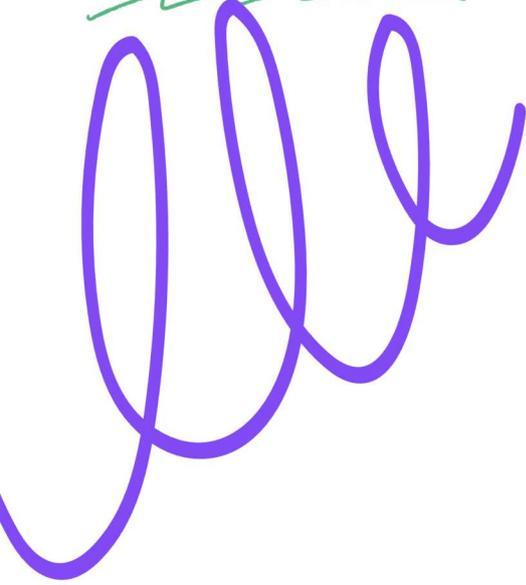


Internal Scrutiny



Juniper

Internal Scrutiny



Have You Got It Covered?



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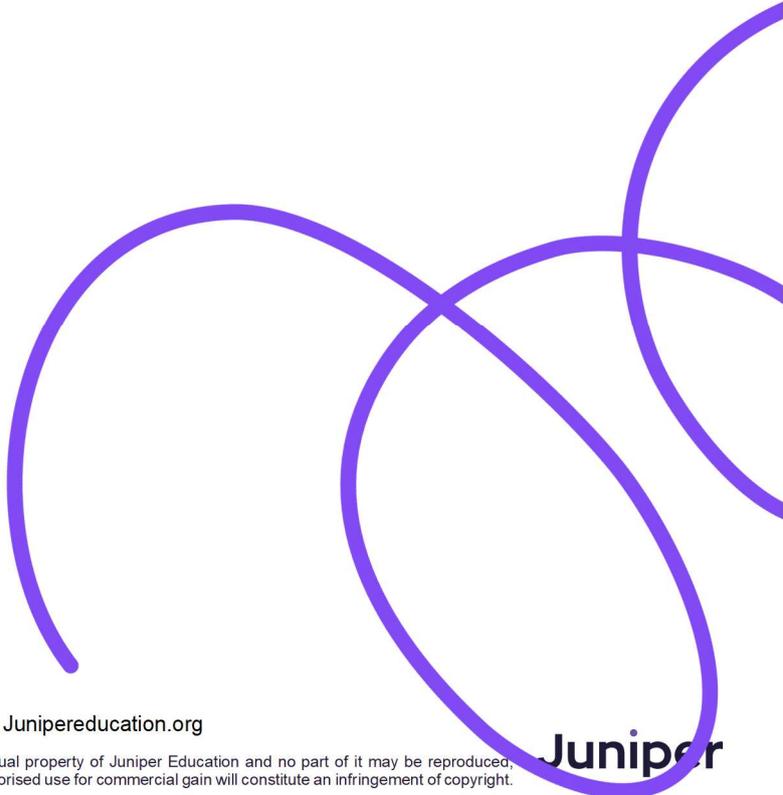
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Internal Scrutiny

What is internal scrutiny?



Internal scrutiny in an education setting is a requirement for academy trusts. The Academy Trust Handbook states this programme should cover financial and non-financial areas. Its purpose “is to provide your board (and ESFA) with assurance that the trusts system of internal control is effective and contributes to strong governance, risk management and control arrangements at the trust.”

Why is internal scrutiny crucial?

Internal scrutiny is crucial for both Multi Academy Trusts (MATs) and Single Academy Trusts (SATs) to ensure effective governance, financial oversight, and overall organisational performance.

1. Ensuring Financial Integrity and Accountability

Compliance with Legal and Regulatory Standards: Internal scrutiny helps trusts meet the requirements set out in the Academies Financial Handbook, which requires trusts to have an effective system of financial control and management. This includes regular internal checks to ensure compliance with financial regulations and to safeguard public funds

Preventing Fraud and Mismanagement: Regular financial internal audits can detect and prevent fraud, errors, and financial mismanagement. By identifying potential risk areas early, trusts can put corrective measures in place before issues escalate.

2. Supporting Effective Governance

Improving Decision-Making: Internal scrutiny provides trustees and senior leaders with accurate and timely information about the trust’s performance. This information is essential for informed decision-making, helping to ensure that strategies are based on a clear understanding of the trust’s strengths and areas for improvement

Accountability to Stakeholders: Regular scrutiny demonstrates to key stakeholders that the trust is committed to transparency and accountability, building trust and confidence in the governance and operational practices of the trust.

3. Enhancing Operational Efficiency

Identifying Inefficiencies: Internal scrutiny can reveal inefficiencies in the trust's operations, from administrative processes to the use of resources in schools. Addressing these inefficiencies and putting process changes in place, trusts can better allocate resources to support teaching and learning and improve their operational performance.

Benchmarking Performance: Scrutiny allows trusts to benchmark their performance against other similar organisations. This can highlight areas of underperformance and provide useful insights into best practices that could be implemented to enhance effectiveness.

4. Risk Management and Mitigation

Identifying and Mitigating Risks: An essential function of internal scrutiny is to identify potential risks to the trust, whether operational, strategic or financial. If trusts proactively address these risks, trusts can avoid crises and ensure long-term sustainability.

Crisis Prevention: Regular internal checks aid early detection of issues which could lead to a larger crisis, such as non-compliance with regulations, financial instability, or poor educational outcomes. Addressing these issues promptly reduces the risk of them escalating into significant problems

5. Supporting Continuous Improvement

Driving Improvement Initiatives: Insights gained from internal scrutiny can enable continuous improvement initiatives across the trust. Whether in governance, finance, or educational outcomes, scrutiny provides the information needed to drive targeted improvements

Enhancing Educational Outcomes: Internal scrutiny supports the trust's core mission of providing high-quality education. It helps ensure that schools within the trust are have the correct processes in place and are well-equipped to meet their educational goals

6. Meeting External Audit and Inspection Requirements

Preparation for External Audits: Internal scrutiny prepares trusts for their external audits by identifying and addressing potential financial issues in advance. This ensures that the trust is ready for external audits and inspections, reducing the risk of negative findings.

Ofsted and ESFA Expectations: Internal scrutiny is increasingly expected by official bodies like the Education and Skills Funding Agency (ESFA) and Ofsted, and Trusts that regularly engage in internal audits are better positioned to meet these external expectations and demonstrate good governance, operational processes and financial management.

Common Challenges

Internal scrutiny is crucial for ensuring effective governance, financial management, and risk mitigation within Multi Academy Trusts (MATs) and Single Academy Trusts (SATs). However, several common challenges can complicate this process:

1. Resource Constraints

- **Limited Budget and Staffing:** Both MATs and SATs often face constraints in terms of budget and staffing, making it difficult to allocate sufficient resources for thorough internal audits in the areas it is required most. Some in particular, may lack the required budget to hire dedicated internal auditors or to contract external professionals, which could compromise the depth and frequency of scrutiny.
- **Competing Priorities:** Trusts frequently must balance their limited resources between different priorities, such as improving educational outcomes and maintaining infrastructure. Internal scrutiny can become deprioritised, especially when confronted with immediate operational demands.

2. Lack of Expertise

- **Inadequate Internal Audit Skills:** Internal scrutiny requires a certain level of expertise in audit processes, risk management, and knowledge in the specialised area. Many trusts, especially smaller SATs, may not have staff with the required skill set or experience to conduct effective internal audits. This could lead to gaps in ensuring compliance with regulations and identifying risks.
- **Training and Development:** Staff who are tasked to oversee internal scrutiny may not receive appropriate training to stay informed on best practices or to effectively handle the complexities of educational governance, strategic operations and finance.

3. Independence and Objectivity

- **Potential Conflicts of Interest:** Ensuring the independence and objectivity of internal scrutiny is a significant challenge if those conducting the audits are part of the trust's management team. It can lead to conflicts of interest, resulting in less rigorous scrutiny and a reluctance to report issues that could reflect negatively on the leadership.
- **Lack of External Perspective:** If a trust is utilising Internal auditors, they may lack the external perspective needed to benchmark performance against sector best practice or identify systemic issues.

4. Cultural Resistance

- **Resistance to Change:** Implementation of robust internal scrutiny processes can often be met with resistance from staff or leadership who may perceive audits as overly critical or as an unnecessary administrative burden. This cultural resistance can interrupt the implementation of effective scrutiny and limit the trust's ability to identify key issues and make the necessary improvements.
- **Transparency Challenges:** Fostering a culture of transparency and openness is essential for effective internal scrutiny. Internal scrutiny needs to be utilised as a critical friend with all staff aware of the process and the scope to ensure that staff feel confident that the process is to help rather than be accusatory.

5. Inconsistent Implementation

- **Varied Standards Across Schools:** In Multi Academy Trusts there can be inconsistency in the implementation of internal scrutiny across its schools. Which can result from differences in local leadership, variations in school size, demographic, complexity, and differing levels of engagement with the central trust policies.
- **Uneven Quality of Reporting:** The quality of internal audit reports can vary significantly, depending on who is conducting the audit and the available resources. Inconsistent reporting makes it difficult for trust leadership to get an accurate and clear representation of its risks and performance across the trust.

6. Evolving Regulatory Requirements

- **Keeping Up with Changes:** The regulatory environment for academy trusts is continually evolving, with a change in requirement and expectations being introduced regularly. Trusts must continuously ensure it updates the internal scrutiny processes to remain compliant, which can be a challenge, particularly for trusts with limited administrative capacity and knowledge.
- **Balancing Compliance and Improvement:** Trusts can struggle to balance the need for compliance with the broader goal of continuous improvement. A hyperfocus on ticking regulatory boxes can sometimes create a compliance-oriented culture rather than a culture that seeks to enhance governance and strategic performance.

7. Technology and Data Management

- **Data Integration Issues:** Effective internal scrutiny often relies on the ability to access and analyse data from across the trust. Many trusts face challenges with integrating data systems across all its schools or ensuring that data is up to date and accurate, which can disrupt the audit process.
- **Cybersecurity Risks:** As trusts increasingly rely on digital systems, they must also manage cybersecurity risks. An internal scrutiny programme that includes an IT security focus is essential, often this area requires expertise due to the complexities.

In summary, while internal scrutiny is essential for effective governance in MATs and SATs, it is often challenged by resource limitations, a lack of expertise, potential conflicts of interest, and resistance to change. Addressing these challenges requires a strategic approach that includes investing in training, fostering a culture of transparency, and ensuring that scrutiny processes are consistent and aligned with evolving regulatory requirements.

Who Is Responsible for the internal audit programme?

In a Multi Academy Trust (MAT), the responsibility for the internal scrutiny program primarily falls to the trustees and audit committee. Here's how the responsibility is structured:

1. Trustees

Overall Accountability: Trustees are ultimately accountable for ensuring that the MAT operates effectively and within the law. This includes overseeing the internal scrutiny process to ensure it is robust and provides the necessary assurances about the trust's operations, finances, and governance.

Setting the Framework: Trustees set the programme of internal scrutiny, deciding on its scope, frequency, and the relevant resources allocated to it. They ensure that the internal scrutiny program is aligned with the trust's risk management strategy and risk register.

2. Audit Committee

Direct Oversight: In many MATs, the audit committee, which may be a separate sub-committee or part of a combined finance and audit committee, has direct responsibility for overseeing the internal scrutiny function. This committee usually has delegated responsibility for appointing the internal auditor or external provider.

Reviewing Reports and Recommendations: The audit committee reviews the findings from internal scrutiny activities, oversees the management responses regarding the key findings and also monitor the implementation of recommendations made.

3. Chief Financial Officer (CFO)

Facilitating the Process: The CFO often facilitates communication between the internal auditors, the audit committee, and the board of trustees, ensuring that the process is smooth and that findings are integrated into the trust's broader financial management practices.

4. Internal Auditor/External Provider

Executing the Scrutiny: The internal auditor, who may be an independent individual, a dedicated internal team, or an external firm is responsible for the execution of the audit. This role involves conducting the audits, identifying risks, and making recommendations.

Reporting: The internal auditor reports their findings, ensuring that the board is fully informed of any issues that require attention.

In summary, the trustees hold the ultimate responsibility for internal scrutiny in a MAT, with the audit committee playing a critical oversight role, supported by the CFO for operational aspects.



How Can Juniper Help?

Juniper’s internal scrutiny provides independent assurance to the board that its financial, non-financial controls and risk management procedures are operating effectively. Considerations should be given to whether all financial and non-financial risks are being identified, reported, and managed, together with whether controls are being continuously improved to ensure they remain effective.

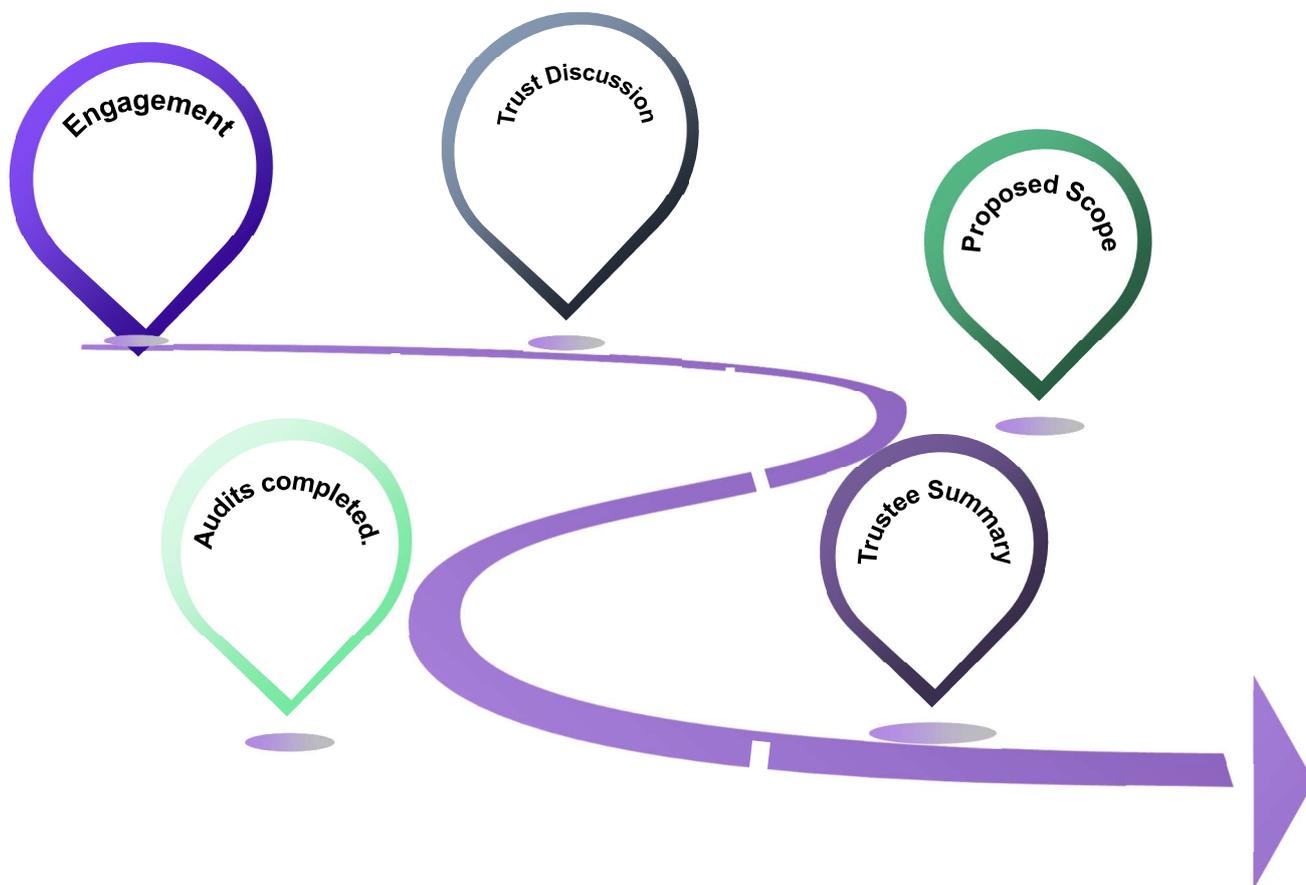
Juniper aims to work with the trust and the board to ensure that the audit meets the requirements required to review the risks identified.

Our team here at Juniper comprises of professionally qualified experts from across all areas of education sector, and therefore we can offer a breadth of internal scrutiny that covers everything from banking and payroll to safeguarding, health and safety and curriculum.

Internal Scrutiny Team



Juniper Process



Your Trust will be assigned a dedicated Internal Scrutiny Manager, who will oversee your internal scrutiny program from start to finish. The Internal Scrutiny Manager will coordinate the scheduling of kick-off calls for each review in the program and will be available to discuss any questions or concerns related to areas of risk or potential review topics under consideration.

Below is a comprehensive list of internal scrutiny reviews we offer, designed to ensure your organisation meets the highest standards of governance, compliance, and operational efficiency. Our expert team conducts thorough assessments across various areas, identifying potential risks, improving processes, and providing actionable recommendations to strengthen your organisation's performance and accountability. Each review is tailored to your specific needs, ensuring that you receive the most relevant insights and support for continuous improvement.

Financial Scope Areas

A brief outline of the full, standard scope of work for 2024/25 is as follows:

Governance Framework	0.5-days per Trust
Internal scrutiny of controls and processes relating to policies, transparency and publication of information.	
Financial Oversight & Appointments	
Suitability of Members	
Gifts	
Risk	
Business Continuity	
Internal Scrutiny - Audit and Risk Committee	
ESFA Oversight – ‘Dear Accounting Officer’ letter & Schools Resource Management Self-Assessment Checklist.	
Whistleblowing	
Unresolved Issues	
Additionally, Single Academy Trust reviews include the items below:	
Related Party Transactions - Register of Interests	
Related Party Transactions - Declaration of Interest Forms	
Related Party Transactions - Conflicts of Interest	
Related Party Transactions – Reporting	
Transparency – Publication	
Transparency – GIAS	

Related Party Transactions and Transparency (Multi Academy Trust Subscription) 1-day per Trust

Internal scrutiny of controls and processes relating to related party transactions, transparency, and publication of information.

Related Party Transactions - Register of Interests

Related Party Transactions - Declaration of Interest Forms

Related Party Transactions - Conflicts of Interest

Related Party Transactions – Reporting

Transparency – Publication

Transparency – GIAS

Unresolved Issues

Financial Governance

0.5-day per school

Internal scrutiny of controls and processes in place for Reporting, Scheme of Delegation and Financial Planning and Monitoring.

Scheme of Delegation

Financial Scrutiny

Financial Planning

Expenses

Budget Monitoring

Reporting to Trustees

Control Account Reconciliations

Bad Debts

VAT

Unresolved Issues

Banking	0.5-day per school
Review to establish the effectiveness of the controls and processes for banking and BACS transactions.	
Bank Account Structure	
Authorised Signatories	
BACS	
Bank Reconciliation	
Sample Testing of Bank Reconciliations	
Cheque Payments	
Unresolved Issues	

Income	0.5-day per school
Review to determine the controls and process in place for income and, if applicable, testing to determine the effectiveness of the controls.	
Income Processing Policies and Procedures	
Wraparound Care	
School Meals	
Trips and Activities	
Cash Income	
Online Income	
Centralised MATS	
Unresolved Issues	

Procurement	0.5-day per school
Review to establish the effectiveness of controls and processes for all areas of procurement.	
Related Party Transactions	
Purchase Card	
Quotations	
Tenders	
Authorisation Levels	
Expenditure Sample Testing	
Value for Money	
Unresolved Issues	

Payroll	0.5-day per school
Review to determine the appropriateness and effectiveness of the controls and processes in place, around administration, approval, and segregation of duties in all areas of payroll processing.	
Staff Appointments	
Additional Payroll Transactions	
Payroll Amendments – Pay Policy	
Administration	
Process	
Controls and Checks	

Balance Sheet Management

0.5-day per school

Review to determine the appropriateness and effectiveness of the controls and processes in place, around administration, approval, and segregation of duties in all areas of balance sheet management.

Policies and Procedures

Aged Creditors

Aged Debtors

Control Account Reconciliations

Bank Account Reconciliations (if not subscribed to Banking)

Forward Financial Planning and Budgeting

1-day per school

Review to establish the effectiveness of controls and processes in place for forward financial planning and budgeting for the trust.

Forward Financial Planning Process

Review of Pupil-Led Income, assumptions for current year and forward financial plan, including pupil number expectations, and known changes to funding provided by the ESFA and Local Authority

Has the School Development Plan / Improvement Plan been reflected in the budget and forward financial plan?

Has the Trust Plan /Improvement Plan been reflected in the budget and forward financial plan?

How staffing is projected to predict costs.

Are clear annotations evidenced on all budgets?

Are cashflow forecasts used as part of the budget creation process and monitored regularly?

Future threats and opportunities identified.

Non-Financial Scope Areas

A brief outline of the full, standard scope of work for 2024/25 is as follows:

AI Audit Plan – 1 Day

An AI audit to ensure that AI technologies are used effectively, ethically, and in alignment with the institution's educational mission and values.

Initial Briefing and Document Review

Infrastructure and Resource Assessment

Data Privacy and Security Overview

Curriculum Integration Snapshot

Staff and Student Engagement

Ethical Considerations Quick Review

Future Planning and Scalability

Debrief and Initial Findings

AI Audit Plan – 3 Day

An AI audit to ensure that AI technologies are used effectively, ethically, and in alignment with the institution's educational mission and values. The 3 day audit allows for an in-depth analysis of all key areas, comprehensive stakeholder engagement, detailed document and system review, time for thoughtful analysis and specific recommendations and the ability to identify and explore unexpected issues that arise during the audit.

Day 1: Assessment and Information Gathering

Initial Briefing and Document Review

Infrastructure and Resource Assessment

Data Privacy and Security Deep Dive

Curriculum Integration Analysis

Day 2: Stakeholder Engagement and Ethical Considerations

Staff Engagement

Student Engagement

Ethical Considerations In-Depth Review

Budget and Resource Allocation Analysis

Day 3: Future Planning, Analysis, and Reporting
Future Planning and Scalability

Monitoring and Evaluation Systems

Data Analysis and Report Preparation

Final Debrief and Recommendations

Attendance Review

1-day per school

An internal scrutiny review focused on pupil attendance in schools can cover a range of areas to ensure a comprehensive evaluation of attendance practices, policies, and outcomes. Here are some key areas that will be considered:

Attendance Data Analysis

Policies and Procedures

Communication and Engagement

Support Systems

Interventions and Outcomes

Leadership and Governance

External Factors

Comparative Analysis

Critical Incident Planning Desktop Review

1-day

Critical incidents often happen with very little warning and the speed and efficacy of management response can significantly help to limit the negative impact on personal wellbeing and the school's reputation. Although schools are usually excellent at managing lower-level incidents, more complex or critical incidents can pose significant challenges that require prior planning and rehearsal.

Remote comprehensive desktop review of your critical incident plans with detailed feedback and discussion. If, for example, your critical incident plans do not include social media, you could be risking falling at the first hurdle.

Critical Incident Planning Simulation Exercise

2-days

Critical incidents often happen with very little warning and the speed and efficacy of management response can significantly help to limit the negative impact on personal wellbeing and the school's reputation. Although schools are usually excellent at managing lower-level incidents, more complex or critical incidents can pose significant challenges that require prior planning and rehearsal.

A desktop simulation exercise for the senior team to rehearse their critical incident response. You will manage the incident as if for real, plan the school's response and field calls from the press and parents (played by Pharos actors). Bespoke scenarios might involve a lockdown situation on site or a critical incident off-site or overseas.

Critical Incident Planning Lockdown Rehearsal

2-days

Critical incidents often happen with very little warning and the speed and efficacy of management response can significantly help to limit the negative impact on personal wellbeing and the school's reputation. Although schools are usually excellent at managing lower-level incidents, more complex or critical incidents can pose significant challenges that require prior planning and rehearsal.

Twilight on site session with a security briefing, lockdown rehearsal and hot feedback.

Cyber Security Audit

1-day per school

A review to establish the level in which your school or trust is fulfilling its duties and responsibilities concerning cyber security.

Understanding your School or Trust

Leadership, Risk Management & Governance

Information Assets & Risk Management

Managing Cloud Services

Data Protection- Data Security (optional)

People

Cyber Security Policy

Change Management

Security Testing, Audit & Assurance

Incident Management, Continuity & Recovery

GDPR	1-day per school
The review culminates in a report detailing your current position against the ICO's accountability tracker, as well as recommendations and resources for onward actions, covering the following areas:	
Governance	
Procurement	
HR	
Safeguarding	
Communications	
Admissions	
SEND	
IT	

Governance	3-day Trust Level
Review of governance and monitoring structures, and delegations to ensure that governance is having a real impact on outcomes.	
Strategic Leadership	
Educational Accountability & Improvement	
Financial Accountability, Monitoring and Management	
People - Skills and Knowledge	
Governance Structures within a trust	
Legal Framework	
Governor Effectiveness & Impact.	

Health & Safety	1-day per school
A Health & Safety audit will consist of two parts; a remote review of the following areas, followed by a physical site inspection.	
Policies & Procedures	
Risk Assessments	

Internal Scrutiny

Safe Systems of Work and Communication
Staff Training
Record Keeping
Site Inspection

Multi Academy Trust HR Compliance

Note: Elements listed can be purchased separately

High Level Review of Single Central Records	2-days
Pre-Employment Checks	1-day
Employment Contracts	1-day
HR Policies/Procedures Overview	2-days

Integrated Curriculum Financial Planning

1-day per school

Juniper is listed in the ESFA supplier directory for ICFP reviews. The ICFP review is intended to help schools in ensuring that their school development plans drive their budgets, to help them achieve their aims longer term.

School Development Plan
Financial Planning – Short & Long Term
Business Strategy
Benchmarking
Policies & Regulation
Reporting
Statistics – SRMSAC Data Review
Resource Management

Pupil Premium Review	1-day per school
Juniper teaching and learning advisers will ensure your schools have the opportunity to find the best ways to raise the attainment of their disadvantaged pupils.	
Examination of PPG through the School Website	
Examination of Key Data and Discussion regarding Implications	
Online Discussions with Key Members of Staff and Governors	
Review of Evidence sent by the school, including responses to the Self-Evaluation Document	
How Leadership and Management impact positively on pupils in receipt of PPG	
The positive impact on parents and carers through the use of the PPG	

Risk Management	3-days Trust Level
Juniper's review of risk management follows the Academy Trust Handbook and Academy Trust Risk Management Guidance. The programme will gather evidence through the review key documents, trust and committee minutes alongside the views of a range of stakeholders focusing on the areas listed.	
Risk Management Strategy	
Identification of Risks	
Risk Assessment	
Risk Monitoring	
Risk Reporting	

Safeguarding	1-day per school
Audit to review the school's provision and effectiveness of safeguarding.	
Policies and Procedures	
Designated Safeguarding Lead role	
Staff Understanding	
Governance Role and Approach	
Child's Voice and Experience	
Parental Voice and Experience	
Record Keeping and Quality Assurance	
Off -site Education Provision	
Responses to Covid-19	
Review of Referral Processes and Outside Organisation Liaison	

SEND Review	1-day per school
Our review team will take on the role of 'critical friend', highlighting areas of strength around SEND provision, but also identifying what can be improved.	
Leadership	
Quality of Teaching and Learning	
Working with Pupils' Parents/Carers	
Assessment and Identification	
Monitoring, Tracking and Evaluation	
Efficient Use of Resources	
Quality of Provision	
Outcomes for Pupils	

Single Central Record review and review of cross-section of files (pre-employment checks only) 1-day per school

An audit of each Single Central Record to assess compliance with the statutory requirements set out in Keeping Children Safe in Education 2022.

A review of the Single Central Record to check appropriate information/columns are included.

A half day visit to school to work with the person responsible for upkeep of the SCR/pre-employment checks

Review a cross section of teaching and support staff personal files (normally a maximum of 10) for required evidence of appropriate pre-employment checks

Provide one to one advice/support on how to address missing/incomplete information

Provide written advice on any missing/incomplete information and any recommendations for future practice.

Single Central Record re-check 1-day per school

A re-check of the updated Single Central Record to ensure recommendations have been addressed.

HR will provide a brief report highlighting any outstanding issues that need to be addressed.

Site Security 3 days onsite/1-day remote per school

This includes a review of your policies and procedures and a detailed site survey to establish priorities, threats, challenges, and weaknesses. Your detailed report will provide practical advice, realistic recommendations and template documents covering:

Alarms and Monitoring Systems

Access Control

Visitor Management

Lockdown

Emergency Communications

VIPs

Premises Layout

Crisis Response Plans

Statutory Policies & Website**1-day per school**

The Juniper governance team maintain a policy tracker list. Policies provided by the trust are compared against this list to ensure all policies are in existence. Policy content is also reviewed, and the final report includes any suggestions for improvements.

Statutory Policy List

Review of Renewal Sign off, and whether this complies with the Schedule of Delegation and other best practice guidance

Review of Renewal Frequency

Review of Statutory Information to be displayed on the Website

Sustainability**1-day per school**

A review to enable academy trusts to know what they do well and provide recommendations to further improve practice towards sustainability.

The School Travel Plan

Curriculum Long and Medium-term Plans

Recycling Policy

Procurement Policy

Work towards Marques e.g. the Eco-schools Green Flag

Involvement with LA or National Initiatives

School Meals Providers and Sustainable Food Production.

Pupil Voice Records e.g. School Council, Eco-warriors, Junior Travel Ambassadors

Parent Voice Records

School Development Plan

Wellbeing High Level Review – Staff**1-day per school**

A review to evaluate the Trust's wellbeing policies, procedures, and measures by gathering evidence through staff discussions and surveys. Identifying strengths and areas for improvement along with series of recommendations in the following areas:

Workload

Compassion

Communication

Support

General

Wellbeing High Level Review – Pupil**1-day per school**

A review to evaluate the Trust's wellbeing policies, procedures, and measures by gathering evidence through staff and pupil discussions and surveys. Identifying strengths and weaknesses, backed up with recommendations to strengthen current practices.

Policies

Support

Communication

Effectiveness

Compassion

Note: the contents of above sections are subject to constant review and change based on updated guidance. Other areas of internal control may be reviewed at the discretion of the Review Consultant.

Delivery dates of reports are agreed between the consultant and finance lead at the academy and are conditional on dates agreed for submission of information being met.

Pricing

Our pricing structure is designed to be flexible and adaptable, allowing for adjustments without the constraints of long-term contracts. We recognise that risk management requirements and budgetary priorities can evolve over time.

Pricing Example:

1-day - £787

3-days - £2310

5-days - £3817

8-days - £5981

10-days -£7477

WE LOOK AFTER YOU, SO THAT YOU
CAN LOOK AFTER OUR CHILDREN

