



Audit Management Letter

West Hill School
Year Ending 31 August 2016

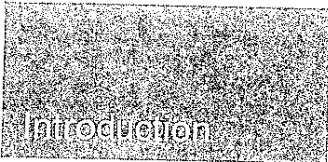
12 December 2016

**BEEVER
AND
STRUTHERS**

CHARTERED ACCOUNTANTS
AND BUSINESS ADVISORS

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Introduction

Our audit of the financial statements of West Hill School (the Academy) is complete. The purpose of this letter is to bring to your attention the findings from our audit. We appreciate that you will already be aware of the majority of the matters contained in this letter.

In order to comply with the provisions of the International Standard on Auditing (ISA) 260 – 'Communication of Audit Matters with those Charged with Governance' by which we report to management on the findings of our audit, with particular reference to:-

- views about the qualitative aspects of the Academy's accounting practices and financial reporting;
- the letters of representation;
- unadjusted misstatements;
- matters specifically required by other Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- expected modifications to the auditor's report;
- material weaknesses in the accounting and internal control systems; and
- any other relevant and material matters relating to the audit.

We also take this opportunity to comment on the Academy's performance for the year and to confirm our professional integrity, objectivity and independence.

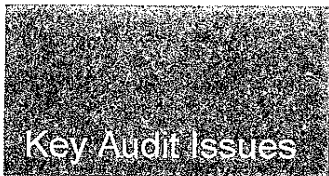
We see effective communication as being a key part of our audit, and it is important that there is effective two way communication. We welcome any feedback or questions regarding the conduct of the audit process.

This report is not intended to cover every matter which came to our attention during the audit. We do not accept any responsibility for any reliance placed on it by third parties. Our procedures are designed to support our audit opinion and cannot be relied upon to identify any weakness in systems or controls which may exist.

Beever and Struthers
Beever and Struthers

Date 12 December 2015





The following table summarises the key audit issues we identified as requiring specific consideration and the audit procedures we undertook in relation to them.

Allocation of Expenditure

Academies, as charities, must comply with the requirements of fund accounting. Income must be allocated to restricted or unrestricted funds based on any conditions attached to the funding, as set out in Charities Statement of Recommended Practice. When the funds are subsequently expended, the expenditure must be allocated to the same fund as the relevant income.

Events not driven by the financial records

A number of disclosures in statutory accounts are not driven directly by the financial system and records. Examples of these include operating lease disclosures, post balance sheet events, and related party transactions.

Pensions

The Academy is in a local government pension scheme which requires disclosure in the financial statements.

The risk with the pensions is that the disclosures made are not in line with the actuary report or that the report contains errors.

Wages and Salaries

Payroll is the largest single expense at the Academy and therefore is a significant area in the audit.

The audit risks concerning payroll are that leavers in the year have not been correctly removed from the payroll or that fraudulent starters have been added to the payroll and paid a salary. The valuation of the payroll expense as declared in the accounts is also a risk given increasing pressures on budgets in the sector.

The year-end surplus or deficit will be used in the going concern review along with future contribution rates payable.

At the interim visit, the systems and controls in place for allocating income and expenditure to funds were assessed.

At the final visit, the substantive sample testing of income and expenditure included a consideration of whether the sample items tested has been allocated to the correct fund.

Our audit work in this area covered:

- Review of Board and Committee meeting minutes;
- Review declaration of interest forms;
- Discussed any related parties, capital commitments or operating leases with the Business Manager;
- General consideration throughout the audit process of items that may require disclosure in the financial statements.

The actuary details were confirmed and their qualifications, experience and reputation reviewed.

The actuary documentation for the year was reviewed to verify the values in the accounts disclosures and we assessed the reasonableness of the actuarial assumptions, source data and methods used in the reports through discussions with the Business Manager.

At the interim visit we documented the procedures in place for making amendments to the payroll each month to ascertain the level of controls over this process. Changes to the payroll were reviewed to confirm the procedures are in place.

Also at the interim the procedures in place for the addition and removal of starters and leavers to the payroll was documented and tests conducted to ensure the procedures are working effectively.

Reconciliations between the accounting system and payroll reports were reviewed and variances explained.



Key Audit Issues

Assessment of fraud risk

ISA 240 "The Auditor's responsibility to consider fraud" requires us to consider the risk of fraud and the impact that this has on our audit approach. There is a presumed significant risk of fraud in two areas; revenue recognition and management override.

Revenue Recognition

Material misstatements due to fraudulent reporting often result from an overstatement of revenues, for example through premature revenue recognition or recording fictitious revenues. The auditor therefore presumes that there are risks of fraud in revenue recognition and considers which types of revenue may give rise to fraud risks.

For the Academy the main income stream is Department for Education (DfE) grants. The processing of the amount of income is completed by the DfE and the input of such income by the Academy can easily be agreed back to DfE documentation. We therefore have assessed the risk of fraud in the recognition of grant income as low.

The cut off procedures for grant income were reviewed as part of our audit fieldwork.

Management Override

Under ISA 240 there is a presumed risk of management override of the system of internal controls.

Material misstatements can arise from management overriding the controls which are in place or by manipulating the results to achieve targets and the expectations of the stakeholders.

Policy Statement

The Board has adopted anti-fraud policies. The Board of Governors reviews the fraud register regularly.

Our audit is designed to provide reasonable assurance that the accounts are free from material misstatement whether caused by fraud or error. In particular, we reviewed revenue recognition and management control override.

As part of the audit planning:

- We met management to discuss fraud related risks and the risk of material misstatement in the financial statements.
- We reviewed the Academy's anti-fraud policies;
- We also reviewed the work of internal audit; and
- Reviewed the fraud register.

At the audit visits:

- We assessed and tested the controls over income from government grants and other material sources of income, for example letting of sports hall facilities.
- Assessed and tested the controls over cash and debtors and the segregation of duties in place;
- Performed analytical review on the material income streams and testing of the cut off on the grant income; and
- Assessed and tested the controls over posting of manual journals.

Our audit did not highlight any significant errors in revenue recognition. Our work on systems and controls at the interim visit did not identify any instances of management override of controls. The policy statements in place were found to be up to date.

Key Audit Issues

Financial Reporting Standard (FRS) 102, published in March 2013, applies for accounting periods commencing after 1 January 2015 i.e. the year ending 31 August 2016 for the Academy. FRS 102 replaces all existing UK accounting standards.

As Charities, Academies are also required to comply with Charity Statement of Recommended Practice (SORP). A new FRS 102 based Charity SORP was published on 22 September 2014.

The Academies Accounts Direction 2015 to 2016, published by the EFA, sets out how academies must implement FRS 102 and the Charity SORP.

FRS 102 Transition Date

West Hill School, the transition date to FRS102 is 1 September 2014, and comparative balances need to be prepared under FRS 102 from that date.

Trustees Report

Key management remuneration

Key management personnel remuneration policy must be disclosed, including an explanation of any benchmark or parameters used for setting pay. Key management personnel are deemed to be those persons who have significant authority or responsibility in the day-to-day running of the academy trust. In practice this is likely to equate to trustees and members of an academy trust's senior leadership team.

Reserves policy

The reserves policy is to include a statement in which the trust compares the actual level of reserves to the level stated in the reserve policy, referring specifically to the level of free reserves held.

Risk management

The risk management disclosures now require a description and a summary of the trust's plans and strategies for managing them.

Statement of Financial Activities

Headings have been changed as follows;

- 'voluntary income' is renamed 'donations'
- 'activities for generating funds' is renamed 'income from other trading activities'
- 'cost of generating voluntary income' and 'fundraising trading' are combined into 'expenditure on raising funds'
- Governance costs will no longer be separately disclosed on the face of the SoFA but will be included within charitable activities as support costs.

These are purely changes in titles and therefore there shouldn't be any significant change to the allocation of the General Annual Grant and other main sources of academy income.

For each column within the SoFA comparative figures will now be required. SORP 2005 only requires a total column, therefore the presentation will change slightly.



Key Audit Issues

Statement of Cash Flows

The cashflow statement is renamed 'Statement of Cash Flows' and is simplified under the following 3 headings, and will reconcile to cash and cash equivalents as oppose to cash at bank;

- Operating activities
- Investing activities
- Financing activities

Accounting policies & disclosure

Intangible fixed assets

Previously separable computer software licenses would have been included within tangible fixed assets, however under FRS 102 they should be capitalised as intangible fixed assets. These items would include word processing or finance package licences, as they are not required for the computer hardware to operate. The first step would be to determine whether the licences are material in total. If deemed material the assets can be reclassified. The useful economic lives of these asset should remain unchanged, however should be reviewed when reclassified.

We reviewed the licences and the useful economic life. Where there is a change in economic life, we calculated any opening reserve adjustments that were required on transition.

Property plant and equipment

Under current GAAP if a property has been revalued post 2002 then this valuation need to be regularly reviewed and updated. As part of the transitional rules of FRS 102, a first time adopter can elect for property at the date of transition to 102, to be included at its fair value and use that fair value as its deemed cost at that date. Fair value is to represent the open market value, rather than the existing use basis favoured by current UK GAAP.

We reviewed the valuation obtained and determined the adjustments required to the 31 August 2015 figures that form comparatives in the 31 August 2016 financial statements.

Key Audit Issues

Accounting policies & disclosure (continued)

Lease classification – operating v finance lease

There is a slightly amended definition as to what an operating lease is and what a finance lease is. Both Current UK GAAP and FRS 102 consider whether a lease transfers substantively the risks and rewards of the leased asset. However it should be noted that SSAP 21 includes a rebuttable presumption that if the present value of the minimum lease payments is 90% or more of the fair value of the leased asset that it would typically be classified as a finance lease. Section 20 of FRS 102 does not contain this presumption. Nevertheless the emphasis on the transfer of risk and rewards is such that in most cases the classification of leases will be consistent between current UK GAAP and FRS 102. Once the lease has been classified the accounting treatment thereafter is also, generally, comparable.

Under FRS 102 lease incentives are to be amortised over the lease period rather than the shorter of the lease period and the first rent review as in the current UK GAAP. This changed with effect from transition date 1 September 2015, any lease entered into since this date will need to be calculated on the new basis. Therefore an element of restatement will be required here.

We reviewed the lease documentation alongside the calculations for the current and prior year to ensure the disclosure is correct.

Income recognition

Under SORP 2005 income was to be recognised when it was deemed to be 'virtually certain', under FRS 102 the recognition point has changed to the point where the income is deemed 'probable'. This is unlikely to have a significant impact for trusts, as the majority of the income is from the EFA and is not performance related. However, should an academy receive performance related income, this income may be recognised earlier under the new standards, as it is when it is 'probable' that the terms and conditions can be met.

We reviewed the performance related conditions and reviewed the support to confirm that the income is probable, and ensured it is accounted for correctly in the financial statements.

Key management remuneration

As well as a disclosure within the trustees report an additional disclosure will be required in the staff costs note in relation to the remuneration of Key Management. The disclosure will be on an aggregated basis.

We reviewed the disclosure in line with the policy and ensured the information disclosed is correct in the statutory accounts.

Key Audit Issues

Accounting policies & disclosure (continued)

Employee benefits – holiday pay accruals

Under FRS 102 an accrual is required in relation to holiday earned and not taken at the year end. Such an accrual will be required where the holiday year does not coincide with the financial year or, if it does, untaken holidays can be carried forward. Given teaching staff have coterminous holiday periods to the year end and they are unable to carry forward holidays this is most likely to be an issue for non-teaching staff.

We reviewed the calculations behind the accrual and ensured it is accounted for correctly.

Employee benefits – pensions

Under FRS 102 there are differences in the detailed valuation requirements of pension scheme assets/liabilities. Therefore it is important that the appropriate valuation under FRS 102 has been requested, including relevant comparative disclosures for 2015.

There is also a disclosure change in recognition of interest costs in the SoFA; there will be a 'net interest charge' line, as opposed to 'expected return on plan assets' and 'interest on pension liabilities'.

Related party transactions

Any transaction involving a related party must always be regarded as material. Under the SORP 2015, disclosure of the terms and conditions attached to the transaction is required; transactions should not be described as 'at arm's length' unless this can be substantiated.

We reviewed the related parties listing and ensured it is complete, we then reviewed transactions in the year to ensure all information is captured and disclosed correctly.

Going concern

Where there are no material uncertainties about the academy trust's ability to continue as a going concern, this should be clearly stated. Disclosure must also be made to state that trustees have considered a period of at least 12 months from the date the accounts are authorised for issue.

We have included an additional disclosure in the financial statements to confirm the academy trust's ability to remain a going concern.

Transition disclosures

Within the financial statements for the year ended 31 August 2016 (first period of adoption), the following information must be disclosed:

- A description of any changes in accounting policy;
- Reconciliation of the opening balance sheet at the date of transition (1 September 2014) and the comparative financial year end (31 August 2015);
- Reconciliation of the statement of financial activated for the comparative financial year (31 August 2015).

If any errors are identified the above reconciliations should distinguish between the correction of those errors from the changes in accounting policy. We will ensure that these disclosures are made.

Overview of Financial Statements

Statement of Financial Activities

	2016 £'000	2015 £'000
Income and endowments from donations and capital grants	77	79
Income and endowments from charitable activities (Funding for the Academy trust's educational operations, other trading activities and investments)	4,532	4,587
Total income and endowments	4,609	4,739
Expenditure on raising funds	(101)	(151)
Expenditure from charitable activities (Academy trust's educational operations)	(4,891)	(4,982)
Total expenditure	4,992	5,133
Other recognised gains and losses		
Actuarial gains/(losses) on defined benefit pension schemes	(662)	(119)
Other recognised gains/(losses)	(22)	26
Net movement in funds	(1,045)	(487)
Reconciliation of funds		
Funds brought forward at 1 September 2015	14,315	14,802
Funds carried forward at 31 August 2016	13,271	14,315

Overview of Financial Statements

Statement of Financial Position

	2016 £'000	2015 £'000
Fixed assets		
Tangible assets	13,923	14,278
Current assets		
Debtors	65	93
Cash at bank and in hand	726	726
Liabilities		
Creditors: Amounts falling due within one year	(133)	(208)
Net current assets	658	611
Total assets less current liabilities	14,581	14,889
Pension scheme liability	(1,310)	(574)
Net assets including pension liability	13,271	14,315
Funds of the academy trust:		
Restricted income funds		
Fixed asset fund	13,923	14,278
General fund	341	371
Pension reserve	(1,310)	(574)
Total restricted funds	12,954	14,075
Unrestricted income funds		
General fund	317	240
Total funds	13,271	14,315



Independence

We have reviewed our independence and confirm that, in our professional judgement, this firm is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner, Andrew McLaren, and the audit staff is not impaired.

The review included consideration of whether:

- the firm is dependent on the Academy as a client due to the significance of the audit fee to the firm;
- the firm is owed significant overdue fees;
- there is any actual or threatened litigation between the firm and the Academy;
- any benefits have been received by the audit team which are not modest;
- the firm has any mutual business interest with the Academy;
- any members of the audit team have any personal or family connections with the Academy or officers; or
- independence is impaired through the provision of services other than the statutory audit.

Non Audit Services

In addition to our work as the Academy's external auditors, we also provide other services to the Academy, including

- Statutory Accounts preparation
- Regulatory assurance
- Preparation of Accounts Return
- Teacher's Pension Scheme audit

The statutory accounts and Academies Accounts Return will be independently reviewed by a Director not directly involved in the audit of the Academy. The regularity assurance is linked to the audit assignment. In addition the Academies Accounts Direction requires the external auditor to undertake this assignment. The fee charged for the Teacher's Pension audit is less than 10% of the statutory audit fee. The internal audit services are provided by separate teams of staff who are not directly involved in the mainstream audit work.

We consider that appropriate safeguards are in place and, in our opinion, the provision of these additional services does not prejudice our independence and objectivity as the Academy's external auditors.



Additional Services

The proposed fees, excluding VAT, for additional services to be provided in 2015/16, are set of below:

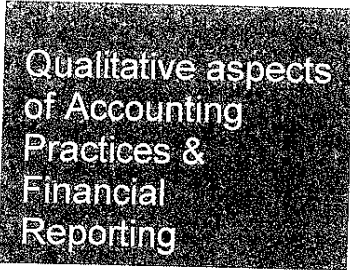

Additional Service	Proposed Fees 2015/16
Accounts Preparation	Included in audit fee
Preparation of accounts return	£750
Teacher's Pension Scheme audit	£525
Regulatory assurance	Included in audit fee

Independence Declaration

We confirm that:

- We are not aware of any personal relationships between Beever and Struthers and the Academy.
- Appropriate safeguards have been established for the provision of any non-audit services.
- We comply with Ethical Standards and in our opinion the firm is independent within the meaning of regulatory and professional requirements and the objectivity of the engagement partner and the audit staff is not impaired.





Qualitative aspects
of Accounting
Practices &
Financial
Reporting

Accounting Policies

FRS 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to its particular circumstances for the purposes of giving a true and fair view. The Board of Governors plays a key role in this process.

We have reviewed the Academy's accounting policies as stated in the financial statements in detail and confirm that we judge them to be appropriate to provide relevant, reliable, comparable and understandable information.

Accounting Estimates

Key accounting estimates in the financial statements concern depreciation, allocation of expenditure and the valuation of the LGPS. We confirm that estimates have been made appropriately in line with our knowledge of the Academy and the sector, and are disclosed satisfactorily in the financial statements.

Timing of Transactions


Our audit work confirmed that material transactions were recorded in the correct accounting periods. Accruals and prepayments were made for material items.

Going Concern

The financial statements have been prepared on a going concern basis. We have evaluated your assessment of the Academy's ability to continue as a going concern and the disclosure made in the Report of the Board of Governors and we confirm that this assumption is appropriate.

Report of the Board of Governors

We reviewed other information in the document containing the financial statements. We confirmed that there is no material inconsistency between it and the financial statements.




Management
Representation
Letter

In accordance with ISA 580, we obtain written representation from management that they acknowledge their responsibility for preparing the accounts and have made all information available to us.

We presented our management representation letter for signing at the same time as the financial statements.

Independent Reporting Accountant's Report on Regularity

In addition to the letter of representation covering the statutory accounts and audit, a further letter of representation is required in support of our Independent Reporting Accountant's Report on Regularity.



Audit Opinion

We have issued an unqualified audit opinion on the financial statements for the Academy for the year ended 31 August 2016.

We also require signed letters of representation to be provided with the approved accounts.

Limited Assurance Opinions on Regularity

We have issued an unmodified assurance opinion on the financial statements for the Academy for the year ended 31 August 2016.

Audit Adjustments

Our audit work is based upon an assessment of materiality to ensure there is no material misstatement contained in the financial statements. In assessing materiality we take into account both the materiality of the class to which the balance belongs and the overall impact of the balance on the income and expenditure account and balance sheet.

ISA 260 requires us to report to management on all uncorrected misstatements identified during the audit, and to include in this report how we have calculated materiality, and any misstatements identified during the audit which have been corrected.

We are not required to report on corrected or uncorrected misstatements we believe are clearly trivial.

Materiality

Our assessment of materiality was based on the first draft accounts received prior to the audit and calculated using a proportion of income, result for the period, net assets and liabilities and gross assets.

Adjusted and Unadjusted potential differences

Our audit procedures have been designed to provide reasonable assurance that the financial statements are free of material misstatements. For the purpose of this audit, materiality has been calculated at £65,655. This has been calculated by reference to the turnover, profit before tax and total assets of the group.

Summary of adjusted misstatements

Reference	Description	£'000
	Profit/(loss) per trial balance presented for audit	26
Adjustments resulting from the audit work:		
1.	Reversal of prior year prepayments	(57)
2.	2015/16 prepayments	54
3.	Pension journal from valuations	(736)
4.	Depreciation charge for the year	(376)
5.	Reanalysis of boilers to be capitalised	21
6.	Reversal of prior year accruals	5
7.	Analysis of trip accounts movement	19
	Profit/(loss) per audited accounts	<u>(1,044)</u>

Accounting and Internal Control

We have tested the systems of internal financial control to the extent that we intended to place reliance on them in forming our audit opinion on the accuracy of the figures in the financial statements. Our audit work enabled us to place substantial reliance on the operation of key controls, as planned.

ISA 260 requires that we report to those charged with governance any material weaknesses in internal control that we identify in the course of our audit work. A material weakness is one that could adversely affect the Academy's ability to record, process, summarise, and report financial or other data so as to result in a material misstatement in the financial statements.

Internal Audit

As the external auditors of the Academy we have the sole responsibility for the audit opinion expressed on the Academy's financial statements. We are also responsible for determining the nature, extent and timing of the external audit procedures. All judgements relating to the audit of the financial statements are ours.

As external auditors we consider the activities of the internal audit function and their effect, if any, upon our own procedures. Where appropriate we seek to use the work of internal audit as a form of evidence available to us to avoid the duplication of audit effort. Our overall responsibility is not reduced by any use of internal audit work but it is a form of evidence available to us. As external auditors we obtain an understanding of internal audit activities to assist us in planning the audit. This facilitates the development of an effective audit approach.

The following systems were reviewed:-

- Purchases – payments, quotes and tenders, capital contracts
- Bank – Bank reconciliations
- Income – EFA income and other receipts
- Payroll – salaries, amendments etc.

Accounting and Internal Control

Overall, we found that the Academy's systems and internal financial controls in the above areas were operating effectively. We did note some areas where the documented controls were not being applied in practice. We have made no recommendations.

Our recommendations have been graded as follows:-

- Fundamental recommendations represent fundamental control weaknesses, which expose the Academy to a high degree of unnecessary risk.
- Significant recommendations represent significant control weaknesses, which expose the Academy to a moderate degree of unnecessary risk.
- Housekeeping recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Accounting and Internal Control

<p>All staff are required to complete an annual declaration of interest form. A register of interests must be maintained and this must be published on the school's website.</p>	<p>Declaration of interest forms for all senior management and governors were reviewed and no issues noted.</p> <p>The school maintains a register of interests which is published on the school's website.</p>	<p>Controls operating effectively.</p>	<p>Controls operating effectively.</p>
<p>Systems are in place to ensure that all amendments to the payroll (i.e. starters, leavers, pay increases, changes to contract details, are approved prior to processing by a manager.</p>	<p>All amendments to the payroll are easily identified and approved prior to processing.</p> <p>Testing showed that every exception (miscellaneous) report is authorised prior to payment of payroll.</p>	<p>Controls operating effectively.</p>	<p>Controls operating effectively.</p>
<p>The payment run is authorised by an appropriate member of senior staff prior to processing.</p>	<p>The payroll runs automatically each month. The only changes to the payroll are shown on an exception (miscellaneous) report, which is authorised prior to payment.</p> <p>A reconciliation is then carried out between the prior month and the current month where any unidentified changes would be picked up.</p>	<p>Controls operating effectively.</p>	<p>Controls operating effectively.</p>
<p>Signature authorisation levels for the authorisation of invoices are in place and are adhered to.</p>	<p>A sample of 24 invoices were tested, all were found to be appropriately authorised.</p>	<p>Controls operating effectively.</p>	<p>Controls operating effectively.</p>

Accounting and Internal Control

Control Objective	Description of Control	Evidence	Conclusion
<p>Authorisation procedures should ensure that petty cash reimbursements/requests are only fulfilled for bona fide school expenditure.</p>	<p>All petty cash vouchers were appropriately authorised with appropriate segregation of duty. The expenditure appeared to be bona fide school expenses with adequate supporting docs and in all cases the replenishment of the float was authorised by the headteacher.</p>	<p>Controls operating effectively</p>	
<p>Authorisation procedures should ensure that credit card purchases are only fulfilled for bona fide school expenditure.</p>	<p>Testing was carried out and it was identified that for all items tested the control was operating effectively. The authorisation process was followed and the expenditure appears appropriate.</p>	<p>Controls operating effectively</p>	
<p>A gifts and hospitality policy ensures that staff conduct in this area is in line with policy and there are no ethical breaches.</p>	<p>A gifts and hospitality policy is in place, however it only describes situations in which an employee receives a gift.</p>	<p>Controls operating effectively</p>	
<p>Journals are authorised prior to posting or are reviewed as part of month end procedures</p>	<p>The journals are reviewed as part of the RO procedures, however, the review is not evidenced.</p>	<p>The process of reviewing journals should be formalised with sign off procedures to evidence the review. (Housekeeping)</p>	<p>This will be achieved by attaching a summary report of the journals processed with each set of management accounts.</p>

Accounting and Internal Control

Statement of Financial Position - 30/06/2019	Statement of Financial Position - 30/06/2019	Statement of Financial Position - 30/06/2019	Statement of Financial Position - 30/06/2019
<p>Income is received from different sources. The amounts from the EFA/DfE are agreed back to schedules from the EFA/DfE.</p>	<p>Testing was carried out, by way of walkthroughs and agreeing back to forms submitted to the EFA and the payment schedules per the EFA.</p>	<p>Control operating effectively</p>	
<p>Bank reconciliations are performed weekly in a timely fashion and reviewed with signature as evidence.</p>	<p>Bank reconciliations are performed weekly. They are prepared and reviewed ensuring segregation of duties.</p>	<p>Control operating effectively</p>	

Accounting and Internal Control

Prior Year Recommendations

Recommendation	Action Plan	Status	Comments
<p>All staff are required to complete an annual declaration of interest form. A register of interests must be maintained and this must be published on the school's website.</p>	<p>The school maintains a register of interests, however this was not published on the website.</p>	<p>Ensure the register of interests is published on the school's website. Where new suppliers are used the register of interest must be checked to confirm it is not a related party. (Housekeeping)</p>	<p>The register of interests is now published on the school's website.</p>
<p>A gifts and hospitality policy should be in place covering gifts received by staff members and gifts given by the Academy. This policy should ensure that no ethical breaches occur and staff conduct is appropriate.</p>	<p>A review of the policies and procedures in place identified that a Gifts and Hospitality Policy is included in the School Finance Procedures manual. However this only covers the receiving of gifts.</p>	<p>The gifts and hospitality policy should be updated to include guidance around the giving of gifts. The policy should include, but not limited to: - Circumstances in which gifts can be given; - The value of gifts for each circumstance; - A Stance on the giving of alcohol, and other items that could be considered contentious. (Housekeeping)</p>	<p>This policy was incorporated into the Fraud and Corruption policy, however, the focus of the policy is on the receiving of gifts rather than the giving of gifts. As such the recommendation in prior year still stands.</p>

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