payroll forms had been authorised by the Headteacher / nominated senior representative.	Recommendation:		

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	<i>Risk – changes to payroll information including employees pay may not be appropriately authorised. Increased risk of fraudulent payments being made and a lack of segregation of duties through payroll processes at the school.</i>	Payroll forms to be authorised by the Headteacher / nominated senior representative. Agreed Management Action: All payroll forms to be authorised by the Headteacher. Action complete.	Headteacher	Implemented
3.07	Donations had been received and not declared within the Gifts and Hospitality Register. <i>Risk – when donations have not been recorded allegations of unfair treatment or favouritism may be made. Future procurement / expenditure may be influenced by donations made.</i>	Recommendation: All Gifts and Hospitalities to the school including donations are properly recorded. Agreed Management Action: Headteacher to remind staff about gifts/hospitality process, including sponsorship. Improved form to be completed.	Headteacher Acting School Business Manager	March 2026
3.08	Driver and vehicle checks had not been undertaken for all staff. <i>Risk - Where Driver and Vehicle checks have not been undertaken for all staff, the school cannot be assured that individuals using vehicles for school business hold valid licences, appropriate insurance, or roadworthy vehicles.</i> <i>This increases the risk of accidents, injury to staff, pupils or third parties, non-compliance with health and safety and duty of care obligations, potential invalidation of insurance cover, and financial or reputational damage to the school and the Authority.</i>	Recommendation: Driving at Work checks to be completed for all staff. Agreed Management Action: Identify staff that drive for work purposes. Carry out driver and vehicle checks. Tracking and monitoring process to be added to HR spreadsheet.	Acting School Business Manager Finance Officer	May 2026
4.04	An external third party was used to procure and manage two large contracts without evidence of Governing Body consideration or approval. No procurement exercise was undertaken to support their appointment, and no evidence was available to demonstrate that the arrangement represented value for money	Recommendation: Consider the continued use of xxxxx and ensure any continued use has been subject to procurement processes and Governing Body approval. Agreed Management Action: Discuss the matter with the Governing Body, with a view to ending the contract as per notice period. Contact MCC about using ARDAL to monitor contract.	Acting School Business Manager	July 2026

	<i>Risk - Additional costs incurred for services that could be accessed at no cost, reducing funds available for educational priorities.</i> <i>Value for money cannot be demonstrated. Inefficient use of public resources.</i> <i>Non-compliance with Contract Procedure Rules and the Procurement Act 2023.</i>			
4.05	Purchase orders were often raised retrospectively. <i>Risk - Expenditure may be incurred without prior approval, increasing the risk of overspending or breaching budget limits. Lack of assurance that purchases are necessary or authorised before funds are committed.</i> <i>Orders raised after goods/services are received may lead to disputes with suppliers, delayed payments, or loss of negotiated terms.</i> <i>Over charging could occur as the details and value of the order will match invoice.</i>	Recommendation: All purchase orders to be raised and approved before goods or services are ordered. Agreed Management Action: School to liaise with MCC about preferred process for supply agencies. New school process implemented to prevent non-supply agency POs being raised after invoice.	Finance Officer	July 2026
4.06	Adequate procurement documentation was not retained to demonstrate compliance with Contract Procedure Rules or to confirm that value for money had been achieved. <i>Risk – Non-compliance with the Procurement Act 2023 and the Councils Contract Procedure Rules.</i> <i>Purchases may not be value for money increasing the schools deficit balance.</i>	Recommendation: Procurement processes to be followed and documented in accordance with Contract Procedure Rules and the Procurement Act 2023. Agreed Management Action: Procurement processes will be fully followed. Next procurement process will act as a case study for good practice.	Acting School Business Manager	May 2026
4.07	Receipts relating to Procurement Card transactions had not always been uploaded to Business World. VAT was not always reclaimed where appropriate. <i>Risk – Non-compliance with the Purchasing Card Policy.</i>	Recommendation: Full VAT receipts, itemising the spend to be uploaded for all transactions. Agreed Management Action: Process is in place for VAT receipts to be uploaded.		May 2026

	<i>Without receipts there would be no evidence of the items actually purchased. This increases the risk of inappropriate or unauthorised items being purchased.</i> <i>Budget impact as the school would be paying 20% more for items than needed.</i>		Acting School Business Manager Finance Officers	
5.02	The level of detail provided on the school's inventory was insufficient. <i>Risk - Incomplete descriptions make it difficult to identify, track, or verify assets. Increased risk of loss, theft, or misappropriation without detection.</i> <i>Lack of detailed records may prevent successful insurance claims for damaged or stolen items. Risk of underinsurance or overinsurance due to inaccurate asset data.</i>	Recommendation: The inventory documents should be reviewed to ensure they contain all required information. Agreed Management Action: IT technician to add asset location to IT inventory. Non-IT inventory to be improved. Form to be populated on next training day.	Deputy Headteacher Headteacher	April 2026 July 2026
5.03	The details of IT equipment provided to staff was not recorded and no signed handover agreement was in place. <i>Risk - loss, theft or misappropriation of equipment. Inability to trace or recover assets when staff leave. Weak accountability for data held on devices. This may lead to financial loss, data protection breaches, insurance claim difficulties, and non-compliance with asset management and information security requirements.</i>	Recommendation: When an item of IT equipment is provided to a member of staff a signed handover document is completed and the staff name recorded against the item on a central database. The school needs to review the items currently provided to ensure these documents are in place. Agreed Management Action: Process initiated to record staff matched to laptops and iPads (asset number recording). Process to be completed. Handover document to be introduced and completed.	Deputy Headteacher	July 2026
6.01	A significant amount of money (£255k) belonging to the Godfrey Watkins Charitable Foundation was retained in the School Private Fund. <i>Risk – increased risk of misuse or misallocation of funds not belonging to the school. Unauthorised payments may be made using trust funds.</i>	Recommendation: The Headteacher and Governing Body should work with the Godfrey Watkins Foundation to ensure that a separate bank account is set up as soon as possible so the funds can be transferred from the School Private Fund to the Godfrey Watkins Charitable Foundation. Progress on this matter should be formally reported to the Governing Body.		

	<i>Loss of transparency over ownership, and potential offsetting of Trust monies against the School Private Fund balance.</i>	The Trust Fund should be kept totally separate from the Private Fund. Agreed Management Action: Plan in place for Godfrey Watkins committee to open account. Update to be provided to Full Governing Body.	Chair – Godfrey Watkins Charitable Foundation	May 2026
6.02	Despite a substantial balance of £381k, the School Private Fund was not held in an interest-bearing bank account. <i>Risk - The school misses out on earning interest, which could have been used to support educational activities or reduce reliance on other funding sources.</i> <i>Inflation erodes the real value of the funds if they are not generating returns.</i>	Recommendation: The school should investigate the creation of a savings account linked to the School Private Fund. This should be used to deposit any surplus amount over and above the amount needed for everyday spending. Agreed Management Action: Account will be researched and opened.	Acting School Business Manager	May 2026
6.03	No monthly reconciliation of the School Private Fund cashbook or bank statements was documented. There was no evidence the fund had been reviewed by the Headteacher or nominated independent representative on a regular basis. <i>Risk - errors, irregularities or fraudulent transactions may go undetected leading to inaccurate records, financial loss, and reduced accountability.</i>	Recommendation: A formal monthly reconciliation of the School Private Fund should be completed with independent oversight completed at least monthly by the Headteacher or nominated independent representative. Agreed Management Action: Monthly reconciliation meeting with Headteacher to be set up, in accordance with the template in the School Private Fund Guidance.	Acting School Business Manager	April 2026
6.04	The audit of School Private Fund for the 2024/25 academic year had not been completed by the agreed deadline (31st October 2025) and remained outstanding at the time of the Internal Audit review (January 2025).	Recommendation: Schools Private Funds should be independently audited and details provided to the Governing Body promptly following conclusion of the academic year. All required detail should be included on the Statement of Account.		

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	The previous years fund audit was submitted to the Local Authority 5 months late. The Annual Statement of Account for 2023/24 had not been completed correctly nor reported to the Governing Body. <i>Risk - Lack of independent review increases the chance of errors, fraud, or misuse of funds going undetected.</i> <i>Non-compliance with the School Private Fund Guidance and requests from the Local Authority.</i> <i>Potential for inaccurate financial records and unaccounted transactions.</i>	The Audited Statement of Account to be submitted to the Local Authority prior to the agreed deadline (31st October) Agreed Management Action: School will change auditor, which will allow required timeframe to be met.	Acting School Business Manager	July 2026
6.05	There was no evidence that a closing audit of the Deri View School Private Fund had been completed. The fund balance transferred did not agree to the Annual Statement of Account at the date of closure of Deri View Primary School. <i>Risk - Errors, irregularities or unauthorised transactions go unidentified. Balances transferred may be inaccurate, and accountability for historical transactions is unclear. This increases the risk of financial misstatement, loss or misuse of funds and non-compliance with School Private Fund Guidance,</i>	Recommendation: To complete a retrospective closing statement of account, confirming the final fund balance and activities. This needs to be reviewed and agreed with the fund auditor. Agreed Management Action: Will complete closing statement of account as per recommendation	Finance Officer	July 2026
7.04	Not all Governing Body Pay Review Sub-Committee minutes were available for inspection. Where held, the minutes sometimes provided inadequate levels of detail. <i>Risk - incomplete or missing Sub-Committee minutes weaken governance oversight and accountability, increasing the risk that key decisions are not properly evidenced or compliant with Welsh Government requirements.</i>	Recommendation: Complete and accurate minutes to be held for sub-committee meetings of the Governing Body which are available for inspection. Agreed Management Action: New minute taking procedures implemented. Action complete.	Headteacher Clerk to the Governors	Implemented

8.06	Safeguarding information for visitors was not on display within the reception area nor included on the electronic signing in system. <i>Risk – Visitors, contractors and volunteers may not know who the Designated Safeguarding Lead (DSL) is or how to report concerns. Delays or failure to report safeguarding issues could put pupils at risk of harm.</i> <i>If an incident occurs and safeguarding procedures were not clearly communicated, the school could face legal claims, enforcement action or negative publicity.</i>	Recommendation: Configure the signing-in system to display safeguarding information during visitor sign-in (e.g., a screen prompt or notice). Place clear signage in the reception area showing names and photos of the Designated Safeguarding Lead (DSL) and Deputies along with the procedures for reporting safeguarding concerns. Agreed Management Action: Signing in system has been reconfigured. Signage is in reception. This was checked and confirmed by Estyn.	Headteacher	Implemented
8.07	School trips requiring statutory Local Authority approval (adventurous activities and overseas trips) had not always been submitted and approved within the timeframes set by the MCC Educational Visits Policy. <i>Risk – Trips may take place without the statutory approval required.</i> <i>All risks in relation to taking pupils off site / overseas or for adventurous activities may not be considered.</i> <i>The LA may not be provided with enough notice to ensure appropriate checks have been completed and risk assessments held. This could result in trips being cancelled or postponed at the last minute.</i>	Recommendation: School trips requiring Local Authority approval are submitted within the timeframes set by the MCC Educational Visits Policy. Agreed Management Action: Staff training completed. Timeframes confirmed in school manual guidance.	Headteacher	Implemented

Ref.	MODERATE
1.09	Three senior employees were set up on the catering system to receive free meals which was not in accordance with the school's policy. The reason(s) for members of staff being provided with a free meal was not recorded.
1.10	Cash stored prior to banking had exceeded the insurance limit of the safe. The Headteacher did not have independent access to the school safe.
1.11	Income was not always banked in a timely manner and was not always recorded correctly on the general ledger
1.12	It could not be confirmed that bankings had been subject to a secondary check.
1.13	Rental charges did not always agree to the rates approved by the Governing Body. Income relating to lettings was received in arrears rather than in advance of the hire.
1.14	The school did not outline its invoicing, payment and refund arrangements in the Lettings Policy or on the booking form. The school raised its own invoices rather than using the corporate debtors system. Lettings income was being banked into the School Private Fund.
2.04	The current year School Development Plan did not detail the approximate financial costings, nor was the document published on the schools website.
2.05	The Governing Body had not agreed a virement limit for the Headteacher.
3.09	Additional hour batch input confirmation sheets had not been reviewed by the Headteacher / nominated independent representative.
3.10	In some instances, documentation had not been completed for periods of special leave of absence.
3.11	Annual Leave records for applicable non-teaching staff had not been maintained.
3.12	Sickness documentation was not routinely filed.
4.08	The payment of invoices was not always made in a timely manner following the receipt of all goods and services to ensure compliance with the Late Payment of Commercial Debts (Interest) Act.
4.09	Procedures were not in place to monitor outstanding purchase orders.
4.10	Procurement Cards were being held in the safe and could be accessed by non-cardholders.
4.11	Valid VAT receipts were not always obtained for all purchases from the school's Imprest account. Some purchases should have been made through alternative procurement channels.
6.06	The school did not hold a copy of the School's Private Fund bank mandate or other documentation confirming the signatories on the account.

Ref.	MODERATE
6.07	Where significant surpluses had been made on school trips they were not always redistributed or repaid to participants.