

**Item 6**

**TITLE OF REPORT: School Consultations**

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**Purpose of the Report**

The purpose of this report is to make Schools Forum aware of several Department for Education (DfE) Consultations that are currently open and interested parties are able to respond to them.

**Local Authority Transparency Consultation**

The consultation timeframe is 17 July 2019 to 30 September 2019.

The purpose of the consultation is to outline the current financial transparency arrangements for maintained schools, and to consider possible changes. In doing so, this consultation also outlines the current arrangements for academy trusts. While both academy trusts and maintained schools are now funded through DfE specific grants – the Dedicated Schools Grant (DSG) for maintained schools and General Annual Grant (GAG) for academy trusts – current financial transparency arrangements are different and provide different levels of assurance. Current arrangements for academy trusts therefore provide a useful comparison against which to consider maintained schools. The DfE believe that the current transparency measures used in academies are generally stronger than those in the maintained school sector, which is why this consultation will focus on using or adapting existing academy measures to help change and improve maintained schools' financial transparency and financial health.

Below is a link to the consultation documents and appendix 1 is a Financial Transparency Comparison Table

Appendix 2 contains Gateshead response to the consultation.

<https://consult.education.gov.uk/funding-policy-unit/financial-transparency-of-local-authority-maintained/>

**Extending the Academies Risk Protection Arrangement (RPA) to Local Authority Maintained Schools (LAMS)**

The consultation timeframe is 9 September 2019 to 4 November 2019.

The Department is considering extending the risk protection arrangement (RPA) currently operational for academy trusts (ATs) to the local authority maintained school (LAMS) sector, so that sector can benefit from financial savings such as ATs have attained through membership of the RPA. This could have implications for the LA's insurance service that are currently being considered.

<https://consult.education.gov.uk/risk-protection-arrangement-team/extending-the-academies-risk-protection-arrangemen/>

## **Implementing mandatory minimum per pupil funding levels**

The consultation timeframe is 10 September 2019 to 22 October 2019

The Department for Education is consulting on how to implement the minimum per pupil funding levels in the National Funding Formula (NFF) on a mandatory basis in 5 to 16 school funding. This means that every local authority will have to use the factor in their local funding formulae from 2020-21, which we intend to reflect in the School and Early Years Finance (England) Regulations following this consultation.

The government recently announced that funding for schools and high needs will rise to over £52bn by 2022-23. This investment will benefit every school. It will ensure that per pupil funding for all schools can rise at least in line with inflation next year; and faster than inflation for most. The majority of schools – those attracting their core NFF allocations – will benefit from a 4% increase to the basic per pupil factors and the funding the formula provides for additional needs. The DfE will remove the cap on gains for schools not yet attracting their full gains under the NFF, so that funding flows through in full. The investment the pledge to ensure every secondary school receives at least £5,000 per pupil, and every primary school will be allocated at least £3,750 – for 2021/22 this will rise to £4,000.

The government has also confirmed that it plans to implement a ‘hard’ NFF as soon as possible, whereby schools receive what they attract through the national formula, rather than through different local authority funding formulae. The DfE will work closely with local authorities and other stakeholders in making this transition, including to carefully consider the issues they would need to resolve under a hard formula, such as where funding relies on local intelligence or is tied to local duties. Further detail will be announced in due course, but the DfE will be mindful not to introduce any significant change without adequate lead-in times.

<https://consult.education.gov.uk/funding-policy-unit/mandatory-minimum-per-pupil-funding-levels-in-5-16/>

The LA will be making responses to all three consultations. If Schools Forum would like to respond to any of these consultations, there are 3 options

- Agree to use the LA response
- Agree for the LA response to be e-mailed to Schools Forum for their input
- Hold a short special Schools Forum meeting to discuss and agree the consultation responses

## **Proposal**

Schools Forum considers the information in this report and decide if a response to any these consultations is to be made on behalf of Schools Forum.

## **Recommendations**

It is recommended that Schools Forum consider the information in this report and decide if Schools Forum would like a response to be made in their name and how this will be facilitated.

### **For the following reasons:**

- To ensure that Schools Forum has the option to respond to the three consultations
- To provide Schools Forum with the opportunity to express their opinions

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**Contact:** Carole Smith Ext. 2747

## Financial Transparency Comparison Table

|  | Local Authority Maintained Schools  | Academies  |
|--|---|--|
| Accountable body                       | <p><b>LOCAL AUTHORITY = ACCOUNTABLE BODY</b></p> <p>Departmental frameworks, guidance and conditions of funding agreements apply at LA level. LAs are then responsible for setting local frameworks for their schools. Required to maintain <i>schemes for financing schools</i> (School Standards and Framework Act 1998).</p> | <p><b>ESFA = ACCOUNTABLE BODY</b></p> <p>Academies Financial Handbook (AFH) and conditions of individual funding agreements apply.</p> <p>The prime responsibility sits with the board of trustees, but the Secretary of State (SoS) acts as charitable regulator and this regulation is communicated through the ESFA's Academies Financial Handbook and conditions of individual funding agreements apply.</p> <p>The funding agreements set out the overall relationship with the SoS and provide for the AFH to detail financial management and governance the requirements. The AFH is effectively an appendix to the FA.</p> |
| Annual Accounts                        | <p>LA submits annual accounts at LA level. These do not contain any details relating to individual schools.</p> <p>Maintained schools, or LAs on their behalf, make annual Consistent Financial Reporting returns to DfE giving details of their income, expenditure and balances.</p>  | <p>All academy trusts must produce an annual report and accounts in a format prescribed by the ESFA in its annual Accounts Direction and based on accounting standards which reflect their status as companies and charitable trusts.</p> <p>Academy trusts are also required to submit an annual accounts return, which the ESFA will consolidate into an annual Sector Annual Report and Accounts (SARA).</p>  |
| Annual assurance returns to Department | <p>LA Chief Financial Officers submit signed annual assurance statement and notes to accounts. They gain assurance from schools via the schools financial value standard (SFVS) described below.</p>  | <p>The accounting officer must complete and sign a statement on regularity, propriety and compliance each year and submit this to ESFA with the audited accounts. The accounting officer must also demonstrate how the trust has secured value for money via the governance statement in the audited accounts</p>  |

## Self-assessment

The ESFA requires all LAs to return a signed CFO statement to confirm the number of schools that have complied with the SFVS.

For the 2017/18 cycle LAs had until 31/5/2018 to return their SFVS assurance statements to the ESFA.

From 2019 to 2020 the SFVS is being updated to match the academy school resource management self-assessment tool.

The new version of the SFVS is split into two sections:

- A checklist, which asks questions in six areas of resource management to provide assurance that the school is managing its resources effectively.
- A dashboard, which shows how a school's data compares to thresholds on a range of statistics that have been identified as indicators for good resource management and outcomes.

Academy trusts are required to submit Financial Management and Government Self-assessment (FMGS) in their first year followed by annual Accounting Officer value for money statements from there on.

Tailored version of the revised self-assessment was developed this year for academies.

The academy version of the school resource management self-assessment tool went live in September 2018 and is available here <https://www.gov.uk/government/publications/school-resource-management-self-assessment-tool>

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| <p><b>Budget Setting and Monitoring</b></p> | <p>Our guidance states that the scheme of finance “should contain a provision requiring each school to submit a plan to the authority by a stipulated date showing its intentions for expenditure in the current financial year and the assumptions underpinning the budget plan. The provision may require the submission of revised plans throughout the year.”</p> <p>It also says the school’s formal annual budget plan must be approved by the governing body or a committee of the governing body.</p> <p>LAs may insert in their schemes a requirement that provisional budget plans be submitted by a certain date; but these should be differentiated from the formal budget plan which should not be required before 1 May.</p> | <p>Academies must set a balanced budget and must produce monthly management accounts which must be shared with the chair of trustees each month and other trustees at least six times a year</p>   |
| <p><b>Forecasts</b></p>                     | <p>LAs submit annual forecasts of their planned spend on children’s services including schools. These are published in a statistical release.</p> <p>Our guidance for local authority schemes for financing schools states the LA “may require schools to submit a financial forecast covering each year of a multi-year period.” We ask LAs to consider and explain how forecasts will be used and to ensure requirements are “proportionate to need.”</p> <p>We don’t specify the timelines for forecasts or collect information on what is requested.</p>   | <p>It is a requirement for academy trusts to submit three-year financial forecasts. The ESFA, using financial data supplied by trusts, is also generating wider improvements and delivering value for money for the taxpayer by working with trusts to support effective school resource management, three-year financial forecasting and developing buying hubs and national deals for all schools.</p> |

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| <p><b>Audit</b></p>                          | <p><u>Internal Audit</u></p> <p>The LA will determine an annual risk-based audit programme by reviewing the SFVS. Therefore, not all maintained schools will be subject to internal audit each year. The period within which all schools would be audited at least once will vary between LAs.</p> <p><u>External Audit</u></p> <p>Maintained schools are allowed but not required to procure independent external audits. Maintained schools are included in the remit of the LA statutory external audit but will not be individually audited.</p> | <p>All academy trusts must have an audit committee or equivalent.</p> <p>Academies are required to have an annual independent external audit of their annual report and accounts.</p>  |
|  | <p><b>Both academies and maintained schools have a duty to prevent and detect fraud</b></p>  |  |
| <p><b>Fraud prevention and reporting</b></p> | <p><b>Both academies and maintained schools are required to have whistleblowing policies and procedures in place</b></p>   |  |
|  | <p>The LA are required to report instances of fraud (no minimum threshold) to the ESFA on an annual basis via the assurance statement. They provide value and description of fraud and action taken to address the issue: they do not report amounts recovered. Amounts reported in the last 5 years are:</p>  | <p>The trust must notify ESFA, as soon as possible, of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in any academy financial year. They are required to provide full details of the event(s) with dates, the financial value of the loss, measures taken by the trust to prevent recurrence, whether the matter was referred to the police (and if not why), whether insurance or the RPA have offset any loss. Amounts reported in the last 5 years are:</p> |

Fraud definition – included in footnote in the CFO assurance statement.

“We define fraud as an intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss. We include cases where management authorised action has been taken, including, but not limited to, disciplinary action, civil action or criminal prosecution. Further information about fraud can be found in Cabinet Office guidance”

ESFA may conduct or commission its own investigation into actual or potential fraud, theft or irregularity in any academy trust, and involve other authorities, including the police. ESFA will publish reports about its investigations and about financial management and governance reviews at academy trusts.

ESFA also publishes guidance on reducing fraud in academy trusts. Trusts are required to refer to this and to the findings from ESFA’s investigation reports, as part of its risk management approach.

Proven fraud since 2012 totals £4.9m. This involved theft of money by a member of staff over a substantial period.

Last year the value of reported fraud committed against academy trusts was **£778,894** and the amount recovered by academy trusts was £429,681

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| <p><b>Reporting of Related Party Transactions (RPTs)</b></p> | <p>The 2019-20 version of SFVS contains specific questions relating to RPTs:</p> <p>Question 4: “Are business interests of governing body members and staff properly registered and taken into account so as to avoid conflicts of interest?”</p> <p>Question 24: “Are there adequate arrangements in place to manage conflicts of interest or any related party transactions?”</p> | <p>Trusts must report all RPTs to ESFA in advance of the transaction taking place, using ESFA’s on-line form. This requirement applies to transactions made on or after 1 April 2019.</p> <p>From April 2019, all academy trusts have to seek approval from the ESFA for RPT payments of more than £20,000 and all transactions below £20,000 will be declared. These changes will focus on high-risk transactions, but will avoid unnecessary administrative burden to the sector whilst strengthening accountability and transparency. Any transactions with related parties, over a de minimis level, must be “at cost” (i.e. must not involve any element of profit).</p>   |
| <p><b>Reporting on high pay</b></p>                          | <p>LAs are required to list the salaries of all senior officer posts by job title in their statutory accounts. They are also required to list the total number of salaries in pay bands from £50k.</p> <p>Maintained schools are not required to publish salary levels</p>  | <p>Academy trusts are required to make an anonymised disclosure of any staff earning over £60,000 in their annual report and accounts. It should be noted that this is a charity accounting requirement rather than something the ESFA has imposed.</p> <p>Effective from the 2018/19 Accounts Return, academy trusts will be required to report the total salary expenditure, broken down into teachers, leadership, and administration and support. For individuals whose full-time equivalent emoluments exceed £100,000, the job title and role description should be disclosed per £10,000 bands; and whether the role is predominantly curriculum and education leadership, (e.g. improving pupil attainment and examination performance), or school business management leadership, (e.g. HR and facilities management functions).</p> |

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| <p><b>Governance and personal liability</b></p>   | <p>In all types of maintained school the governing body is responsible for selecting, appointing and holding the head teacher to account, and for overseeing the financial performance of the school and making sure its money is well spent.</p> <p>Individual maintained schools have autonomy over the use of their budgets and their governing bodies are responsible and accountable in law and in practice for all of their schools' major decisions.</p> <p>It is the overall governing body that in all cases remains accountable in law and to Ofsted for the exercise of its functions.</p> | <p>Academies differ in three key ways:</p> <ol style="list-style-type: none"> <li>1. trustees have additional duties under the Companies Act, which reflect their parallel status as company directors, including acting in the public interest, exercising independent judgement and avoiding conflicts of interest.</li> <li>2. trusts must appoint a senior executive as accounting officer who is personally responsible for the proper stewardship of public funds, including the securing of propriety, regularity and value for money. This is personal responsibility which cannot be delegated. These arrangements ensure that there is a chain of accountability for public money. This chain runs from parliament to the Permanent Secretary as Principal Accounting Officer, through the Chief Executive and Accounting Officer of the Education and Skills Funding Agency to each individual accounting officer of an academy trust.</li> <li>3. Academies have a greater degree of flexibility in determining the make-up of boards (governed by their Articles of Association) and the prime responsibility for determining the suitability of individuals joining academy trusts rests with trusts themselves.</li> </ol> |
| <p><b>The Department's Governor's Handbook applies to both academies and maintained schools and sets out in detail the responsibilities and required high standards, behaviours and skills for all members of governing bodies.</b></p> |   |   |
| <p><b>Intervention and powers to remove governing bodies</b></p>  | <p>Local authorities can:</p> <ul style="list-style-type: none"> <li>- Issue a notice of concern which may place restrictions, limitations and prohibitions on the governing body.</li> <li>- Require the governing body to appoint additional governors.</li> </ul>  | <p>Where an academy breaches its terms and conditions the ESFA may issue a Financial Notice to Improve (FNtl).<br/>The ESFA can require a trust to dismiss an individual.<br/>If the trust refuses to act on such requirements the ESFA ultimately reserves the right to withdraw the academy's funding agreement.<br/>Because academy trusts are a charity, they are subject to intervention by the Charity Commission in certain circumstances</p> <ul style="list-style-type: none"> <li>• Number of FNtIs issued (Total): 79</li> <li>• Number of live FNtIs (Total): 42</li> </ul>   |

|                    |   |   |
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|                    | <ul style="list-style-type: none"><li>- Suspend the delegated budget of a school.</li><li>- Suspend a governing body and appoint an Interim Executive Board</li></ul> <p>The DfE does not collect data on how often LAs use these powers.</p> | <ul style="list-style-type: none"><li>• Number of FNtIs issued (since October 2013 – last 5 years): 76</li><li>• Number of live FNtIs (since October 2013 – last 5 years): 42</li></ul> |
| <b>Procurement</b> | <p>Both academies and LA schools operate within the public sector and are required to follow public sector procurement rules concerning free and full competition.</p>  |   |

## Appendix 2

Submitted to **Financial Transparency of local authority maintained schools and academy trusts**

Submitted on **2019-09-16 11:42:15**

### Introduction

#### 1 What is your name?

**Name:**

Carole Smith

#### 2 What is your email address?

**Email:**

carolesmith@gateshead.gov.uk

#### 3 Response Type

**Are you responding as an individual or as part of an organisation?:**

Part of an organisation

**What is your role?:**

Local authority finance officer

**What is the name of your organisation?:**

Gateshead Council

**What type of organisation is this?:**

Local Authority

#### 4 Which local authority are you responding from?

**Which local authority are you responding from?:**

Gateshead

#### 5 Are you happy to be contacted directly about your response?

Yes

### Confidentiality

**6 Do you wish for your response to remain confidential?**

No

**Proposal 1: Making public where local authorities are failing to comply with deadlines for completing assurance returns and financial collections**

**7 We propose to publish the names of local authorities on GOV.UK who fail to comply in any financial year with more than two deadlines from the following collections:1. School Financial Value Standard (SFVS)2. Dedicated Schools Grant CFO assurance statement3.**

**Consistent Financial Reporting4. Section 251 Budget5. Section 251 Outturn**

Neither agree or disagree

**Further comments:**

Disagree if the timescales remain the same, agree if it is longer to compile the information, as sometimes additional time is required due to limited resource in LA's.

**Proposal 2a: Strengthening DSG annual assurance returns: Collecting the number of schools with suspended budgets and notices of financial concern through existing DSG assurance statement**

**8 We propose to collect the number of schools with suspended budgets and notices of financial concern through the existing DSG assurance statement signed by the local authority CFO at the end of the financial year.**

Agree

**Further comments:**

**Proposal 2b: Strengthening DSG annual assurance returns: Adding a new section to the DSG assurance statement that captures the amounts that LAs have recovered from investigating fraud**

**9 We propose to add a new section to the DSG assurance statement that captures the amounts that LAs have recovered from investigating fraud.**

Agree

**Further comments:**

**Proposal 3: Requiring maintained schools to provide local authorities with 3 year budget forecasts**

**10 We propose a directed revision of the schemes for financing schools to make it a requirement for maintained schools to provide local authorities with three year budget forecasts**

Agree

**Further comments:**

All Gateshead schools apart from Special schools have 3 year budget plans. The issue for special schools is that their funding is very volatile and difficult to project.

The other issue is that 3 year budgets are not kept on our Finance system. Currently the information is in an Excel workbook and it would take considerable time to set up look ups and reports to either populate a DfE workbook or an online return. We would also need to have look ups written in our finance system to ensure that data can be downloaded in the required format for the current year.

This will be an additional burden for both our special schools and the LA

**Proposals 4 (a,b,c): Strengthening Related Party Transaction arrangements in maintained schools:**

**Proposal 4a: : Making schools append a list of RPTs to their response to the new question in the Schools Financial Value Standard (SFVS) about their arrangements for managing RPTs, so that the information goes to the local authority and can be passed on to the department**

**11 We propose to make schools append a list of RPTs to their response to the new question in the SFVS about their arrangements for managing RPTs. In addition, we would insert additional columns into the CFO Assurance Statement, to request the number of RPTs and value for each to be disclosed.**

Agree

**Further comments:**

Schools will require additional training to provide this information. Will the data need to be collected in a standard format, and will LA's be expected to check the accuracy of the data. This would be an additional burden for schools to

collect the data and populate the SFVS, and an additional burden on the LA if this was to be part of an annual check, or added to the audit plan.

**Proposal 4b: Making a directed revision to the statutory Scheme for Financing Schools to require schools to report all RPTs, or RPTs above a certain threshold, directly to the local authority**

**12 We propose to amend the scheme for financing schools to require schools to report all RPTs, or RPTs above a certain threshold, directly to the local authority.**

Agree

**Further comments:**

Any additional reporting requirements will be an additional burden on both schools and the LA. Will schools be required to provide a list of related parties to the LA so that it can be checked against transactions? How often would RPT need to be reviewed/checked? If this is part of the year end procedures then this is a particularly busy time of year and will add to the workload of both the LA and schools

**Proposal 4c: Making a directed revision to the statutory Scheme for Financing Schools to require schools to seek permission from the local authority to enter into RPTs above a certain amount.**

**13 We propose to amend schemes to require schools to seek permission from the authority to enter RPTs above a threshold.**

Agree

**Further comments:**

We agree with this additional requirement, however this will be an additional burden for both schools and the LA. How will the LA know if schools have not complied? What action will LA's be required to take for non-compliance. If this is via audit then this will be an additional burden for Audit also.

**Proposal 5: Requiring maintained schools to be subject to internal audit at least every 3 years**

**14 We propose to make a directed revision to the scheme guidance to require that every maintained school be subject to internal audit at least every 3 years.**

Agree

**Further comments:**

This will require additional audit hours to be funded to bring in a 3-year audit programme and will be an additional burden for both the LA and schools

**Proposals 6 (a,b,c): Strengthening arrangements to help schools that are in financial difficulty:**

**Proposal 6a: Requiring schools to submit a recovery plan to their maintaining authority when their deficit rises above 5%**

**15 We propose to make a directed revision to the scheme for financing schools requiring schools to submit a recovery plan to their maintaining authority when their deficit rises above 5%.**

Agree

**Further comments:**

This will be an additional burden and will require additional data collection and reporting for both schools and LA. Recovery plans for some schools will be over a longer period of time due to the nature of the schools and the need to maintain minimum standards and staffing levels for teaching and learning and safeguarding.

**Proposal 6b: Collecting information on the number of recovery plans in each LA through DSG annual assurance returns from the CFO**

**16 We propose to collect information on the number of recovery plans in each LA through the DSG annual assurance return from the CFO.**

Agree

**Further comments:**

Agree with this proposal as long as it is done in conjunction with the LA and does not require additional information from the LA.

**Proposal 6c: Writing to local authorities each year when the end-year data is published, specifying the threshold of deficit that would trigger contact with the Department**

**17 We propose to formalise the approach to working with LAs and include a request for high level action plans from some LAs. This will be achieved by: a) sharing published data on the school balances in each LA, b) using this data and evidence-based reuests from LAs to ensure support is focused where its needed and c) requesting high level action plans from LAs in which the number or proportion of school revenue deficits over 5% is above a certain level**

Agree

**Further comments:**

It would be useful to have an idea of the information that will be required and the format so that we can work with our schools before the implementation to ensure the correct data is collected in the correct format.

**Proposal 7: Increasing transparency in the reporting of high pay for school staff**

**18 We propose that all LA maintained schools should be required to publish annually on their websites the number of individuals (if any) earning over £100K in £10K bandings.**

Agree

**Further comments:**

Agree, however the DfE should provide a standard format and give plenty of notice of when where and the format of the data will need to be published in.

**Proposal 8: Increasing transparency in reporting maintained school income and expenditure**

**19 We propose that all LA maintained schools should be required to publish annually on their websites their latest Consistent Financial Reporting statement of income, expenditure and balances.**

Disagree

**Further comments:**

This will be an additional burden on schools and LA. It could also lead to parents inappropriately challenging schools and governors on items of spend. This information is already available to the public on the DfE website for any interested party - would a link to the DfE's website be sufficient? If not then this would again be an additional burden and careful thought would need to be given to ensure that no individual employee data was published e.g. the salaries of easily identifiable individuals e.g. head teacher or caretaker.

**New financial burdens on local authorities**

**20 Please select all proposals that you believe will place a new financial burden on local authorities from the list below:**

Proposal 2a, Proposal 3, Proposal 4a, Proposal 4b, Proposal 4c, Proposal 5, Proposal 6a, Proposal 6b, Proposal 6c

**Please specify the details and quantification of costs for all proposals you believe will place a new financial burden on local authorities :**

2a - additional data collection and verification. The cost is based on 2 hours of additional finance time at grade K qualified accountant plus on costs (£44.37 \* 2 = £88.74)

3 - This will require more resource from the school budget support team, which will result in schools that currently do not buy a three year plan. This will also impact on the team in terms of resource requirement.

4a - Schools currently have to provide and declare on their websites on a yearly basis an up to date declaration of pecuniary interests. The current format would have to be altered to include a value column. It is difficult to quantify the costs to the LA as it would depend on how many, if any transactions there are.

4b - Additional resource would be needed in 2 areas - revision of the scheme and consultation all schools and Schools Forum, and publishing on our website. An estimate of the additional requirement 12 hours grade M with on costs and overheads (12 \* £50.99 = £611.88)

4c - 70 maintained schools - estimate of 37 hours per year per school at grade I plus grade J/K and M to review.

Grade I = 37\*70= 2590hours \* £37.56 = £97,280.04

Grade J/K = 70 hours \* £44.39 = £3,107.30

Grade M = 70 hours \* £50.99 = £3,569.30

Total =£103,983.64

5 - Clarification needs to be given as to whether the proposal is for full school audit i.e. visiting the school or if self assessment audits are sufficient. If there is a requirement for full audits it would be an estimated additional 560 audit hours at 2019/20 costs would be 560 hours \* grade I £37.56 = £21,033.06

6a - This can be carried out at the same time as 4b - included in that cost

6b - 5 hours Grade M = 37 hours \* £50.99 = £254.95

6c - This is difficult to project as the proposal is vague

Grade J/K 37 hours \* £44.39 = £1,642.37

Grade M 37 hours \* £50.99 = £1,886.63

Total £3,259.06

7 - This will be a cost to schools and to school budget support if it is required to be monitored

**Additional costs for schools**

**21 Please select from the list below all proposals that you believe would result in additional costs for schools.**

Proposal 3, Proposal 4c, Proposal 6a

**Please specify in as much detail as possible what costs you believe would arise and provide figures.:**

3- We currently do not require special schools to produce a 3 year budget forecast as their funding is very volatile and difficult to predict. we have 5 maintained

special schools and this would be at a cost of £900 per school totalling £4,500

4c - additional cost per school = £103,983.64/70 = £1,485.05 per school.

6a This would depend on the format and the frequency of reporting, and could impact on leadership and back office time. As there is no "typical" structure for school leadership and office functions this is very difficult to cost