

# The Gryphon Trust

## External auditor's supplementary programme of work

### Conclusion

5.1 The overall conclusion is based on the sample checks and areas reviewed and therefore this report cannot provide an audit opinion. The suggested improvements are summarised below:

*From previous visit / Audit Findings Report*

#### 5.2 Fixed asset register - additions & depreciation

Any capital purchases are posted to expenditure nominals and the fixed asset register is only updated twice a year. No depreciation is provided throughout the year. It is recommended that fixed assets are recorded in the correct nominal accounts, and depreciation provided throughout the year, to minimise the adjustments required at the year end.

*This is time consuming and Caroline will like to continue doing twice yearly.*

#### 5.3 Accruals, prepayments, accrued income and deferred income

Accruals, prepayments, accrued income and deferred income are not accounted for during the year, and therefore adjustments will be required at the year end. It is recommended that consideration is given as to whether it would be beneficial to account for these on a monthly basis.

*Payroll adjustments are accounted for each month (approximately £150 – 200k)*

#### 5.4 Pecuniary interests

The trust's website does not include details of pecuniary interests for all trustees, members, local governors and senior members of staff.

*There are now trustees/members details, governors and staff to follow.*

*New points this visit*

#### 5.5 Staff expenses

An expense claim for the head teacher at Eaglewood School had been self-authorised. It is recommended that expense claims are authorised by the chair of trustees.

*There was one claim which slipped through the system. Normally authorised by CEO or Chair*

#### 5.6 Number of members

The trust has three members. It is the DfE's strong preference for trusts to have at least five members. We recommend that additional members are recruited.

*We endorse the recommendation. Still looking for members.*

#### 5.7 Scheme of Delegation

The Scheme of Delegation published on the trust's website does not appear to be up to date, as it shows that a review was due in April 2018. It is recommended that the document is reviewed and updated where necessary and that the date of review is noted.

*Updated version now uploaded.*

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### 5.8 Monthly management accounts

The management accounts were not shared with the chair of trustees every month during the period under review. We understand that this commenced in January 2019 and that there is now a procedure in place to ensure that this continues.

Procedure now in place.

### 5.9 Governance details on website

Some of the required information is missing from both the trust's website and the websites for Arnewood and Eaglewood individually. Details of these are included in our report.

Now been updated.

### 5.10 Inconsistencies between website, Companies House and "Get Information About Schools" There are a number of inconsistencies between the three websites. Details of these are included in our report.

GIAS now updated following delay in getting access.

### 5.11 GDPR

The breaches register was not available to review during the visit. This will therefore be reviewed during the next visit.

Noted

We will follow up these areas on our next visit.

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