

MONITORING REPORT Q4 2019/20 - RECOMMENDATIONS NOT ACCEPTED

Audit Title	Date Final Issued	Assurance Rating	Recommendations Not Accepted			
			Report Ref	Risk Rating	Recommendation	Reason / Comments
St Thomas Community Primary School	27/01/20	Substantial	2.5.4	LR	The Unofficial School Fund Constitution set out in Accounting Instruction No 11 should be used. (Testing showed that the current Terms of Reference in place approved by the Governing Body gives permission for the School Fund to be used for 'light refreshments for stakeholder engagement or training sessions, such as staff, governors, parents, student teachers and other professionals.')	Our understanding is that the Governing Body can set their own Terms of Reference, as they have done, based closely on the suggested model. If this is not the case, why allow Governing Bodies to have a say at all in the matter?
St Thomas Community Primary School	27/01/20	Substantial	2.5.5 a)	LR	The school fund should only be used for the direct benefit of the pupils.	What constitutes a 'direct benefit?' While we fully agree the school fund should not be used inappropriately, it is not practical to say the account cannot be used for things that may be regarded as 'indirect' benefits. A school is a microcosm of a society/community and needs to operate as such. It cannot be treated in the same way other council departments are. For example, we cannot deliver a welcoming and inclusive community school if we can't even offer parents, visitors or students a tea or coffee when they are onsite. Furthermore, in relation to staff, we believe that ensuring staff well-being does directly benefit our pupils because happy staff are in work as opposed to being off sick. It should be noted that the school staff are currently bringing in £45,000 per annum to the school budget for additional work with student teachers, for which they receive no extra pay. This doesn't 'directly' benefit the pupils but it is clearly an important role for the teaching profession and indirectly benefits pupils by ensuring there is a future workforce. We understand that some schools may abuse this fund but it is a false economy to make this into a big issue in schools where there is none. We are happy to be audited annually if needed, to ensure we are not wasting money on frivolous things like champagne and holidays but we cannot commit to something that in our opinion is an unworkable funding model for our service. We therefore intend to continue to use the fund proportionately, in line with the terms of reference, which have been agreed by the governors.