








# Management letter of recommendation

Priority	Observation and implication	Recommendation	Management comment
	<b>Internal payment controls (2021)</b> It was found that some suppliers were paid prior to the related purchase order being signed by a member of staff. Although mentioned to be agreed verbally, no physical evidence could mean that payments are made to suppliers when they have not been authorised.	It is recommended that a member of staff check and signs the order prior to making a payment for the order.	This system has now been implemented. £.
	<b>Monthly management accounts (2021)</b> It was seen that detailed budget to variance reports were produced each month for the trustees. Whilst these were completed to a good standard, there was no balance sheet to accompany these. This is not in accordance with section 2.21 of the Academies Financial Handbook.	Given the size of the academy, an accompanying trial balance to go with the reports already generated would be recommended to give additional details on the financial statements.	A TB will be produced on the FMS system to accompany the reports currently produced £.
	<b>Employee records (2021)</b> Upon inspection, it was discovered that an employees file did not contain appropriate photographic evidence.	Ensure all employees have the correct right to work documentation held on file.	Although evidence had been seen it had not been copied for the file. All files now being checked to ensure correct documentation £.
	<b>Trustees attendance records (2021)</b> It was identified that trustees attendance records at board meetings were not available on the schools website which is not in accordance with the Academies Financial Handbook.	Ensure the trustees attendance records are updated and kept up to date throughout the year.	This has now been converted, attendance is noted in annual accounts £.

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	<b>Trustees business interest (2021)</b> Business interests of the trustees are not up to date on the school website with it last being signed in 2017.	Ensure that business interests are kept up to date/reviewed on a more regular basis.	This is now being done and will be completed shortly. <i>g.</i>
	<b>Trustees not updated (2021)</b> The listing on the school website of current trustees was not in agreement to Companies house / Get-information-schools.	This should be monitored and updated as and when a new trustee is appointed or resigns.	Companies House and GIAs information is correct. School website being updated to correspond. <i>g.</i>
	<b>Financial statements (2021)</b> Only the 2017 financial statements are available on the academies website. The prior two years should be readily available.	Ensure the prior two years are present on the academies website.	This has now been corrected. All financial statements now on school website. <i>g.</i>