



SBS Internal Scrutiny case study

Maharishi School

Maharishi School in Skelmersdale, Lancashire is a small, distinctive all-through school with a highly individual ethos.

Founded in 1986 as an independent school, it has been state funded since 2011 when it became one of the first free schools.

Today, pupils from Reception through to Year 11 are educated across two sites. Class sizes are small and there is a strong emphasis on Transcendental Meditation (TM) and consciousness-based education.

That ethos is central to the school's identity, says Chair of Trustees Ian Birnbaum, a former Director of Children's Services and interim Chief Executive in London who helped the school attain free school status.

"It's a unique school," he says. "We believe it's probably the only school in Europe that is fully state funded where pupils practise TM and where consciousness-based education is central.

Consciousness-based education focuses on building the inner life as well as the outer. Our children learn the same subjects as those in any other school but through TM and the use of other principles we also encourage growth from within."

Maharishi School's character and ethos may deliver plenty of benefits for pupils and their families, but its size also creates operational challenges. With limited scope to expand and a lean leadership structure the school must manage resources carefully.

Strong internal scrutiny is especially important in this context. Maharishi School began working with School Business Services two years ago, after its previous internal auditor became its external auditors and recommended SBS to take over the internal auditing role.

Ian describes SBS's model as more online based than the school's previous arrangement, with information uploaded to an online portal and key review meetings held virtually.

Over the past two years, the school has completed six internal audits with SBS, using them to examine a range of areas, many of them non-financial but closely linked to organisational resilience. Reviews have included fraud, anti-bribery and corruption, risk management and data protection. This year there have been audits on estates management, cybersecurity and business continuity. Reviews of pupil attendance, SEND and health and safety management are planned.

SBS provides a framework, the school submits evidence, and a draft report is produced for discussion with the business manager. Recommendations are then turned into management actions, reviewed and agreed before the final report goes to the audit committee. An annual review also checks progress against previous actions, helping ensure the process is one of ongoing improvement.

"SBS works in a forensic way. They are very, very precise," he says. "We have confidence that the reviews they do cover all the bases and in fine detail as well."



He adds: "This is not a tick-box exercise. It's not just going through the motions because the DfE says we've got to have internal audit. We find this valuable."

For Ian, there is real value in what he describes as a detailed, disciplined process.

The clarity of the reports helps the school's audit committee work more efficiently, Ian says, highlighting colour-coded findings, clear recommendations and descriptions of practical management responses. "The reports are helping us," he adds. "They improve the efficiency of our organisation and make sure areas that could have become difficult are picked up earlier."

Ian would recommend SBS's internal scrutiny service to other schools and trusts.

"What they will get is a forensic service which analyses in quite fine detail key areas and gives recommendations for improvement, as well as reassurance when you're doing all the right things," he says. "We will certainly continue with them."

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