



Audenshaw School

SCHEME OF DELEGATION 2022/23

The Board of Governors should agree a Scheme of Delegation, established as a formal schedule that distinguishes between matters reserved exclusively for the Governors' approval or decision, and matters delegated to committees and individuals. The Scheme of Delegation should include the financial limits and signatories applicable to such matters as placing orders and contracts, and issuing cheques.

This is a key document which forms the basis for all financial controls in the Academy.

OUR MISSION

Our school aims to provide a quality education in a caring community based on values of respect, responsibility and resilience and a relentless pursuit of excellence in all that we do.

OUR VISION

Our School will be recognised as a fully inclusive, aspirational, high achieving centre of excellence, firmly rooted in the local community.

We will create, develop and maintain a challenging and stimulating personalised learning environment where no student is overlooked or left behind and where teaching and learning is high quality, inspirational and innovative.

We will consistently have high academic standards and expectations for every individual and continue to place considerable value on sport and healthy living and developing strong links with the community.

All members of our school community will be valued and every success will be celebrated.

Our School will maintain a safe, secure and caring environment in which to work and learn.

AUDENSHAW SCHOOL SAFEGUARDING STATEMENT

This School is committed to safeguarding and promoting the welfare of children and young people and expects all staff and volunteers to share this commitment.

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1 Powers and Duties Reserved for the Board of Governors

The Board of Governors shall be responsible for:

General

1.1 Approval of a written scheme of delegation of its financial powers and duties to its Resource Committee, the Principal and other staff. The scheme must satisfy the Board of Governor's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Academy.

Budgets/Budgetary Control

1.2 Formally approving the annual Academy budget prior to the start of each financial year.

1.3 Considering budgetary control reports from the Resource Committee at every meeting, with relevant explanations and documentation where required.

1.4 Authorisation of all virements in excess of £30,000 between budget headings. Details of all virements approved and authorised by the Resource Committee are to be formally notified to the Board of Governors.

Purchasing

1.5 Maintenance of a Register of Business Interests for all Governors and those Academy staff with financial responsibilities.

1.6 Authorisation of the advertising of tenders above £100,000, and authorising the award of such tenders.

1.7 Tenders other than the most financially favourable, or late tenders, can only be accepted by the Board of Governors who shall minute the reasons for their decision.

Income

1.8 Authorisation of the write off of debts not collectable (the Secretary of State's prior approval is also required if debts to be written off are above the value set out in section 6).

Security of Assets

1.9 Authorisation of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value in excess of £10,001.

Accounts and Audit

1.10 Appointment of external auditors.

1.11 Reviewing the draft financial statements prior to audit and approval of the audited financial statements prior to submission to the Secretary of State by 31 December.

1.12 Receiving the reports of the external auditor.

1.13 Receiving the reports of the Internal Audit on the use of resources, systems of internal financial control, and discharge of financial responsibilities.

1.14 Informing the DfE if it suspects any irregularity affecting resources.

2 Powers and Duties Delegated to the Resource Committee

The Resource Committee shall be responsible for:

General

2.1 Exercising the powers and duties of the Board of Governors in respect of the financial administration of the Academy, except for those items specifically reserved for the Board of Governors and those delegated to the Principal and other staff.

2.2 Reporting on decisions taken under delegated powers to the next meeting of the Board of Governors.

Budgets/Budgetary Control

2.3 Reviewing the annual Academy budget prior to the start of each financial year and recommending its acceptance, or otherwise to the Board of Governors.

2.4 Considering budgetary control reports on the Academy's financial position at every meeting, taking appropriate action to contain expenditure within the budget and report to the Board of Governors.

2.5 Reviewing the virement of sums between budget heads, subject to a limit of £30,000, as approved and authorised by the Principal, which are to be formally notified to the Resource Committee who shall minute the notification.

2.6 Reporting to the Board of Governors all significant financial matters and any actual or potential overspending.

Purchasing

2.7 Authorising the award of orders and contracts over £10,000 and up to £100,000.

Insurances

2.8 Ensuring that arrangements for insurance cover are in place and adequate.

Security of Assets

2.9 Ensuring that there are annual independent checks of assets and the asset register.

2.10 Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value £5,001 to £10,000 and reporting such authorisations to the Board of Governors.

Personnel

2.11 After due consideration to give financial approval, or not, of permanent or proposed changes to the Academy's establishment.

Accounts and Audit

2.12 Reviewing the draft financial statements and highlighting any significant issues to the Board of Governors, prior to submission to the Secretary of State by 31 December.

2.13 Reviewing the reports of the Internal Audit on the effectiveness of the financial procedures and control. These reports must also be reported the Board of Governors.

3 Financial Powers and Duties Delegated to the Principal

The Principal has delegated powers and functions in respect of internal organisation, management and control of the Academy, the implementation of all policies approved by the Board of Governors.

The Principal will act as the Academy Trust's Accounting Officer.

The Principal shall be responsible for:

Budgetary control

3.1 Reviewing income and expenditure reports and highlighting actual or potential overspending to the Resource Committee.

3.2 Approving virements between budget headings up to £30,000 in consultation with the Chief Financial Officer and reporting such approval to the Resource Committee

Financial Management

3.3 Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.

Purchasing

3.4 Ensuring that all contracts and agreements conform to the Financial Regulations.

Payroll and Personnel

3.5 Approving new staff appointments within the authorised establishment.

3.6 Certifying the payment of salaries each month.

Security of Assets

3.7 Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under their control.

3.8 Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of up to £5,000 and reporting such authorisations to the Board of Governors.

Accounts and Audit

3.9 The operation of financial processes within the Academy, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.

3.10 Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

3.11 Ensuring that all records and documents are available for audit by the appointed external auditors and by the Internal Audit.

4 Financial Powers and Duties Delegated to the Chief Financial Officer

The Chief Financial Officer shall be responsible for:

Budgets/Budgetary Control

4.1 Preparing an annual draft budget plan for consideration by the Resource Committee and Board of Governors before the start of the relevant financial year.

4.2 Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the Resource Committee. Any actual or potential overspending shall be reported to the Resource Committee.

4.3 Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.

4.4 Retention of quotes obtained for goods, works and services.

4.5 Ensuring that all correct invoices are duly certified by authorised staff before payments are made and that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.

4.6 Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.

4.7 Providing virements between budget headings up to £30,000 for approval in conjunction with the Principal and reporting such approval to the Resource Committee.

Purchasing

4.8 Authorising orders and contracts up to £10,000

Payroll and Personnel

4.9 Notifying the payroll administrator of any matters affecting payments to employees.

4.8 Ensuring that the monthly payroll is checked, and certifying it for payment in conjunction with the Principal.

Income

4.10 Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

Banking Arrangements

4.11 Maintaining proper records of account and reviewing monthly bank reconciliations.

Insurances

4.12 Notifying the Resource Committee on any eventuality that could affect the Academy's insurance arrangements.

Security of Assets

4.13 Maintaining a permanent and continuous fixed asset register.

4.14 In the absence of the Principal authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of up to £5,000 and reporting such authorisations to the Board of Governors.

Information and Communication Systems

4.15 Maintaining the standards of control for such systems in operation within the Academy to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

5 Financial Powers and Duties Delegated to Other Staff

Members of staff with delegated responsibilities should be aware that these must be exercised in accordance with Financial Regulations.

The following responsibilities are delegated to other staff in addition to the Principal and the Chief Financial Officer:

Budgets/Budgetary Control

5.1 Curriculum Leaders appointed as Budget Holders are responsible for checking and certifying monthly statements of expenditure against their delegated budget and for reporting any errors or irregularities to the Chief Financial Officer.

Purchasing

5.2 Departmental Budget Holders can authorise a requisition (internally) up to £1,000 provided it is within the scope and remaining balance of their delegated budget. All such requisitions must be authorised by the Chief Financial Officer or Principal.

5.3 The following members of staff, in addition to the Principal, are authorised to open tenders in the presence of another authorised person:

- Chief Financial Officer
- Head of Executive Services

5.4 The following members of staff are authorised to receive and check goods:

- Departmental Budget Holders
- Administrators nominated by the Budget Holder
- Administrators nominated by the Principal.
- Facilities staff
- Finance Officer

6 The Seven Principles of Public Life

All members of staff and governors must adhere to the following principles at all times:

(ORIGINALLY PUBLISHED BY THE NOLAN COMMITTEE: THE COMMITTEE ON STANDARDS IN PUBLIC LIFE WAS ESTABLISHED BY THE THEN PRIME MINISTER IN OCTOBER 1994, UNDER THE CHAIRMANSHIP OF LORD NOLAN, TO CONSIDER STANDARDS OF CONDUCT IN VARIOUS AREAS OF PUBLIC LIFE, AND TO MAKE RECOMMENDATIONS).

Selflessness

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example

7 Summary of Financial Authorisation Levels

Delegated Duty	Value	Delegated Authority	Method
	Up to £1,000	Budget Holder (internal requisition only must be authorised by Chief Financial Officer)	Selection from preferred supplier list unless agreed otherwise with Chief Financial Officer
	£1,001 to £2,500	As above plus Chief Financial Officer	Minimum of three quotes
	£2,501 to £10,000		
	£10,001 to £100,000	As above plus Resource Committee	Formal tendering process, if above the public contract regulation (pcr) threshold using a pcr compliant process or purchasing through a Government approved framework.
	Over £100,000	Board of Governors	
	Authority to accept other than lowest quotation or tender	Board of Governors	
Signatories for cheques, BACS payment authorisations and other bank transfers	Any	Two signatories from: Principal Assistant Principal (Raising Aspirations) Vice Principal (Achievement and Standards) Vice Principal (Personal Development and Support) Chair of Board of Governors	
Signatories for DfE grant claims and DfE returns	Any	Two signatories (or as required by DfE) from: Principal Assistant Principal (Raising Aspirations) Vice Principal (Achievement and Standards)	

		Vice Principal (Personal Development and Support) Chair of Board of Governors	
Virement of budget provision between budget heads	Up to £30,000	Chief Financial Officer in conjunction with the Principal, with reporting to the Resource Committee	
	Over £30,000	Board of Governors	
Disposal of assets	Up to £5,000	Principal, with reporting to the Board of Governors	
	£5,001 to £10,000	Resource Committee	
	Over £10,001	Board of Governors	
Write-off of debts or enter into liabilities subject to a ceiling of £250,000.	1% of total annual income or £45,000 (whichever is smaller) per single transaction or 5% of total annual income in any one financial year per category of transaction .	Board of Governors	
	Beyond these limits	The trust must seek and obtain explicit and prior approval of the Secretary of State, through the ESFA, for the transaction.	
<p>Purchase or sale of any freehold property; Academy trusts must seek and obtain prior written approval from the Secretary of State, via the ESFA, for the following transactions:</p> <ul style="list-style-type: none"> - acquiring a freehold on land or buildings; and - disposing of heritage assets beyond any limits set out in the trust's funding agreement in respect of the disposal of assets generally. <p>Heritage assets are</p>	Any	DfE approval required	

assets with historical artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their own contribution to knowledge and culture, as defend in applicable financial reporting standards.			
<p>Granting or take up of any leasehold or tenancy agreement exceeding seven years. Academy trusts must seek and obtain prior written approval from the ESFA, for the following transactions:</p> <ul style="list-style-type: none"> - taking up a finance lease - taking up a leasehold or tenancy agreement on land or buildings from another party for a lease term of more than seven years; and - granting a leasehold or tenancy agreement on land of buildings to another party for a lease term of any duration. 	Any	DfE approval required	
<p>Gifts and Hospitality (Separate policy)</p>	Over £10	Chief Financial Officer	Declaration of Gifts or Hospitality' form