

SCHOOL FUND & OTHER UNOFFICIAL FUNDS

Key Contacts

Name	Telephone	Email
Finance		
Martyn Scott Finance Manager Finance	0121 303 5107	martyn.scott@birmingham.gov.uk
Sue Beer Head of Schools Financial Services	0121 303 2678	sue.beer@birmingham.gov.uk
Postal Address: Schools Financial Services PO Box 16421 Birmingham B2 2ZA		

School Fund & Other Unofficial Funds

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School Fund & Other Unofficial Funds

1 Introduction

- 1.1 These guidance notes contain advice on best practice for the operation, accounting and audit requirements for school fund and other unofficial funds. They have been prepared to help schools organise and manage their funds in an appropriate way.
- 1.2 It is strongly recommended that the Governing Bodies of all maintained schools should formally adopt these guidelines so that staff handling these types of funds understand their responsibilities in operating them, and do so to the highest standards of financial integrity and public accountability. Any subsequent breach of these guidelines, may, in itself, warrant disciplinary action.

2 Definitions

- 2.1 Official funds are defined as any funds provided by the Local Authority, or other body, to meet the Local Authority's legal requirements to provide education. Examples of funds include:
- School Budget Share
 - Devolved Capital
 - Pupil Premium
 - Sports Premium
 - SENAR funding
- 2.2 Official funds may also include other monies, received by schools, for specific projects, which are required, as conditions of those funds, to be dealt with through the school's official financial management accounting system (e.g. FMS/CMIS).
- 2.3 Petty cash is an 'official fund' and guidance and regulations for the management of petty cash accounts can be found in the '**Petty Cash**' chapter
- 2.4 Unofficial funds, for schools' purposes, are defined as funds, operated wholly, or in part, by any employee of the school, because of his/her employment, for which the Local Authority does not have a statutory requirement to provide the resources for which the fund is being used. Examples of such funds include:

- School Funds
- Tuck Funds
- Vending machine funds
- Covenanting Schemes

2.5 PTA, 'Friends of' or Governors' Funds (for Foundation Schools), are not classed as unofficial funds for the purposes of these guidelines. They are separately constituted funds, which have accounting and audit requirements that are outside of the Local Authority's Corporate Director, Finance and Governance's powers to investigate or provide advice on, unless specifically requested to do so, by the Management Committee of the PTA/Friends etc

3 Requirement and Responsibilities to Maintain Records, Systems and Procedures

3.1 Governing Body

3.1.1 Governors should be made aware that they are responsible for the proper operation and security of school fund and other unofficial funds and that any irregularity, whilst not necessarily criminal, may result in a police investigation. The Governing Body should ensure that all staff involved in the operation of these funds are aware of their responsibilities in complying with these guidelines.

3.1.2 The Governing Body will retain overall responsibility for these funds; however, they will normally nominate a member of the school staff to be responsible for the day-to-day operation of any unofficial fund. The Governing Body will require annual, audited financial statements of **all** unofficial funds to be prepared and submitted to them (or a Finance Committee if set up with the necessary delegated responsibility) for approval. The Governing Body is also responsible for the appointment of an auditor(s) to carry out the audit of **all** unofficial funds maintained by the school. Schools cannot audit their own school fund or other unofficial funds.

3.1.3 The Governing Body or Finance Committee should review the systems, procedures and accounting records on a regular basis to ensure that internal controls are satisfactory. The Governing Body should approve any changes to the systems or accounting records, or the setting up of any new funds, before being implemented.

3.2 Head Teacher

3.2.1 The Head Teacher will provide the Governing Body with details of the operation and purpose of each unofficial fund that is held by the school. The Head Teacher will ensure that all systems and procedures are documented

and available for inspection by any member of staff, Governing Body or Internal Audit.

3.3 Internal Audit

3.3.1 The Fair Funding Scheme requires a continuous internal audit of all accounting, financial and other operations within schools. To comply with these Regulations, all books, records and any other information relating to the operation of unofficial funds, maintained by Local Authority funded schools, must be made available for internal audit inspection, on request.

3.3.2 As part of the normal audit visit, the accounting records of unofficial funds may be inspected (but not audited) for compliance with these guidelines and all records must be made available for inspection. However, unless there are major weaknesses identified as part of the review an audit will not normally be undertaken. This procedure will not alter the right of internal audit to carry out an audit or an investigation of any unofficial fund should it be deemed necessary, whether requested to do so or not by the Governing Body, the Head Teacher or the Local Authority. If the Governing Body has any concerns regarding an official fund under its control, it is strongly recommended that advice on action to be taken be obtained from Internal Audit.

4 **Internal Control**

4.1 The Governing Body, usually through the Head Teacher, should establish and take responsibility for the internal controls arrangements for unofficial funds. The minimum requirements are:

4.1.1 No one person is responsible for maintaining the records for and operation of an unofficial fund

4.1.2 There is a proper segregation of duties between the receiving, recording and banking of cash.

4.1.3 There is proper segregation of duties between the ordering and receiving of goods/services, the certification of invoices and the raising and signing of cheques.

4.1.4 That independent stock takes and reconciliations of cash floats or bank accounts are carried out. Any member of staff who is not normally involved in controlling stocks or cash/bank reconciliations would be defined as independent for the purposes of these guidelines.

5 Accounting Records

- 5.1 Clear, comprehensive, up to date and accurate accounting records must be maintained at all times. All transactions should be recorded within 24 hours of them taking place.
- 5.2 The form of the accounting records, which are maintained, will depend on the size, complexity and volume of transactions to be recorded. In the majority of cases, it is recommended that an analysed cash book is maintained with a layout similar to **Appendix A**.
- 5.3 However, if the Governing Body wishes to retain the information, in a computerised format, it should be noted that, few packages have proper audit trail facilities which would identify alterations (either genuine or otherwise) to records and therefore provide a satisfactory audit trail. Given this, it is recommended that accounting records should only be computerised if the package to be used can provide a satisfactory audit trail of movements/changes to income and expenditure, and if the correct levels of internal check are implemented. If, however, Governing Bodies do decide to approve the use of a software package, they must make sure that they consult with Internal Audit, in the first instance, and that they are properly registered under the Data Protection Act. Governing Bodies and Head Teachers must also make sure that adequate internal controls are in place, to prevent manipulation of data, if software packages are used.
- 5.4 It should be noted that packages specifically purchased for managing such funds should not be bought with official monies.
- 5.5 If the school operates multiple unofficial funds, Governing Bodies and Head Teachers are strongly recommended to maintain separate accounting records for each fund. If funds are accounted for in one set of records, there must be sufficient analysis, within the records kept, to identify separately, all the transactions that relate to each fund. The balance on each fund must also be capable of being identified at any time, from the records.

Under no circumstances should transactions be mixed between funds, unless they are legitimate transfers of monies between accounts.

- 5.6 All entries must be recorded in ink. Incorrect entries should be crossed out and the correct information written in below. Entries must not be erased or obscured by the use of correction fluid.

6 Banking Arrangements

- 6.1 Each unofficial fund should have its own bank account. This should bear the name of the school and a distinguishing title e.g. Name of School, Tuck Fund; Name of School, School Fund etc. The fund should be in an

appropriate name and, **under no circumstances, should accounts be opened in the name of individuals, or monies mixed between accounts, other than for the transfer of funds, as mentioned in paragraph 5.5 above.**

- 6.2 Where large amounts of cash are held in accounts, deposit, high interest or building society accounts should be considered for investment purposes. Investment accounts, which put the capital value at risk, **must never** be opened.
- 6.3 Governing Bodies and Head Teachers must make sure that, **under no circumstances**, are official and unofficial monies to be mixed. All Local Authority transactions and monies **must** be accounted for through the Local Authority's bank account, or the school's official bank account, where it is being operated under the Local Authority's Fair Funding cheque book accounting arrangements.
- 6.4 **Under no circumstances should monies collected, either for official or unofficial funds, ever be paid into personal accounts.**

Staff should not use their own personal accounts, to pay for items that are to be met from official/unofficial funds, apart from official business expenditure, which is normally reimbursed after it has been incurred (e.g. travel and subsistence expenses).

7 Receipting Arrangements

- 7.1 All income, either official or unofficial, should be properly accounted for, as per Section 14 of this chapter.

8 Expenditure Decisions

- 8.1 It is strongly recommended that guidelines be established, by Governing Bodies, to identify the type of expenditure to be met from unofficial funds. Expenditure limits should be set, above which decisions to spend school fund should be taken by a nominated Committee or the Governors (e.g.: individual expenditure items in excess of say £50).
- 8.2 In setting out the guidelines on the types of expenditure to be met from unofficial funds, Governing Bodies and Head Teachers should be aware that, in the opinion of the Local Authority, parents provide money for school funds in the belief that it will be spent for the direct benefit of the pupils. It is our view that, however well intentioned the thought may be, school funds should not be used for buying gifts for staff or other people who may assist the

school in a voluntary capacity or for providing hospitality, meals etc. for staff or visitors.

- 8.3 Governing Bodies should make sure that all staff at the school are aware of the guidelines so that expenditure incurred is appropriate and reasonable.

9 Payment Arrangements

- 9.1 All payments should be made by cheque wherever possible. Where cash payments are required, they should be dealt with from a small petty cash imprest, maintained for that reason. This imprest should be reimbursed, by cheque, from the fund's main account. Income received **must not** be used for making cash payments, because experience has shown that no adequate audit trail is ever maintained. Ideally, if a small cash float is maintained, the person operating the float should not be involved in the collection or receipting of income, (see Section 11). Staff **must never** borrow cash from the float, for their own personal use, or cash personal cheques through any unofficial fund.

- 9.2 All expenditure must be supported by properly certified receipts or invoices, which must be retained on file for audit purposes. Official school orders **must not** be used for goods/services, which are to be paid for from unofficial funds, except where the Local Authority's VAT recovery scheme is being used (see Section 10 below). The receipts and invoices should be cross-referenced to the cashbook. Staff must not, under any circumstances, use the school fund for purchasing personal items, even if the fund is subsequently refunded.

- 9.3 There should be at least three cheque signatories on the bank mandate, whenever an account is opened. Cheques and stubs must be completed in full, which at least two signatories should check and agree, before signing. Two signatories must be required for each cheque issued. Cheque stubs must be completed in full.

Blank cheques must never be pre-signed under any circumstances.

- 9.4 The cheque book should be kept in a safe place at all times. Governing Bodies and Head Teachers are reminded that the Local Authority's insurance does not cover them for the loss of the cheque book, should it be stolen or otherwise mislaid.

- 9.5 Cancelled cheques must be retained for audit purposes. Completed cheque books should be retained for audit purposes, and for a period of six years after the audit is completed.

10 Local Authority VAT Recovery Scheme

- 10.1 The Local Authority is entitled to recover VAT incurred by schools where either the Governing Body is acting as an agent for the Local Authority in respect of school official funds or where unofficial funds are donated to the Local Authority and the conditions set out below are all met.

When unofficial funds are donated the Local Authority must:

- Place the order
 - Make the purchase itself
 - Receive the supply
 - Receive a tax invoice addressed to it
 - Make payment
 - Use the goods and services for the educational purposes of the school
 - Retain ownership and adequate records
- 10.2 If the above conditions are not all met, for example if the Governing Body places the order or the Local Authority does not retain ownership, the VAT is not recoverable from the Local Authority
- For example, purchases of school sweatshirts, T-Shirts, photographs etc cannot become Local Authority property and must not be accounted for through the Scheme.
- 10.3 Governing Bodies and Head Teachers are advised that school employees cannot take advantage of this VAT concession. Orders **must not** be placed through the VAT Recovery Scheme for goods/services that become the property of, or benefit, an employee personally.
- 10.4 It should be noted that premises related capital works at Voluntary Aided schools are excluded from the VAT Recovery Scheme
- 10.5 Equipment, and/or items, purchased through the VAT Recovery Scheme, must be entered into the school's inventory, or stock records, immediately on receipt, in accordance with the Local Authority's Fair Funding Scheme. Items that are donated, or purchased, outside of the VAT Recovery Scheme, which are mainly used for school purposes, should also be included on the inventory, or stock records, for control purposes. Where equipment is purchased through the scheme, Governing Bodies and Head Teachers may need to review the insurance cover arrangements.

- 10.6 If Head Teachers are in any doubt about whether a proposed purchase can be made via the Scheme, they should contact the Finance Team, Internal Audit or Schools Financial Services for advice

11 Bank Reconciliations

- 11.1 All bank accounts must be reconciled with the cash books on a monthly basis. A written record of the reconciliation must be kept for audit purposes. Wherever possible the reconciliation should be undertaken by someone who is not involved in writing up the cash book. If this is not practical, then the Head Teacher or another member of the senior management team should review the reconciliation. The reconciliation should be signed to indicate that the review has been undertaken.

12 Stocks

- 12.1 The Head Teacher should keep adequate records of all consumable items that are purchased through unofficial funds. Termly stock checks should be undertaken, with major discrepancies being investigated and being reported to the Head Teacher and the Governing Body. All stocks should be held securely and access restricted to nominated members of staff only.

13 Accounts Preparation and Audit Requirements

- 13.1 Governing Bodies are responsible for making sure accounts are prepared annually, for each unofficial fund maintained. Governing Bodies will need to decide when the accounting year-end will be. Wherever possible, the same date should be used for all unofficial funds.

- 13.2 At the end of the accounting period, financial statements should be drawn up annually, for each unofficial fund. The type of account to be produced will depend on the following:

- 13.3 Where known assets or liabilities of a fund do not exceed £1,000 (excluding cash or bank balances) at the year-end, a receipts and payments account will be sufficient (**Appendix B**).

Assets, other than cash/bank balances, will normally be stock or payments, made in advance of receiving the goods or service.

Liabilities will normally be suppliers invoices not yet paid, although the goods/service have already been received, or income received in advance of the expenditure being incurred.

- 13.3 Where the above limit is exceeded, it will be necessary to produce an income and expenditure account, together with a balance sheet (**Appendix C**).

- 13.4 It is strongly recommended that any stocks, which might normally need to be included in an income and expenditure account, are kept to an absolute minimum and, wherever possible, are run down to nil at the end of the accounting year. This will avoid the need to take a stock check and remove the need to value it.
- 13.5 Accounts for each fund should be prepared annually and as soon as is practicable after the fund's year-end.
- 13.6 Once prepared, the Governing Body should appoint a person who is independent of the school to audit the accounts. The Governing Body needs to determine whether, in its opinion, a connection exists between the auditor of the funds and the school. Schools Financial Services is able to undertake the auditing of school and unofficial funds on behalf of a school. Advice received from the DfE, is that there is no reason why a parent cannot audit an unofficial fund. The only exception would be if the parent is related to a member of the Governing Body, or has any other obvious connection with the school fund e.g. is a Governor or a member of staff. Any charge for the auditing of accounts must be borne by the fund and **never** from the schools official monies
- 13.7 The audited accounts must contain an opinion by the auditor, about the correctness of the records. An example of the type of wording that should be used is given below:
- “I have audited the accounts of the xxxx fund and have been provided with all the information, records and explanation I require. It is my opinion that the accounts give a true and fair view of the income and expenditure account for the twelve months ended xx/xx/xx and the balance sheet as at xx/xx/xx.”
- 13.8 Where the level of funds passing through an account is high (greater than £10,000 per annum), Governing Bodies should consider having the financial statements audited by a professional firm of accountants, who are members of one of the six institutes comprising the Consultative Committee of Accountancy Bodies (CCAB). Any charge for this service must be borne by the fund and **never** from the schools official monies.
- 13.9 The audited accounts should be approved by the nominated Committee (where authority has been delegated) or the Head Teacher and presented to the Governing Body during the term after the fund year-end. Governing Bodies should approve the accounts and ensure that this is minuted.

14 Income Tax Liability

- 14.1 Generally the activities of unofficial funds are not likely to attract income tax, as long as the money is used for providing, or assisting, in the provision of educational, recreational and other charitable facilities, not normally offered

by the Local Authority. However, it should be borne in mind that, interest earned on cash deposits and profits, generated by the activities of unofficial funds are, in principle, subject to tax.

- 14.2 The Governing Body or Head Teacher should contact the Finance Team if they have any doubts concerning the possible liability of any of their funds to income tax.
- 14.3 The Finance Team should also be contacted for advice, if Governing Bodies or Head Teachers receive an assessment from HMRC for tax payable on any of their unofficial funds.
- 14.4 Governing Bodies and Head Teachers should also make sure that all staff are aware that, in exploring income generating methods for unofficial funds, they are not allowed to use Local Authority resources for activities which might be defined as trading, eg: by using spare capacity in photocopying or printing facilities.

15 Value Added Tax

- 15.1 Normally, the turnover of unofficial funds does not exceed the VAT threshold for registration purposes (£79,000 from 1st April 2013). In these circumstances, schools do not need to register for VAT or account for VAT.
- 15.2 Where the turnover of an unofficial fund exceeds the threshold limit, or the total value of input tax that cannot be reclaimed via the VAT Recovery Scheme significantly exceeds the expected total value of output tax, Governing Bodies and Head Teachers should seek advice from the Local Authority's VAT Team about compulsory or voluntary registration for VAT.
- 15.3 The Local Authority's VAT Recovery Scheme may only be used in accordance with Section 10 above.

16 Registration as a Charity

- 16.1 Under normal circumstances, it is not worthwhile for unofficial funds to be registered charities. However, there may be advantages, particularly where funds are being raised by way of covenanted payments. Advice can be sought from the Finance Team on the advantages and disadvantages of becoming a registered charity.

17 School Trips

- 17.1 All school trips should be of an educational nature, to comply with the Education Visits Regulations and must not be accounted for through unofficial funds. All transactions should be recorded, through the school's

financial management system, in accordance with the guidance notes for school trips. Cash received for these trips is 'official' money and **must not be** banked into any of the school's unofficial funds.

19 Self-Evaluation

- 19.1 The operation of unofficial funds has proven to be an area susceptible to fraud. Birmingham Audit has therefore produced a self-evaluation questionnaire, for schools to use, to review the operation of their unofficial funds. This is intended to help schools to identify the risks of managing these accounts and produce an action plan for any areas where controls can be strengthened.
- 19.2 The questionnaire is included at **Appendix D**. There is no need to return it to Birmingham Audit. However, it is recommended that Governing Bodies and Head Teachers ensure that the questionnaire is completed and action taken as necessary. The questionnaire may be referred to during Birmingham Audit's routine school visits.

UNOFFICIAL FUND CASH BOOK (INCOME SIDE)

FOLIO 1

DATE:	DETAILS	CASH/ CHQ	BANKED	TOTAL REC'D	GENERAL DONATION	SCHOOL PHOTO- GRAPHS	NSPCC	TUCK	PTA	SWEAT SHIRTS	OTHER
1/6/16	BALANCE B/FWD		767.89		283.29	39.25	175.00	20.00		250.35	
1/6/16	REM SHEET 001	CHQ		510.00	10.00				500.00		
1/6/16	COLLECTION 005	CASH		30.80	1.00	8.50		15.80		5.50	
1/6/16	COLLECTION 008	CASH		10.28				10.28			
			551.08								
			1318.97	551.08	294.29	47.75	175.00	46.08	500.00	255.85	0.00
6/6/16	BALANCE B/D		319.21								

UNOFFICIAL FUNDS CASH BOOK (PAYMENTS SIDE)

DATE	DETAILS	CHQ NUMBER	BANK	PHOTO COPYING	SWEAT SHIRTS	SCHOOL PHOTO GRAPHS	NSPCC	PTA	TUCK	OTHER
1/6/16	OCE COPIERS CANCELLED	14568	45.86	45.86						
		14569								
	SIGNSHIRTS LTD	14570	250.35		250.35					
	EVESHAM MICROS	14571	500.00					500.00		
	RILEY'S CRISPS	14572	28.55						28.55	
	NSPCC	14573	175.00				175.00			
	BALANCE C/D		319.21							
			1318.97	45.86	250.35	0.00	175.00	500.00	28.55	0.00

EXAMPLE OF A RECEIPTS AND PAYMENTS ACCOUNT

**A WELL MAINTAINED SCHOOL TUCK FUND RECEIPTS AND PAYMENTS
ACCOUNT FOR THE YEAR ENDED 31ST MARCH 20XX**

	INCOME £	PAYMENTS £
BALANCES BROUGHT FORWARD		
CASH	21.34	
BANK	235.32	
	256.66	
SALES OF SWEETS	135.93	
SALES OF CRISPS	269.23	
SALES OF BISCUITS	87.93	
SALES OF DRINKS	382.19	
PURCHASES OF SWEETS		110.25
PURCHASES OF CRISPS		200.00
PURCHASES OF BISCUITS		61.22
PURCHASES OF DRINKS		225.67
BALANCES CARRIED FORWARD:		
CASH		6.51
BANK		528.29
	£1131.94	£1131.94

BILLS OUTSTANDING AT 31ST MARCH:

SWEETS	£5.65
CRISPS	£35.10
DRINKS	£10.87

EXAMPLE OF AN INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET

A WELL MAINTAINED SCHOOL TUCK FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 20XX

	£	£
INCOME		
SALE OF CRISPS	475.42	
SALE OF SWEETS	235.78	
SALE OF BISCUITS	702.72	
SALE OF DRINKS	1489.04	
		<hr/> 2902.96
PURCHASES		
PURCHASES OF CRISPS	285.71	
PURCHASES OF SWEETS	175.00	
PURCHASES OF BISCUITS	571.82	
PURCHASES OF DRINKS	934.21	
DONATION TO SCHOOL FUND	500.00	
		2466.74
		<hr/> 436.22
EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR		

A WELL MAINTAINED SCHOOL TUCK FUND BALANCE SHEET
AT 31ST MARCH 20XX

	£	£
RESERVES		
BROUGHT FORWARD	1344.75	
EXCESS INCOME FOR THE YEAR	436.22	
 BALANCE CARRIED FORWARD		1780.97
 CREDITORS		
SCHOOL FUND	500.00	
SUPPLIERS	225.78	
		725.78
		2506.75
 ASSETS		
CASH IN HAND		12.37
CASH AT BANK		804.72
BUILDING SOCIETY		1689.66
		2506.75

Stocks at 31st August 20XX___: £nil

School & Other Unofficial Funds

Appendix D

SELF CONTROL ASSESSMENT: SCHOOL UNOFFICIAL FUNDS

	QUESTIONS	IN PLACE? (Y/N)	ACTION REQUIRED
SECTION 1: SYSTEMS & PROCEDURES			
1.1	Has the Governing Body established written procedures for unofficial funds at the school?		
1.2	Does the Governing Body undertake regular reviews of its unofficial funds procedures?		
1.3	Has the Governing Body delegated day to day roles and responsibilities for the operation of its unofficial funds in writing, to school staff?		
1.4	Has the Governing Body been formally notified of all unofficial accounts at the school?		
1.5	Where possible, are at least two people involved in the following: - ordering and receiving goods and/or services - receiving, recording & banking cash - certification of invoices and issuing/signing cheques		
1.6	Are accounting records maintained for each fund, e.g. manual cash book?		
1.7	If yes, are they clear, comprehensive, up to date and accurate?		
1.8	Are all transactions completed in ink, without the use of correction fluid?		
1.9	Are receipts issued, or records kept of cash collected?		
	If yes, are these reconciled to the bankings?		
1.9	Do staff sign for income, when they receive it from other staff?		
SECTION 2 ACCOUNTS			
2.1	Identify the name of each unofficial fund and its purpose, eg: - after school clubs - holiday funds - tuck funds/ vending machine funds - covenanting schemes school funds - sports/ music funds		
2.2	Are the bank accounts held for unofficial funds, in the name of the school, or in the names of individuals?		
2.3	Do the accounting records enable each source of income and expenditure to be identified?		
2.4	Are transactions mixed between different unofficial funds?		
	Are transactions mixed between official and unofficial funds (e.g. school trips), from the LA school budget?		
2.5	If investment/ deposit accounts are used, are there 3 authorised signatories? Are 2 signatories required to sign for withdrawals from the accounts?		

	QUESTIONS	IN PLACE? (Y/N)	ACTION REQUIRED
SECTION 3 CHEQUES/ CASH SECURITY			
3.1	Are authorised cheque signatories clearly identified?		
3.2	Are procedures in place to ensure cheques are not pre-signed?		
3.3	Are regular bank reconciliations undertaken? Are these reviewed/ signed by an independent person?		
3.4	Are procedures in place to prevent personal cheques being cashed?		
3.5	Are current cheque/account books/cash securely held? Are cancelled/ completed cheque books retained?		
SECTION 4 REPORTING			
4.1	Are annual financial statements/ accounts produced?		
4.2	If yes, are they presented to the Governing Body for information?		
4.3	Are the annual accounts audited by someone independent of the school and is not a Governor?		
4.4	Does the auditor give an opinion about the accuracy of the figures, on the statement?		
4.5	Is this statement presented to the Governing Body?		
4.6	Is this recorded in the minutes of the meeting?		
SECTION 4 TAX			
5.1	Are unofficial funds used solely for providing educational/recreational/charitable facilities, not offered by the LA?		
5.2	Are any purchases made through unofficial funds, accounted for through the LA VAT exemption scheme? If so, is this clear from the accounting records and is the item now entered in the inventory, if appropriate?		
5.3	Are any unofficial funds raised through covenanted payments? If yes, has it been set up as a registered charity?		

Completed By :

Date :

Title :