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11.0 INCOME

11.1 Introduction

11.1.1 This section provides guidance in relation to income which is collected and banked by School staff. The following types of income are specifically excluded and are covered under other sections of the notes:-

- ◆ Income/reimbursements collected centrally by the Authority and credited to the School's Bank Account as part of the monthly funding instalment.
- ◆ School Fund Income (see Chapter 14).
- ◆ School Meals Income (see Chapter 10) – although on-line income systems are addressed at 11.10.

11.1.2 These notes are intended to cover the full cycle of income collection from the assessment of fees and charges, to the receipt and banking of income and conducting follow-up procedures where this proves necessary.

11.2 Ability to Trade: The Local Authorities (Goods and Services) Act 1971

11.2.1 Schools, as part of the County Council, are bound by the Local Authorities (Goods and Services) Act 1970. The Act introduced the power to supply goods, materials and services between local authorities and to other public bodies so enabling local authorities to make use of surplus capacity and benefit from economies of scale. The link to the defined public bodies means that it cannot be used for trading with private sector companies or individuals.

11.2.2. Schools are educational establishments and must limit their activities to the provision of education. It is acceptable for them to sell a limited range of educational material to students (such as books and calculators) to enable them to continue their studies at home but care must be taken not to stray into the area of trading for its own sake. In other words what can be sold must be reasonably commensurate with the provision of education. However, the Extended Schools initiative, introduced by the Education Act 2002, gives schools wide-ranging powers which are detailed in other publications issued by the LA.

11.2.3 If schools wish to engage to income generation activities they should seek to establish that those activities are firstly, related to the provision of education or permitted under the Extended Schools initiative, and secondly, not in breach of the Local Authorities (Goods and Services) Act 1970. Guidance on these activities should be sought from the Audit Manager (Children's Services) or Senior Lawyer (Education and Employment).

11.2.4 Schools are legally not allowed to trade their services i.e. reprographics and IT maintenance to members of the public. Local firms would register complaints with regard to being undercut by a government funded body.

11.2.5 If in any doubt, schools should contact the Audit Manager (Children's Services).

11.3 Assessing Fees and Charges

11.3.1 A number of charges collected at the school are centrally or nationally determined. These will be reviewed periodically by the Authority and beyond implementing notified charges there is no responsibility falling upon the school regarding policy or reassessment, other than to ensure the increase is implemented on the appropriate date. These include:

- Statutory Purposes e.g. use as a polling station.
- Parish Council meetings.
- Parliamentary Election meetings.

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- Meetings arranged by the Corporate Director - Children & Young People’s Service e.g. consultation meetings.
- Other LA Approved Use e.g. Youth Clubs and Adult Education. School Meal charges.

11.3.2 There are however a number of categories of income whereby the level of charging scales is entirely at the Governing Bodies discretion. These might include:-

- Lettings of premises (other than those detailed in the previous paragraph).
- Charges for additional facilities such as showers, sports equipment etc.
- Charges for examination fees to external candidates.
- Sales of produce.
- Sale of surplus equipment.
- Charges for the use of telephones and photocopiers for private purposes.

11.3.3 All charges should be reviewed at least annually by the Governing Body who should take into account the following criteria:-

- The level of demand and competition for the services in question.
- All elements of cost (e.g. labour, energy, materials) and inflation since the date the charge was last reviewed.
- The degree to which it is intended to subsidise or profit from the charges rendered. However, it should be noted that schools may cross -subsidise lettings for community and voluntary use with income from other lettings, provided there is no net cost to the delegated budget.
- It is recommended that the level of charges reimbursed in connection with LA Approved use should be regarded as a basic minimum when considering charges to other users.
- Determine whether VAT is chargeable (see guidance in Section 16) and, if chargeable, decide if the charge is either “VAT inclusive” or “VAT exclusive”.

11.3.4 The agreed scale of charges, including the basis of any remission arrangements approved by the Governing Body, should be known to all staff involved in income collection and set out on a printed list which can be made available, or displayed, to all prospective customers

11.4 Making the Charge

- 11.4.1 For each service which is to be the subject of a charge it is necessary to consider and determine how the income is to be collected; here the aim is to collect the amount due as efficiently and quickly as possible but by arrangements which also ensure that all amounts due are actually collected.
- 11.4.2 If the scale of charges is known before the service is provided and the amounts involved are relatively low, the aim should be to make the charge at the “point of sale” by collecting cash or cheque.
- 11.4.3 In other cases it may prove necessary to invoice the debtor. If the sum involved is significant, consideration should be given to requiring that a deposit or advance payment be made.
- 11.4.4 Further details are set out below on the procedures to be followed for the collection of cash income and the issue and collection of debtors’ invoices (known as credit income).

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11.4.5 Schools will be collecting income relating to both Voluntary Funds and the BAFS account. In determining whether income is due to the BAFS or Private Fund the following rules should be applied:-

- **all income and** expenditure relating to a particular activity should be processed by either the BAFS Account or the Voluntary Fund; it is not permissible, for example, to charge the expenditure for the school photocopier to the BAFS account yet credit the income for the sale of private copies to the Voluntary Fund;
- all lettings income must be paid into the BAFS Account (although separate rules may apply to Voluntary Aided Schools);
- income must be paid wholly and intact into either the BAFS Account or Voluntary Fund. In other words income due to the BAFS Account must not be paid, initially, into the Voluntary Fund, for subsequent transfer to the BAFS Account (and Vice-versa);
- donations, but not loans, can be made from the Voluntary Fund to the BAFS account. Donations and loans cannot be made from the BAFS account to the Voluntary Fund.

11.5 **Records of Income Due**

11.5.1 In order to ensure that all income due is realised, a **record of debts due** should be maintained; examples include a Sales book, a Lettings Register (see Section 12) or some other form of record of income arising from the fund raising activity concerned. Payments will, of course, be made by a number of different means, including cash, debtors invoice, or in the case of lettings, via a BAFS remittance for LA directed use.

11.5.2 All monies received from School Sales must be recorded in the Sales Book by the subject teacher showing the date of sale, amount received, a brief note of the item in question and the name of the form/class of the pupils concerned. It would be appropriate to note any special circumstance which led to a particularly low price or complete waiver of charges. To save administration, in cases where each child in a group produces identical relatively small items, a “block entry” for the group is acceptable. Subject teachers should then, at the earliest opportunity, hand such money to, and obtain a receipt from, the Administrator responsible for the collection and banking income.

11.5.3 Certain activities may require special consideration regarding the arrangements necessary for the collection of income including, for example, the use of school facilities by individual paying customers. In such cases Internal Audit should be contacted to provide advice on a suitable arrangement which collects the income efficiently and protects the staff involved in the collection process from any possible accusation of malpractice.

11.6 **Raising Debtor Invoices**

11.6.1 Taking into consideration the relatively low number of “credit” transactions made by a school it is considered expedient that all schools should deal with these locally rather than use the LA’s Accounts Receivable system.

11.6.2 This will be achieved by the use of PROFORMA INVOICES. The difference between a PROFORMA INVOICE and the existing “DEBTOR INVOICE” is that the former does not require any entry in the schools’ financial system until the money is received, whereas the latter, **because of VAT legislation**, would require entries to be made both when raising the DEBTOR INVOICE and also when payment is received.

11.6.3 PROFORMA INVOICES (a specimen is attached as Appendix 1) are in three part sets and pads of these can be obtained from Children & Young People’s Finance.

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11.6.4 PROFORMA INVOICES should always be issued promptly, usually as soon as the booking etc has been made, and the second and third copies retained in numerical order in an "UNPAID PROFORMA INVOICES" file.

11.6.5 At least two members of staff should be involved in the debt raising and collection process. This is achieved by the member of staff responsible for raising debtor invoices having no involvement in either the recording or banking of the income when the debt is settled, i.e. no involvement in the activities set out in Section 11.7 below.

11.7 Receiving Payments

11.7.1 *Where Payment should be made*

Wherever practicable payments by either cheque or cash should be made directly to the School Office and not received within the classroom environment by members of the teaching staff. There are situations such as school outings or sales of produce where this policy is not always viable but it should be encouraged.

11.7.2 *Cheque Payments*

If the payment is received by cheque it should be checked to ensure:

- it is crossed and payable to the school;
- where the payee is not known to the school, their address is written on the back of the cheque;
- the cheque is not post-dated;
- the words and figures agree;
- the cheque is signed.

Despite the need to carry out these checks, schools should actively encourage parents and other debtors to make payments by cheque rather than in cash.

11.7.3 *The Use of Receipts*

Receipts should be issued for all school income at the time and point of collection using standard NYCC stationery obtainable from Children & Young People's Finance. The following exceptions apply to this general ruling.

- (a) Where there are large numbers of small transactions in connection with a particular activity which make the issuing of receipts neither viable nor economic e.g. collections from pupils for non uniform days. If this type of collection takes place within the classroom then a composite receipt should be issued by the school office when the collection is handed over by the teacher.
- (b) If the payment is in respect of a PROFORMA INVOICE it will only be necessary to issue a receipt if payment is made in cash or has been specifically requested by the Debtor when making payment. In such cases the second copy of the INVOICE should be removed from the UNPAID PROFORMA INVOICES file, date stamped as received and handed or posted to the debtor.

County receipts must not be used for Voluntary Fund income. Advice on the issue of receipts for Private Fund income is set out in Section 14.4.

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1.7.4 When receipts are issued the following procedures should be adopted:-

- Receipts must only be completed at the time the payment is made and not in the anticipation of income.
- Receipts must be completed in full indicating the date, payer, description of the amount of income, type of remittance e.g. cash or cheque, and the signature of the receiving officer. No alterations should be made to receipts.
- If a receipt is made out incorrectly it should be marked “cancelled” and a new receipt made out. The top copy of a cancelled receipt should be retained in the receipt book.
- Current receipt books should be kept in a secure place when not in use.

11.7.5 If the income is collected by a member of staff other than the Administrator, who normally collects and banks income, then the member of staff concerned should be given a receipt when the money is handed over to the Administrator. Such a transfer should take place at the earliest opportunity and no amount in excess of £10 should be held by any individual member of staff. The receipt can then be attached to the statement of income collected, maintained by the member of staff concerned. Further advice on the records to be kept is included in Section 14 on School Funds in connection with collection and recording of income for trips.

11.7.6 The Administrator shall maintain an exercise book which details the first and last number of each receipt book, the date it was obtained from Children & Young People’s Finance, the name of the person responsible for the receipt book and the date when the receipt book was issued to that person, and the date the completed receipt book was returned by that person.

Records to be Updated within the School Office

11.7.7 All income received by the School Office must be entered on to a SCHOOLS INCOME RECORD as it is received. A copy of this standard form is provided at APPENDIX 2. Particular care is required regarding the correct treatment of VAT. Please refer to Section 16 of this manual.

11.7.8 If the income is in respect of an invoice the UNPAID PROFORMA INVOICE file should be obtained and the particular copy now paid referenced with the date and amount of payment and transferred to a PAID PROFORMA INVOICE file (unless it is only a part payment) which should be maintained in invoice number order. Any second copies which are not required by the debtor as a receipt/VAT INVOICE (see Section 11.6.3 (6) may be destroyed.

11.7.9 The school’s financial system should be updated on a regular WEEKLY basis directly from the SCHOOL’S INCOME RECORD.

Note: Due to rounding differences the VAT calculated by the School's Financial System may vary by the odd penny or so to that appearing on the invoice. If this occurs, override the Financial System VAT with the invoiced amount.

11.7.10 As indicated in paragraph 11.5.4 the member of staff responsible for the tasks listed above should not be involved in the preparation and issue of debtor invoices.

11.8 Security Arrangements and Banking Income

11.8.1 With the number of break-ins and thefts it is important that Headteachers ensure all practicable steps should be taken to safeguard the school’s assets. This is particularly important for liquid assets such as cash and cheques.

11.8.2 All income **must** be banked gross as received without deductions of any expenses and must not be used as petty cash or to cash personal cheques. Similar procedures should be adopted for school fund monies.

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11.8.3 The following general procedures apply in relation to cash holdings and the banking of income unless a specific exception has been agreed with Internal Audit. Failure to adhere to these procedures could jeopardise any subsequent insurance claim.

- (a) All cash and cheques should be ideally held in a locked cash box or sealed packet and placed in the most secure location available within the school, such as a safe, vault or secure store. Key holders should be restricted to a minimum number and keys should be retained on the individual's person and not left in drawers or filing cabinets. These principles should be adhered to both overnight and wherever possible during the working day. On no account should cash or cheques be left unattended prior to storing or banking.
- (b) The records of all such holdings which are, in any event, maintained by the school shall be located separately in order to substantiate any losses should theft take place.
- (c) **Schools should bank at least monthly or whenever the total of cash and cheques held exceeds the insurance limit on the safe. For schools with no safe, the insurance limit is £250 for cash and cheques stored in a locked receptacle.**
- (d) Further detailed information on insurances for cash holding and cash movement can be obtained from the Insurance and Risk Manager at County Hall.
- (e) Whenever possible variations should be made to the timing and route taken by personnel banking monies. If the sum to be banked exceeds £2,000 this duty should be performed by two people.
- (f) Money should always be conveyed in a secure but "anonymous" type of bag.
- (g) Should you have any doubt concerning general security or you require further assistance please contact your local Crime Prevention Officer.

11.8.4 The banking of school income, school fund income and catering income should, wherever practical, be carried out simultaneously.

11.8.5 Income collections arising from fund raising functions, telephone box collections etc should be counted, wherever possible, in the presence of two people.

11.8.6 The precise format of BANK PAYING IN stationery will vary dependent upon your banker but the following guidelines are of universal application.

- (a) The payer and amount of each cheque must be specified on the paying-in slip.
- (b) It should be ensured that the bank staff date stamp the paying-in slip stub retained within the book. School staff will have to ensure that a two-part paying-in book is provided by the school's banker.
- (c) Total the receipts on the copy Receipt Book included in the bankings and then rule off the receipt book at the point concerned having entered the total included in the bankings and the date of banking. It is also suggested that details of the first and last receipt number are entered on the back of the paying-in slip stub.
- (d) Enter the amount and date of banking on the school's INCOME record.

11.8.7 Bearing in mind that the Administrator will also be banking school fund income, care is required as to the use of the correct paying-in book.

11.8.8 *Banking of Catering Income*

The banking of catering income is dealt with in Section 10.7.

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11.9 Follow-up Procedures

11.9.1 Many schools may not encounter problems in following-up unpaid PROFORMA INVOICES because of the limited number of such accounts and the generally amicable arrangements which are thought to exist concerning these particular types of debt. It is however important that even where the volume of accounts is minimal that certain steps are regularly carried out.

- (a) It is expected that all debts should be honoured within four weeks of the receipt of the PROFORMA INVOICE.
- (b) On a regular weekly cycle the UNPAID PROFORMA INVOICES FILE should therefore be reviewed and any outstanding debtors exceeding this four week period should be contacted. Dependent upon the relationship of the school with the debtor this may be verbally or in writing but the latter is recommended as a general ruling. In any event, some action must be taken, including informing the debtor that if the debt is not settled quickly the next stage will involve legal proceedings. Reference should be made on the copy INVOICE as to the date and action taken.
- (c) If, despite a reminder having been sent or given by telephone, a debt remains outstanding then a stronger line must be taken after eight weeks have expired. After consulting with the Head, the debtor must be contacted in writing and informed that arrangements are about to commence for legal proceedings and, if applicable, the proposed withdrawal of any future school facilities to the debtor.
- (d) It is recommended that any debt which remains outstanding after a further two weeks should be referred to the Legal Services Business Unit who will then instigate appropriate legal proceedings. Contact telephone number 01609 532347 or email legal.services@northyorks.gov.uk.

11.10 On-line Income Systems

11.10.1 Following a full tender exercise in in 2009/10 for an on-line payment system for North Yorkshire schools, ParentPay was awarded the contract. ParentPay is an on-line income management and communication system specifically designed for schools. It meets all of the security and audit controls that would be expected of an on-line payment system and is fully supported by Schools ICT.

11.10.2 For further information on ParentPay, contact Helen Coulthard.

11.10.3 Although the County Council has supported the roll-out of ParentPay to interested schools, some schools may wish to consider other service providers. To support schools in doing this, the internal audit service has developed a checklist of questions to be considered. This can be found at Appendix 3.

11.11 Writing off Bad Debts

11.11.1 This, hopefully rare, eventuality should only be taken with the approval of the School's Governing Body as laid down in LMS Finance Procedure Rule 4.15 and if the amount involved exceeds £250 may only be written off with the approval of the Assistant Director, Children & Young People's Finance. A report should be prepared to the Governing Body which outlines the reasons for the proposed write-off and sets out the action which has been taken prior to making the recommendation. If the write-off contains an element of VAT please contact the VAT Officer in Financial Services (see Section 24) for advice.

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11.12 Responsibilities of the Head Teacher in Relation to Income Collection Procedures

11.12.1 In many schools the involvement of the Head Teacher in the detailed procedures concerning income is probably less than in most other aspects of financial administration. It is however important that the Head should be kept informed and able to readily identify problems, potential or actual, which arise including, very occasionally, fraudulent intent. In order to safeguard against these eventualities the following precautions are advocated:-

- (a) The Budget monitoring process in itself should highlight many potential problem areas i.e. if income targets are failing to be achieved.
- (b) It is the Head Teacher's responsibility to endorse the action proposed for debts which have been outstanding for eight weeks.
- (c) An occasional examination of the Income records should be conducted and tests applied to ensure that:
 - The INVOICES have been settled in a timely manner and outstanding debts are being pursued vigorously.
 - All monies can be traced from the SCHOOL'S INCOME RECORD to the appropriate Bank Statements.
- (d) That a satisfactory separation of duties exist i.e.
 - Different members of staff are responsible for raising debts (see Section 11.5) and collecting and recording the settlement of those debts (see Section 11.6).
 - Ideally, although not achievable in many schools, a further separation of duties would be helpful by having a different person take responsibility for updating the financial system as compared with the responsibilities for collecting and recording the receipt of income.

11.13 Retention of Records

11.13.1 See Chapter 19: School Accounting for information about the retention and destruction of records.

NORTH YORKSHIRE COUNTY COUNCIL

VAT NUMBER 259 1077 49

INVOICE

INVOICE NO.

DATE

Payment of this invoice or any queries relating to the contents should be made to:

To:

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£

When making payment please detach this counterfoil and enclose it with your remittance. Should you require a receipt then please enclose the whole account.

INVOICE NO

£

School

GUIDANCE FOR SCHOOLS PLANNING TO IMPLEMENT AN ON-LINE INCOME COLLECTION SYSTEM OTHER THAN PARENTPAY

These notes have been drawn up by Internal Audit to assist those schools who wish to use an on-line income system other than ParentPay. ParentPay has been reviewed by Internal Audit and meets appropriate security standards.

ParentPay is the system recommended by the County Council following a very detailed market testing exercise carried out in 2009. However, it is recognised that a number of alternatives are available to schools which you are free to use, **provided that** there are adequate safeguards in place. The attached questions have been drawn up to assist schools in their evaluation of the various systems on offer but before contracting to purchase any such system schools are **strongly advised** to contact Internal Audit for advice regarding their preferred system. Telephone Mark Fletcher on 01609 532738 or email mark.fletcher@veritau.co.uk.

In any event, if the total of all payments to be made to the supplier over the duration of the contract exceeds £5000 schools are reminded of the need to seek quotations in accordance with LMS Contract Procedure Rules. Since the County Council already has a call off contract with ParentPay this will not be necessary if you use this system – contact Helen Coulthard CYPS Finance for details via email helen.coulthard@northyorks.gov.uk.

Questions that schools should ask suppliers of on-line income collection systems that are to be used as an alternative to ParentPay

1. Do Parents/Carers have secure remote access to their children's accounts?
[Is internet access protected via passwords and SSL encryption? i.e. does the web address start with "https" and does a locked padlock appear in the browser window?]
2. What is the process to set up parental accounts? Is there a capability to use information from MIS and the ability to identify children's accounts to be linked that account?
[It would make life much easier if you could import pupil data from SIMS, or equivalent, rather than have to key it into the new system]
3. Is Parent/Carer access to children's accounts restricted by the Administrator?
[The Administrator at the school be able to suspend any user accounts]
4. What is the system for resetting passwords?
[Ideally parents should be able to do this themselves if they forget passwords – they should receive a prompt by email to re-set them].
5. Does the School Administrator have secure access to all children's accounts within the school?
[The administrator needs to be able to view all transactions]
6. Does the School Administrator have the ability to create additional administrator accounts and option to restrict access for different users in school?
[If there are other staff in the office who need access – and you should have contingency arrangements in place – how are these going to work?]
7. Can individual children's account be linked allowing a parent/carer to make payments for more than one child at the same time and for those payments to be automatically identified and allocated between accounts?
[Parents should not have to log in separately to make payments for each child].
8. Each child's account to have the ability to receive income for multi user defined activities and to automatically identify and allocate payments between activities. *[Payments should not just be restricted to meals monies, but trips, uniforms, photographs etc could be paid for at the same time – the split of these transactions needs to be readily available].*
9. Is there the ability to link more than one parents/carers' account to a child so that different payees can pay for different activities?

[Parents could be separated but agree to make payments alternately or pay for different activities].

10. Transaction history to be available to parents/carers for the current academic year and for the School Administrator for the current and previous 6 years.
[This is non-negotiable since financial records need to be retained for this period by law].
11. Is it possible for parents/carers to send a message with a payment?
[Useful but not essential – you would need a method to be alerted that such a message was there!].
12. Is it possible to set a minimum payment amount which can be adjusted manually by the School Administrator if required?
[Need to have a minimum payment level of, say, £5 to ensure that the cost of transactions is not too high a proportion of what you are receiving].
13. Ability to identify on children's accounts outstanding balances owed for user defined activities.
14. Is the system capable of receiving payments via:
 - Cash/cheque
 - Debit card
 - Credit card
 - Pay point
[All should be possible- cash and cheques would have to be recorded by school staff].
15. Is it possible to allocate transaction charges to the parent/carer or school?
[The school should have a clear policy for this and communicate it with parents/carers].
16. Is it possible to allocate income to more than one user defined bank account?
[May wish to allocate income to school fund for trips or photographs].
17. Is there a facility for the Schools Administrator to make refunds to the original payee either automatically or manually?
[Would be handy to be able to do this rather than have to write out cheques].
18. Is there an automated process for sending emails or producing letters to advise of charges levied against an account or remind a parent/carer that their child's school meal balance needs topping up?
19. Is the Financial Year end process straightforward to operate and does it enable records to be archived?
20. Can accounts be updated automatically from the MIS with details of new starters, leavers and updated personal information and other changes during the year including movements between year groups?
21. Is there the ability to interface with cashless catering systems operated by schools, to update the on line payment system with the current balance for each child and for the on line payment system to update the cashless catering system with payments made?
[Essential if your school operates cashless catering].
22. Are export mechanisms available to enable interfacing with a range of other systems operated by schools including dinner money management software, trip manager software and cash collecting machines?
[Systems that could be used include Tucasi]
23. A detailed transaction report of all payments received identifying the payment method, the type of activity and the account which has been credited with the ability to produce for a user defined period.
24. A summarised analysis of payments received which details the total amount for each type of activity with the ability to produce for a user defined period.

25. User defined mail merge facility and email client
26. A report that identifies outstanding debts analysed by account and activity for a user defined period
27. Ability to create user defined reports
28. A report that identifies leavers and the balances on their closing accounts
29. A report that identifies the balances on all accounts at the end of the financial and academic year
30. The ability to migrate information from existing systems to establish opening balances for individual accounts
31. Does the system use a 128 bit SSL encryption certified by a Certification Authority to Organisation or Extended Validation level? If not please detail how this would be implemented prior to the start of the contract.

[This is absolutely essential and the supplier needs to provide evidence that it complies with the **Payment Card Industry – Data Security Standard** so that cardholder details are not retained].
32. Does the audit trail within the proposed system provide a full "before and after" image of records and fields which have been updated, if not please describe what auditing provisions the proposed system does provide

IMPLEMENTATION/TRAINING/HOSTING AND SUPPORT

33. How does the supplier propose to train school staff?
34. What are the support systems and procedures to provide help desk support to the school?
35. What back up procedures and routines will be put in place for the proposed system?
36. What disaster recovery procedures and equipment will be put in place to ensure service continuity for this contract?
37. What Internet Browsers would your system support?
38. How would the supplier ensure there was sufficient bandwidth to meet user demand given the uncertainty of take up and the estimated maximum potential number of users?