

# Minutes of the SBM/SAO Network meeting held at Macbeth Centre on 3rd July 2025

## Present

Name	School
Brigid Simmons	Woodlane High School
Barbara Williams	Wendell Park Primary
Tina McQuire	Sir John Lillie
Michelle Foster	Fox Primary
Caiya Bissessar	St Mary's
Catherine Freitas	Kenmont Primary
Natasha Joahill	St Stephen's
Tamsin Roberts	Holy Cross
Marie-Laure Mghabghab	Normand Croft Community School
Asma Begum	Thames Federation
Michelle Hodgkin	Randolph Beresford & Vanessa

## Apologies

Jo Grenfell	Jack Tizard School
Caroline Collins	Miles Coverdale Primary School
Laura Leung	Good Shepherd
Jessica Quinn	St Johns Walham Green
Sharon Whitehead	All Saints
Jacqueline Munro	St Peters
Gemma Keatley	Larmenier & Sacred Heart

## Presenters

Name	Company
Moira Mackie	Tri Borough Audit Team
Valerie Irolla	Principal Accountant – Schools and early Years
Adele Patriciello	Schools and Early Years Team
Kari Gogo-Abite	Schools and Early Years Team

## 1. Present / minutes of last meeting

CP welcomed everyone to the meeting and went through housekeeping

Minutes of last meeting – The minutes were agreed with no matters arising.

## 2. School Audit – Moira Mackie

Moira introduced herself and gave some background re the internal audit service, which was previously bought in from Mazaars but was brought in-house in 2023.

There is a team of four staff, and the current service which covers internal audit, fraud and insurance, is shared between Hammersmith & Fulham, Kensington & Chelsea and Westminster.

**Internal Audit** – a full audit should be carried out every five years and is held to ensure funds are managed within guidelines set by the Government and Local Authorities. Both the LA and Schools Finance team will advise schools of issues arising, and will follow up on any recommendations following internal audit. Schools can usually submit evidence that recommendations have been implemented, but an additional Auditor visit may be necessary.

**Pre- Audit** – Moira stated that the Audit Terms of Reference set out the scope of the audit and Audit guidance will be sent 2-3 weeks in advance of the Audit to give finance staff time to prepare. Moira will share these documents with the SBM network. The schools audit test programme is linked to the SFVS

which schools are required to complete and submit each year and the SFVS will be taken in to account during the Audit process which measures financial controls, delegated authority, starter and leavers checks etc. Schools with access to Governor Hub can give temporary access to the platform to scrutinise Governance documents which can save time. Please let the Audit team know if you think you are being asked for something that doesn't seem right or reasonable.

An SBM asked what happens with our SFVS which is submitted every year but we never hear any feedback. Maria stated that SFVS is submitted to the Audit team by the LA and where appropriate is referred to during the audit process.

**Frequently asked Questions** – DBS checks are not required for Auditors visiting schools as the team work for the Local Authority so notification by email and LA photo ID are all that is required. School policy may require that the visiting auditor needs to be escorted whilst on site, but they will not be working with or in close proximity to students.

**During the Audit** – The audit team will notify schools that are scheduled to be audited at the start of the financial year. An Auditor will be assigned who will contact the school, share the audit documentation below and begin to request documents including documents related to procurement; monthly reconciliations; handling cash, Governance committees and if they are quorate; payroll reconciliation etc. The Auditor will touch base with the stakeholder throughout the testing and will inform them of key findings and the Auditor will need to visit the school for up to three days to complete testing.

A query was raised around the payroll check that is currently undertaken. Several SBMs stated that not all Headteachers check the payroll reports ahead of payroll being confirmed or would know if details were correct. Moira stated that she would be happy to discuss this further.

**Follow up – having discussed the matter with the team it has been agreed that this test isn't practical, all auditors have been informed and this has now been removed from the audit programme.**

**Report, review process and timeline** – once all fieldwork has been completed, the Auditor will provide a draft report which will then be tested and reviewed by an experienced Senior Auditor prior to being signed off by the Head of Internal Audit. The draft report will then be issued to the school, who will need to provide a management response to each recommendation and provide a reasonable implementation date. Moira explained the recommendations and ratings.



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Internal Audit



School Audit - Test

School Audits - Terms Guidance for Schools Checklist of Documents Programme (2025-26)



SBM meeting  
presentation - Update

### 3. Children Services Finance Team – led by Valerie, Adele and Kari

Valerie stated that the team have been closing the 2024 accounts and all except one school are up on COLLECT. The DfE have already authorised 24 of the 31 schools, thank you to SBMs.

**H&F Local Authority Financial System Outage Schools & Early Years Contingency plan** – there will be a necessary upgrade to the Finance team's system, which means that there will be an outage of service beginning on Wednesday 24<sup>th</sup> September at 2pm when the last central payment will be made. Whilst the system is down, there will be no payments, amendments to vendors or vendor self-service available. The main payments impacted will be Maintained Schools Budget share including post 16. Early years won't be impacted as the Summer adjustment will be paid in August. Bankline and schools' payroll payments will not be impacted. Please contact Caroline Baxter for any SEN/capital payments queries. System access is due to resume on 2<sup>nd</sup> October at 8am.

**Contingency Plan** – following this meeting, communication will be on Schools Zone before the summer break, and school leaders will receive an email to advise that any school anticipating cashflow issues during September and October need to email [edufinance@lbhf.gov.uk](mailto:edufinance@lbhf.gov.uk) asap. There will be a further reminder email sent to schools at the start of the academic year 26-26.

### Payments Timeline

- Pay DFE funding published by the DFE as early as possible; where allowed by Treasury
- The August Profile will be issued to reach schools bank accounts by 29th July
- The September Profile will be paid early to reach schools' bank accounts by 8th August.
- October schools' profile payments to reach the schools' bank account by Thursday 18th September. **Schools to scrutinize/query their payments as soon as remittance is received** (typically the day after submission);
- Payment to be submitted on Friday 12th September morning.
- Friday 19th September is the last day to process and submit payments by 1pm cut-off time.
- Ultimate cut-off is Monday 22nd September by 1pm – unplanned/emergency payments only.

Valerie hoped that with warning, the system outage will not cause any issues for school as funding is front loaded. First CSBG payment has been received and second will be received in September. UIFSM for last term of 24/25 and first term 25/26 will be paid in August, also Q1 pupil premium and GLA FSM 90%+ uptake (numbers based on CENSUS data). PE and Sports Grant has been confirmed for 2025/2026 and will be paid in two payments: first in the autumn term and second in the summer.



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Presentation SCHOO

### **Any Questions?**

An SBM asked about planned cuts to Magic Breakfast funding in September. Valerie advised SBMs to contact Hazeline Lawrence or Marcus Robinson for any Breakfast Club funding queries.

An SBM asked if UFSM were based on roll numbers or census, as their catering supplier have informed they will charge a subsidy of up to 100% if meals taken on the day are less than anticipated.

An SBM stated that the TTO allocation received doesn't match what school have paid in backdated TTO payments. Valerie stated that they are paying as detailed from Ann Marie so should be correct, but to email Tony Burton with any discrepancy queries.

An SBM asked if there would be a resident payment spreadsheet issued to check payments received are correct. Advised to contact Caroline Baxter. **Update – Adele has followed up on this to ensure the SEN Finance team are aware that schedules need to be sent out**

Valerie stated that some schools use payment systems for card payments but all companies charge admin fees per transaction.

CP stated that news about procurement cards will hopefully be available at the next meeting.

Open credit facility service from the bank is being wound down but is still available currently to make the cashing of cheques simpler but those who use the service know that the transactions do not always go smoothly.

CP thanked presenters and ended the meeting.