

## RECOMMENDATION TRACKING REPORT Q2 2020/21 - REC'S NOT IMPLEMENTED

Audit Title	Date Final Issued	Date of Follow up Completed	Assurance Rating	Recommendations Not Implemented				
				Report Ref	Risk Rating	Agreed Imp. Date	Recommendation	Reason / Comments
Morrison Comprehensive School	25/11/19	03/07/20	Substantial Assurance	2.3.1	LR	Mar-20	Unofficial fund should be reviewed / audited with a reasonable timescale following the end of the year. Audit Certificates & supporting documentation should be presented to the GB at the next meeting.	Not yet completed. Due to COVID 19 and school closure there has been a delay. We endeavour to get this completed by July 31st with an immediate audit of the account to take place.
				2.5.1 a)	LR	Dec-19	All lettings / room hire applications, including free use, to be made in writing. Checks should be undertaken to ensure appropriate insurances are in place.	All letting agreements will require requests in writing, and evidence of insurance must be presented before use of facilities. No lettings to take place until approved signed off by GB. Not agreed as not enough governors attended. No meeting scheduled at present. But when school reopens it will be approved. We have not had any lettings since the audit took place.
				2.5.1 b)	GP	Dec-19	Lettings / Room Hire charges, including free use, should be reviewed formally agreed by the GB on an annual basis. (Previous Audit Recommendation)	To be discussed and approved in next GB meeting. Not agreed as not enough governors attended. No meeting scheduled at present. But when school reopens it will be approved. We have not had any lettings since the audit took place.
Bishop Vaughn Catholic Comprehensive School	19/12/19	03/07/20	Substantial Assurance	2.8.1	LR	Feb-20	Appropriate inventories should be maintained in accordance with Accounting Instruction No. 9. It should be ensured that: i) Full descriptions are recorded including make, model & serial number where item has not been centrally recorded with an asset reference number. ii) Entries are made upon receipt of items iii) Valuable items should be marked with the school name iv) Inventory should cover the whole site v) Inventory is physically verified annually with an Inventory Certificate completed vi) Inventory checks should be recorded.	The school is currently working on updating the inventory as recommended but this has been delayed due to Covid-19. New electronic inventory system is being designed for the whole school. Completion by 31st July 2020.

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Olchfa Comprehensive School	13/11/19	14/07/20	Substantial Assurance	2.1.2	GP	Jan-20	A list of current Policies and Governing Body approval dates should be maintained.	Agreed - implementation date by August 2020, not completed at the time of undertaking the follow up in July 2020.
Car Parks - G4S Income Review	28/02/20	03/06/20	Substantial Assurance	2.3.2 b)&c)	MR	Feb-20	Reconciliations should be undertaken promptly and any discrepancies queried with G4S immediately to establish the reasons.	Parking Charges suspended due to Covid-19 at most sites, collections and reconciliations also delayed due to Covid-19 and health and safety controls implemented for collections and counting due to Covid-19. Due to be fully completed when restrictions are lifted.
Food & Safety Division	06/09/19	24/07/20	Substantial Assurance	2.6.1 & 2.6.2	LR	Mar-20	Appropriate inventories should be maintained in accordance with Accounting Instruction No. 9. It should be ensured that i) Inventory is physically verified annually, ii) Inventory checks should be recorded, iii) Inventory Certificate should be completed at the end of the financial year and iv) All disposals and transfers should be formally recorded and approved on an appropriate form.	Appropriate inventories will be put in place and maintained covering the points raised. This has been delayed as staff have been working remotely since lock-down due to Covid-19.

**Key**

**HR** - High Risk. **MR** - Medium Risk. **LR** - Low Risk. **GP** - Good Practice.