



**TSO EDUCATION**

# Internal Scrutiny 2022-2023

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# About us

TSO Education was established in 2018 by its two directors Jacqueline Tomkins, an experienced Chief Finance Officer, and Peter Tomkins, an experienced school leadership professional, to provide support, advice and guidance to maintained schools, single academies, multi-academy trusts and Local Authorities.

TSO Education works closely with the Education and Skills Funding Agency (ESFA) and the Institute of School Business Leaders (ISBL) as well as providing on-going and interim support for a number of Multi-Academy Trusts (MATs), single academies and maintained schools.

TSO Education has now expanded to six employees (all DBS checked) based in their offices in Church Street, Harwich but remain committed to providing a high quality, high skill professional bespoke services to education at senior leadership and senior executive level.

We use a range of highly qualified and experienced associate consultants to ensure we can provide the best possible support to academies and MATs. All of our consultants have worked at senior levels in academies and so are able to offer insights that are perceptive and provide realistic advice about how to improve practice in schools.

***“TSO have a professional, forensic and highly supportive approach.”***

***Naheeda Maharasingham, Rathfern School***

# Our Approach to Internal Scrutiny

**TSO Education only provides internal scrutiny to the academy sector and so our scope of work is tailored to the areas regularly highlighted in trust risk registers.**

We offer a bespoke service so we will build the internal scrutiny around the areas you highlight. If we don't already have a work flow then we will write one.

Our model involves using sector experts. Many of our consultants and associates are former CFOs in trusts who all have a deep understanding of both the *Academy Accounts Direction* and the *Academy Trust Handbook*.

## Initial Planning Meeting

At our initial scrutiny planning meeting, included in the overall cost, we ensure we understand your trust and the context you work in.

At this meeting we will negotiate a bespoke package of internal scrutiny work with you, starting from your risk register (or you can use our standard programme).

## Summary Report

We will provide the summary report for the ESFA (3.22 of the Academies Financial Handbook) as part of the package.

We will provide reports to the audit and risk committee that celebrate areas of strength as well as identifying areas for improvement.

**We can report on a wide range of areas, including ICT, governance and personnel and payroll.**

*"I have found the Internal Scrutiny reports useful as TSO also apply additional operational experience in their reports."*

***Jasjit Sohal, The Park Federation Academy Trust***

# Scope of Work 2022-2023

**Our aim is to provide a high quality internal scrutiny service, using experienced and knowledgeable sector experts, that will add value to your trust providing appropriate assurance to your trustees.**

The agreed scope of work should be approved by the board of directors in advance of the internal scrutiny work commencing. This will be discussed in the Scrutiny Planning Meeting and presented in an Internal Scrutiny Plan.

Finance		
<b>Section 1: Cash &amp; Bank</b> <ul style="list-style-type: none"> <li>Bank Reconciliations</li> <li>Petty Cash</li> <li>Payment Authorisation</li> <li>Cash Flow Management</li> </ul>	<b>Section 2: Procurement</b> <ul style="list-style-type: none"> <li>Value for Money</li> <li>Procurement Processes</li> <li>Purchase Ledger</li> <li>Charge/Purchase Cards</li> <li>Account Signatories &amp; Payments</li> </ul>	<b>Section 3: Monthly financial closedown</b> <ul style="list-style-type: none"> <li>Funding Reconciliations</li> <li>Accruals</li> <li>Budget virements</li> <li>Debt Management</li> <li>Petty Cash</li> </ul>
HR and Operations		
<b>Section 4: Payroll</b> <ul style="list-style-type: none"> <li>Payroll Administration</li> <li>Salary Variance Monitoring</li> <li>Employment Status Validation</li> <li>Additional Payments</li> </ul>	<b>Section 5: HR</b> <ul style="list-style-type: none"> <li>Policies</li> <li>Recruitment</li> <li>Training</li> <li>Performance management</li> </ul>	<b>Section 6: Administration &amp; Finance Systems</b> <ul style="list-style-type: none"> <li>Financial Management Procedures</li> <li>Policies</li> <li>Financial Management Accounting System</li> </ul>
Governance and Premises		
<b>Section 7: Governance</b> <ul style="list-style-type: none"> <li>The Trust Board</li> <li>Register of Business Interests</li> <li>Risk Management</li> <li>Financial Regulations</li> <li>Financial Management</li> <li>Skills of the Trust</li> </ul>	<b>Section 8: Compliance with the <i>Academy Trust Handbook</i></b> <ul style="list-style-type: none"> <li>Review against the MUSTS</li> <li>Non-statutory guidance</li> <li>Action plan of steps</li> </ul>	<b>Section 9: Statutory Policies</b> <ul style="list-style-type: none"> <li>Statutory Policy list</li> <li>Review of policy content</li> <li>Review of renewal sign off and whether this complies with the Schedule of Delegation and other best practice guidance</li> </ul>
IT and Data		
<b>Section 10: IT Audit<sup>1</sup></b> <ul style="list-style-type: none"> <li>Spend analysis</li> <li>Capacity planning</li> <li>Network monitoring and administration</li> <li>Maintenance and back-ups</li> <li>Performance monitoring</li> </ul>	<b>Section 11: Cyber security<sup>1</sup></b> <ul style="list-style-type: none"> <li>IASME Governance standard and requirements of Cyber Essentials</li> <li>Penetration testing</li> <li>Business continuity considerations</li> </ul>	<b>Section 12: Website Compliance</b> <ul style="list-style-type: none"> <li>Review of statutory information to be displayed on the website</li> <li>Ease of use and ability to find key information</li> <li>Use of social media and marketing</li> </ul>

<sup>1</sup> These sections may require an additional fee, this will be discussed as part of the scrutiny planning meeting.

# Scope of Work 2022-2023





**We are happy to provide a bespoke scope of works based on identified risks relevant to the trust. Please contact us for further details.**

Our consultants have a breadth of financial, operations and curriculum experience. However, when we lack the specific skills in-house, we access our network of associates.

<b>Efficiency and Curriculum</b>		
<b>Section 13: ICFP</b> <ul style="list-style-type: none"> <li>• There is an efficient balance in the use of finances</li> <li>• Calculate and analyse the metrics</li> <li>• Review the efficient deployment of staff</li> <li>• Make efficiency recommendations</li> </ul>	<b>Section 14: Budgets</b> <ul style="list-style-type: none"> <li>• Approval of the Budget</li> <li>• Authorisation of Budget Changes</li> <li>• Budget Monitoring/Management Accounts</li> <li>• Forward Financial Plan</li> <li>• School Development Plan</li> </ul>	<b>Section 15: Covid Recovery</b> <ul style="list-style-type: none"> <li>• Use of Covid Recovery grant and its impact</li> <li>• Preparation for future critical incidents</li> <li>• Lessons learned</li> <li>• Building back better</li> </ul>
<b>Section 16: Pupil Premium</b> <ul style="list-style-type: none"> <li>• How leadership and management impact positively on pupils in receipt of PPG</li> <li>• Examination of key data and a discussion about its implications</li> <li>• Review of evidence sent by the school</li> <li>• Examination of PPG through the school website</li> <li>• The positive impact on parents and carers through the use of the PPG</li> </ul>	<b>Section 17: Attendance</b> <ul style="list-style-type: none"> <li>• Effectiveness of data collection</li> <li>• Use of attendance data</li> <li>• Impact of strategies</li> </ul>	<b>Section 18: Assessment</b> <ul style="list-style-type: none"> <li>• The purpose and use of data is clear; the collection process is clear and it is used to improve outcomes</li> <li>• The amount of data collected and the frequency with which it is collected is proportionate</li> <li>• The precision and limitations of data, and what can be inferred from it, are well understood.</li> </ul>
<b>Safeguarding and Data Protection</b>		
<b>Section 19: Single Central Record</b> <ul style="list-style-type: none"> <li>• Identifying any missing or incomplete information</li> <li>• Making recommendations on remedial actions</li> </ul> Providing advice related to completion of individual checks where appropriate	<b>Section 20: Site Security</b> <ul style="list-style-type: none"> <li>• Alarms and monitoring systems</li> <li>• Access control and visitor management</li> <li>• Lockdown and crisis response plans</li> <li>• Premises layout</li> </ul>	<b>Section 21: GDPR</b> <ul style="list-style-type: none"> <li>• Check of all statutory policies</li> <li>• DPIA process</li> <li>• Subject Access Request process</li> </ul>

# Why Choose TSO Education?

**We can offer either a remote internal scrutiny service or provide the service on-site. We have developed, over the last two years, agile remote audit procedures which trusts find straightforward and effective. However, some trusts prefer an on-site service or a hybrid approach and we can provide this anywhere in the country using our network of associates.**

-  We are education experts, between them the two directors have over fifty years' experience in education, and so bring a wealth of knowledge and skills.
-  All work is either undertaken by, or directly supervised by, a named director. We provide a bespoke service negotiated directly with the client taking on board the needs and context of the organisation.
-  We work with academies, MATs and LAs nationally and so are excellently placed for sharing the best practice that we see.
-  We work in both curriculum and finance and so have a thorough understanding of the core business of schools.

**Where Trusts have requested additional areas, we have developed bespoke programmes that include:**

- Premises and sites
- Curriculum planning
- Scrutiny of observation and feedback process
- Use of SEND Income

***“TSO Education just carried out our internal scrutiny.  
Highly recommended.”***

***Steve Warren, St Nicolas CE Combined School***

# Pricing

**We aim to provide the best service to trusts at a reasonable cost. Our service includes, as part of the package, the internal scrutiny planning meeting, remote reporting to trustees and the annual report for the EFSA.**

<b>Day rate – to include report to governors</b>	<b>£700</b>
3 days, termly reports and summary report	£1,995 (5% discount)
6 days, termly reports and summary report	£3,990 (5% discount)
9 days, termly reports and summary report	£5,670 (10% discount)
12 days, termly reports and summary report	£7,560 (10% discount)
15 days, termly reports and summary report	£8,925 (15% discount)
18 days, termly reports and summary report	£10,710 (15% discount)

\*The above costs are for remote scrutiny. On-site visits will be charged at £100 per visit.

Prices include clearance meetings and remote attendance at a Trustee's meeting, if required

The detail will need to be discussed in the internal scrutiny planning meeting, but generally we can cover one or two areas of the scope within each day, depending on the size and structure of the trust, although the sections highlighted in the scope may incur additional charges.

***“TSO are expert, astute and dedicated to empowering school business leaders.”***

***Naheeda Maharasingham, Rathfern School***





# TSO EDUCATION

## Contact



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