

INTERNAL AUDIT SERVICE BEAM ACADEMY TRUST

Internal Audit Summary Report

The Board of Trustees procured internal audit functions from Warrington Borough Council. The key controls agreed in advance of the 2021 audit review were:

- All expenditure is properly authorised and monitored.
- There is full accountability for staffing and payroll decisions.

These were reviewed at three out of the four schools along with the processes in place at the Central Function. Due to unforeseen circumstances it was agreed that the internal audit review of the fourth school would be postponed and reported on separately as an appendix to the main audit report.

No significant areas of control weakness were identified from the review.

The audit report included 12 medium priority recommendations aimed at further strengthening the control environment in place, streamlining processes, improving accountability and providing evidence for audit trail purposes.

Our findings were discussed in detail with the Chief Financial Officer and all recommendations and timescales for implementation were agreed.

The Beam Academy Trust was given Satisfactory Assurance.