

Appendix I

Appendix of weaknesses

| | Current Procedure | Possible Consequences | Recommendation | Management Response |
|----------|--|--|---|----------------------------|
| 1 | The competitive tendering process is not always followed for school trips costing over £5,000 | Failure to prove the proper and regular use of funds. Spending decisions may not represent value for money | For school trips over £5,000, the school should obtain 3 quotes/tenders and keep all evidence of on file | |
| 2 | The competitive tendering process is not always followed for other expenditure costing over £5,000 (but which is shared across the four schools) | Failure to prove the proper and regular use of funds. Spending decisions may not represent value for money | The MAT should consider changing the procurement policy for expenditure at a trust level. For all expenditure above £5,000 until this time the school should obtain 3 quotes or tenders and keep appropriate evidence | |
| 3 | Appointments of directors/trustees are not always being notified to the Department of Education or Companies House within 14 days | Financial Statements could show incorrect information on current directors and trustees | Companies House should be notified once a resignation or appointment of director/trustee has been accepted. The Department of Education should be notified through Edubase | |