

Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion/Review Date (if applicable)	Date of last Update	Responsible Manager Update	Auditor Comment	Status
20/21 (Carlisle)	Income (Reasonable)	Recommendation 3 – PCI-DSS non-compliance should be subject to formal risk assessment activity to identify and facilitate implementation of required controls, action planning and sources of assurance (both short and long-term).	H	Failure to comply with Payment Card Industry (PCI) Security Standards leading to loss or compromised data and resulting in fines or sanctions.	A risk assessment be completed for PCI-DSS non-compliance and added to the Corporate Risk Register	Interim Accountant	31-Dec-21	30.04.24 (Review)	11.03.24	Regular meetings are being held between Finance, ICT and Internal Audit to discuss. Work is ongoing to manage PCI-DSS compliance in the longer-term, with a risk assessment currently being undertaken of non-compliance.	As per manager comments	Agreed action not complete - updated implementation date agreed.
H2305	St James' Catholic Primary School	Recommendation 1: Declarations of interest returns should be provided annually for all governors and staff with financial responsibilities. All governor declarations should be published on the school's website.	M	Conflicts of interest arise. Lack of transparency.	School Business Manager to ensure update of declarations for relevant staff. Update of Governor declarations is part of the Clerk to Governors scheduled routine for Autumn term. School Business Manager to provide oversight. Headteacher to ensure website is appropriately updated.	School Business Manager School Business Manager Headteacher	31/10/2023		11.03.24	Action completed for 2023-24: Declarations completed by staff involved in financial processing (SLT members, School Admin, SBM) Information on website updated to include declarations for all governors https://stjamescatholicprimary.schooljotter2.com/statutory-information/governors	Evidence provided of updates	Closed as actioned
H2305	St James' Catholic Primary School	Recommendation 2: Attempts should be made to obtain declarations of interest for the people approved to open tenders on behalf of the school who are not governors or school employees.	M	Conflicts of interest arise.	School Business Manager to contact building consultant and arrange for declaration of interest to be completed.	School Business Manager	31/10/2023	31.03.24	11.03.24	Form has been issued to building consultant - SBM chasing response	As per manager comments	Agreed action not complete - updated implementation date agreed.
H2305	St James' Catholic Primary School	Recommendation 3: The approval of the Finance Committee terms of reference by the Full Governing Body should be clearly documented in meeting minutes.	M	No evidence that Terms of Reference were appropriately approved. Decisions taken without correct authority to do so.	Review of committee terms of reference is part of the Clerk to Governors scheduled routine for Autumn term. School Business Manager to provide oversight.	School Business Manager	31/10/2023		11.03.24	Action completed - approval recorded in minutes of FGB meeting 18th October 2023 (item 20)	Evidence provided of updates	Closed as actioned
H2305	St James' Catholic Primary School	Recommendation 4: The scheme of financial delegation should be compared against the latest version available on the schools portal and updated to ensure it includes all required items and reference only current guidance documents.	M	Lack of internal control and accountability for financial matters.	Scheme of Financial Delegation is scheduled to be reviewed in Autumn term. School Business Manager to identify a more up-to-date model policy and update school policy accordingly.	School Business Manager	31/12/2023		11.03.24	Revised Policy for Financial Delegation prepared using template provided by the LA. Discussed and recommended for approval by the Finance Committee on 25th January 2024. On agenda for formal approval by FGB at the next meeting, 27th March 2024	Draft scheme provided, which will be approved in March.	Closed as actioned
H2305	St James' Catholic Primary School	Recommendation 5: Procedures should be developed/ updated on financial systems and processes in sufficient operational detail to ensure financial control in the absence of key staff. Once prepared they should be subject to regular review and evidence of the review/ approval should be recorded in the minutes of the Governors meetings.	M	Ineffective systems of internal control due to procedures not being defined. Business continuity risk if new or cover staff are unclear of processes to follow.	Procedure notes to be compiled/ updated by School Administrator with oversight from School Business Manager. (NB: The extent to which this task can be prioritised will be dependent on other workload priorities but also the timeframes agreed for potential conversion in line with Diocesan academisation strategy).	School Business Manager	31/03/2024	31.07.24	11.03.24	Task is in progress but will not be completed in line with the original timeframe due to impacts from other events and workload priorities. E.g. school's catering contract has recently been re-tendered, resulting in a change of providers and, consequently, a change in payment and ordering systems. Staff training and roll out to families have been identified as the initial priorities, then written procedures will be updated.	As per manager comments	Agreed action not complete - updated implementation date agreed.
H2305	St James' Catholic Primary School	Recommendation 6: Budget information should include actual spend on employees/ pay and more clearly include the latest position against budget.	M	Lack of clarity on actual budget position and employee expenditure.	Budget monitoring template has been updated to include YTD actuals for pay and non-pay expenditure. New format to be rolled out from Autumn term.	School Business Manager	31/10/2023		11.03.24	Completed. Budget planning / monitoring information revised with additional columns added to show YTD expected and actual. Further improvements have been made to the template for 2024-25 (to better correlate columns and headings between the "summary" and "non-pay by nominal information") and will be rolled out imminently in the budget planning phase.	Evidence provided of updates	Closed as actioned
H2305	St James' Catholic Primary School	Recommendation 7: The School should continue to work with the Local Authority to identify ways it can reduce the existing budget deficit and prepare an agreed deficit reduction action plan.	H	Important information that affects budget is not known/ identified.	Prepare a draft deficit management plan (work has commenced on this, with input sought from LA, Diocese and other key agencies). Draft deficit management plan to be presented to and reviewed by the Finance committee. Deficit management plan to be agreed by Full Governing Body. Revised budget plan to be submitted to the Local Authority.	Headteacher and School Business Manager Headteacher and School Business Manager Headteacher and School Business Manager School Business Manager	30/09/2023 04/10/2023 18/10/2023 31/10/2023	31.05.24	11.03.24	Timescale revised in line with letter dated 18/12/23 from the LA which states that plan is put together for May budget submission. Deficit management plan continues to be a regular item on the agenda for both the Finance Committee and FGB meetings. In addition, a working group comprising SLT, SBM and members of the governing body has been established with the specific purpose of reviewing the staffing establishment and making recommendations regarding an affordable structure (next meeting is 22/3/24) Discussions have also taken place between school leaders and the Diocesan Schools Commissioner, and between the DSC and the Assistant Director: SEND, Education and Inclusion, along with reps from LA Finance. Dialogue continues on both fronts.	As per manager comments	Agreed action not complete - updated implementation date agreed.
H2305	St James' Catholic Primary School	Recommendation 8: The school fund accounts should be audited on an annual basis with a copy of the audited statement of accounts provided to the Governors for information. Evidence of this should be clearly recorded in the minutes of the relevant meeting.	M	Lack of transparency and financial stewardship.	School Business Manager to ensure progression of this task as soon as availability of the appointed independent auditor permits. Audited accounts to be presented to Full Governing Body for approval.	School Business Manager	30/11/2023 31/12/2023	31.07.24	11.03.24	Still pending action. SBM to follow up with independent auditor (To note: use of the account has been significantly reduced due to changes / improvements in other processes such as the increased use on online payment facility for trips, extended school bookings etc)	As per manager comments	Agreed action not complete - updated implementation date agreed.
H2305	St James' Catholic Primary School	Recommendation 9: Invoices raised by the school should include payment terms/ the date by which payment is due and the name and address of who it is to.	M	Lack of clarity on when invoices are overdue/ who is responsible for payment.	Invoice template to be amended and revised version implemented for use from Autumn term by School Administrator with oversight from School Business Manager. Also an increased range of services to be added to online payment system.	School Business Manager	31/10/2023		11.03.24	School Administrator is aware of this requirement although number of invoices issued by school is minimal.	Closed	Closed as actioned
H2305	St James' Catholic Primary School	Recommendation 10: A brief policy/ procedure for the follow up and write-off of outstanding debt should be documented. It should set out what steps are required, who should carry them out, what records should be maintained and include arrangements for reporting to Governors and write offs. Approval of the policy/ procedure should be recorded in the minutes of the Governor meetings.	M	Lack of clarity on required process for debt follow-up.	School Business Manager to identify suitable model policy and prepare a draft version for school use. Draft policy to be presented to Finance Committee for review and recommendation. Policy to be approved by FGB.	School Business Manager	31/12/2023	31.07.24	11.03.24	Still pending action. SBM to draft policy with intention for discussion at Finance Committee 9/5/24 and for final approval at FGB 12/6/24	As per manager comments	Agreed action not complete - updated implementation date agreed.
H2305	St James' Catholic Primary School	Recommendation 11: The name of the person undertaking the check of inventory items and the date undertaken should be recorded.	M	No evidence that inventory items have been verified.	Documentation to be updated to include space for signatories. To be undertaken by School Administrator/ Admin Assistant with oversight from Headteacher.	Headteacher	31/12/2023	31.07.24	11.03.24	School Administrator and Admin Assistant are aware of this requirement. Next inventory check due summer term 2024	As per manager comments	Agreed action not complete - updated implementation date agreed.

	G2304 / H2304	Liquid Logic (Disaggregation)	Recommendation 1 - Regular, documented review of project risks and associated mitigating actions by appropriate officers.	M	Risks escalate out of control with management unaware and unable to make informed decisions on corrective action.	Risks to be formally reviewed with project team on a regular basis.	Specialist - Projects	31.12.2023	31.01.24	12.02.24	Risk monitoring now in place, with detailed register in place reported to monthly project meetings for review.	Comprehensive risk register and monitoring process in place.	Closed as actioned
	G2304 / H2304	Liquid Logic (Disaggregation)	Recommendation 2 – Ensure that current data sharing agreements are in place with external agencies and partners.	M	Non-compliance with UK GDPR leading to possible sanctions. / Roles and responsibilities unclear.	Review and ensure that the required data sharing arrangements are in place.	Assistant Director – Quality and Resources	31.12.2023	31.03.24	12.02.24	The Cumbria County Council ISG account has been closed with all legacy agreements being 'merged' to the W AFC account – Data officer couldn't separate agreements and merge to both councils. Meeting held with data officers for both W&F and Cumberland and workplan to be developed to confirm timeline for updating all sharing agreements specific to Cumberland.	As per manager comments	Agreed action not complete - updated implementation date agreed.
	G2304 / H2304	Liquid Logic (Disaggregation)	Recommendation 3 – Ensure that data held in Liquid Logic complies with UK GDPR including ensuring a Data Protection Impact assessment has been completed.	H	Non-compliance with UK GDPR leading to possible sanctions.	Ensure that the disaggregated data is compliant with UK GDPR.	Assistant Director – Quality and Resources	31.12.2023	31.03.24	12.02.24	DPIA is regularly reviewed and risks continually assessed on a regular basis between Debbie Hornsby and Data officers for both W&F and Cumberland. Approach to be reviewed following disaggregation.	As per manager comments	Agreed action not complete - updated implementation date agreed.
	G2304 / H2304	Liquid Logic (Disaggregation)	Recommendation 4 – Periodic, documented review of systems access and levels by the officer tasked with oversight.	M	Inappropriate/ unauthorised access to sensitive data.	Governance arrangements will be put in place to ensure periodic review of access to Liquid Logic.	Assistant Director – Quality and Resources	31.12.23	31.03.24	12.02.24	Quality Assurance group being established in January reporting to Quality Improvement and Care Governance Board which will take ownership of period reviews.	As per manager comments	Agreed action not complete - updated implementation date agreed.