

SIR ROBERT PATTINSON ACADEMY

SCHEME OF DELEGATION

SEPTEMBER 2018

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1. POWERS AND DUTIES RESERVED FOR THE GOVERNING BODY

The Governing Body shall be responsible for:

101. Approval of a written scheme of delegation of its financial powers and duties to its Business & Resources Committee, Headteacher and Assistant Head/Chief Financial Officer (CFO). This may include temporary amendments to responsibilities or authorisation levels e.g. in the event of prolonged absence of key staff. The scheme must satisfy the Governing Body's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Sir Robert Pattinson Academy. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Sir Robert Pattinson Academy.

The Governors **must** ensure that the requirements for managing connected party transactions are applied across the Academy. The Chair of Governors and the accounting officer (Headteacher) **must** ensure that their capacity to control and influence does not conflict with these requirements. They **must** manage personal relationships with connected parties to avoid both real and perceived conflicts of interest, promoting integrity and openness in accordance with the seven principles of public life as referred to in the Academies Financial Handbook.

<https://www.gov.uk/government/publications/the-7-principles-of-public-life/the-7-principles-of-public-life--2>

Accounts and Audit

102. Arrangement for the appointment of external auditors; and informing the Department for Education (DfE) in the event of the removal or resignation of auditors.
103. Receiving the reports of the external auditor.
104. Receiving the reports of the Internal Auditor on the use of resources, systems or internal financial control, and discharge of financial responsibilities.
105. Informing the ESFA if it suspects any irregularity affecting resources.
106. 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.

Budgets/Budgetary Control

107. The Governing Body receives monitoring reports on the budget from the Headteacher/Assistant Head (CFO) on a regular basis at least 6 times per year and can deal with finance issues that need immediate attention and fall outside the timeframe of operation for the Business & Resources Committee.
108. Formally approving the annual Sir Robert Pattinson Academy budget no later than one month after the receipt of the financial returns for the previous financial year.

109. Considering budgetary reports from the Business & Resources Committee with relevant explanations and documentation where required.
110. Authorisation of all virements in excess of £25,000 between or within budget headings. Details of all virements, approved and authorised by the Business & Resources Committee are to be formally notified to the Governing Body.

Contracts and Purchasing

111. Maintenance of a Register of Business Interests for all Governors and for budget holders with significant spending powers or financial influence including staff involved in the shortlisting or awarding of contracts.
112. Awarding of contracts with a value of between £25,000 and £75,000, following the receipt of either quotes/tenders as determined by Governing Body.
113. Authorisation of the advertising of tenders above £75,000 and the award of such tenders.
114. Tenders other than those representing best value, or late tenders, can only be accepted by the Governing Body who shall minute the reasons for their decision.

Income

115. Authorisation of the write off of debts not collectable above £5,000. The Secretary of State's prior approval is also required if debts to be written off are above the value set out in the annual funding letter.

Security of Assets

116. 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 £5,000.

2. POWERS AND DUTIES DELEGATED TO THE BUSINESS & RESOURCES COMMITTEE OF THE GOVERNING BODY

The Business & Resources Committee shall be responsible for:

General

201. Exercising the powers and duties of the Governing Body in respect of the financial administration of the Sir Robert Pattinson Academy, except for those items specifically reserved for the Governing Body and those delegated to the Headteacher, or to other staff.
202. Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.
203. Reviewing the draft financial statements and highlighting any significant issues to the Governing Body, prior to submission to the Secretary of State by 31 December.
204. Considering the audit management letter taking into consideration any identified weaknesses within the system and suggesting changes to the systems in place.
205. Considering whether to implement any recommendations contained within the management letter
206. Reviewing the reports of the Internal Auditor on the effectiveness of the financial procedures and control. These reports must also be reported to the Governing Body.

Budgets/Budgetary Control

207. Reviewing the annual budget of Sir Robert Pattinson Academy for the forthcoming financial year and recommending its acceptance, or otherwise, to the Governing Body.
208. Considering budgetary control reports on the Sir Robert Pattinson Academy's financial position at every meeting, taking appropriate action to contain expenditures within the budget and reporting to the Governing Body.
209. Reviewing the virement of sums between budget headings, subject to a limit of £25,000. Details of all virements approved and authorised by the Headteacher/Assistant Head (CFO) are to be formally notified to the Business & Resources Committee who shall minute the notification.
210. Reporting to the Governing Body all significant financial matters and any actual or potential overspending.

Contracts and Purchasing

211. Authorising the award of contracts or purchases up to £25,000.

Premises and H&S

- 212 Reviewing, amending and monitoring premises and maintenance plans including those relating to H&S
- 213 Considering capital expenditure projects and grant applications.
- 214 Considering and making recommendations relating to all aspects of Family Learning.
- 215 Ensuring that arrangements for insurance cover are in place and adequate.

Security of Assets

- 216 Ensuring there are adequate arrangements in place for asset management
- 217 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 between £2,500 and £5,000 and reporting such authorisations to the Governing Body.

Personnel

- 218 Authorising permanent changes to the Sir Robert Pattinson Academy staffing structure

3. FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER

Delegation of Headteacher's Responsibilities

The Headteacher has delegated powers and functions in respect of internal organisation, management and control of the Sir Robert Pattinson Academy, the implementation of all policies approved by the Governing Body and for the direction of teaching and the curriculum.

The Headteacher is identified as the Accounting Officer, a post which confers responsibility for financial and administrative matters.

This is recognised as a vital role and, as such, the Headteacher shall be responsible for:

- ensuring regularity and propriety;
- prudent and economical administration;
- avoidance of waste and extravagance;
- efficient and effective use of available resources; and
- the day to day organisation, staffing and management of the academy.

Included in the responsibilities of the Accounting Officer is a duty to take appropriate action if the governing body, or the Chairman, is contemplating a course of action which he or she considers would infringe the requirements of propriety or regularity (including the provisions of the Funding Agreement, the Academy's Development Plan, or other documents setting out the financial duties of the governing body or of any other rules governing the conduct of the body), or would not represent prudent or economical administration, or the efficient or effective discharge of the governing body's functions.

In such circumstances, the Accounting Officer would be required to put his or her objections in writing to the governing body and to advise them of the requirement to inform the DfES Accounting Officer (the Permanent Secretary) and the academy's external auditors, as well as the Comptroller and Auditor General for the National Audit Office (NAO).

Such notification should occur without undue delay.

In addition to their role as Accounting Officer, the Headteacher shall be responsible for the following areas although they may delegate or appoint others to assist in these responsibilities, eg delegate to the Assistant Head (CFO).

Accounts

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

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

Audit

303. Ensuring that all records and documents are available for audit by the appointed external auditors and internal auditor.

Budgetary Control

- 304. Reviewing income and expenditure reports and highlighting actual or potential overspending to the Business & Resources Committee.
- 305. Approving virements between budget headings of between £10,000 and £25,000 and reporting such approval to the Business & Resources Committee.

Contracts

- 306. Exercising the following powers and duties of the Governing Body in respect of the Financial Regulations relating to Contracts:
 - a) Ensuring that all contracts and agreements conform with the Financial Regulations
 - b) Acceptance of quotations up to £25,000 in value.
 - c) Receipt and custody of all tenders.
 - d) Authorisation of senior members of staff to open tenders.
 - e) Signing contracts on behalf of the Governing Body.
- 307. Authorisation of contracts and expenditure of up to £25,000.

Financial Management

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

Security of Assets

- 309. Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under his/her control.
- 310. 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 £2,500 and reporting such authorisations to the Governing Body.

Personnel

- 311. Approving new staff appointments within the authorised establishment.
- 312. Termination of staff contracts in accordance with the relevant personnel policies.

4. FINANCIAL POWERS AND DUTIES DELEGATED TO THE ASSISTANT HEAD (CHIEF FINANCIAL OFFICER)

The Finance Director is identified as the Chief Financial Officer (CFO) whose role is identified as leading on financial matters. The CFO should play both a technical and leadership role, including ensuring sound and appropriate financial governance and risk management arrangements are in place, preparing and monitoring of budgets, and ensuring the delivery of annual accounts.

Responsibilities delegated to the Assistant Head (CFO) include:

Banking Arrangements

401. Ensuring proper records of account and monthly bank reconciliations are maintained.

Budgets

402. Monthly monitoring of expenditure and income against the approved budget and preparing regular reports on the Academy's financial position for submission to the Business & Resources Committee and SLT. Any actual or potential overspending shall be reported to the Business & Resources Committee.

403. Preparing an annual draft budget plan for consideration by the Headteacher, Business & Resources Committee and Governing Body before the start of the relevant financial year.

404. Approving virements between budget headings up to a value of £10,000 and ensuring these are reported to the Business & Resources Committee.

Contracts and Purchasing

405. Authorising orders and contracts up to £10,000.

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

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

408. Ensuring appropriate division of duties between staff responsible for placing orders, checking deliveries and processing payments.

409. Ensuring that all correct invoices are checked and authorised 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.

Income

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

Information and Communication Systems

411. The standards of control for such systems in operation within the Sir Robert Pattinson Academy such as the use of properly licensed software, in conjunction with the IT Technical Department (internal) and the Contracted Support Company (external) and for the security and privacy of data in accordance with the Data Protection Act.

Insurances

412. Notifying the Business & Resources Committee on any eventuality that could affect Sir Robert Pattinson Academy's insurance arrangements.

Payroll and Personnel

413. Ensuring the monthly payroll is checked – carrying out random spot-checks on 10 employee payroll records each month to ensure that the gross pay per the payroll system agrees to the agreed contracted salary held in the personal file.

Security of Assets

414. 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 less than £2,500 and reporting such authorisations to the Governing Body.

5. FINANCIAL POWERS AND DUTIES DELEGATED TO OTHER MEMBERS OF STAFF

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

The following responsibilities are delegated to Academy Deputy Heads/Assistant Heads and other staff as stated:

Contracts

501. The following members of staff, in addition to the Headteacher and Assistant Head (CFO) are authorised to open tenders in the presence of another authorised person:
Deputy Head(s)
Assistant Heads.

Orders for Goods, Works and Services

502. Budget holders, in addition to the Headteacher and Assistant Head (CFO), may authorise orders for goods, works and services up to a value of £1,000. Orders over £1,000 must be countersigned by the Headteacher/Assistant Head (CFO).

Receipt of Goods

503. The following members of staff are authorised to receive goods (i.e. check goods received as ordered, certify services having been carried out as required):

- Budget Holders
- Staff nominated by Budget Holders e.g. Administrator, Technician
- Site Manager and Site staff nominated by Site Manager

Payments

504. The following members of staff in addition to the Headteacher and Assistant Head (CFO) are authorised to certify payments:

- Designated Budget Holders

Payroll

505. The following members of staff, in addition to the Headteacher, are authorised to approve pay changes and appointments, pay documents and time records:

- Chair of Governors
- Deputy Heads

506. Overtime is normally planned and authorised in advance by the Headteacher or Assistant Head (CFO) but records of overtime worked may be also be authorised by other members of Senior Leadership Team.

AUTHORISATION LEVELS

Delegated Only	Value	Delegated Authority
Virements between and within budget heads (all reported to the Business & Resources Committee)	Up to £10,000	Assistant Head (CFO)
	£10,000 to £25,000	Headteacher
	Up to £25,000	To be reviewed by Business & Resources Committee
	Over £25,000	Governing Body
Bank account direct payments, cheque/BACS payment authorisation, direct debit mandates See appendix 1 for list of signatories	Up to £200	One authorised signatory
	£200 to £5000	Any two signatories
	£5000 to £15000	Two signatories, one of whom must be a Governor
Approval to place orders (requisition) / Authorisation of orders	Over £15000	Two signatories from Headteacher, Chair of Governors or Vice Chair of Governors
	Up to £1,000	Budget Holder
	Up to £10,000	Assistant Head (CFO) – to be countersigned by Headteacher
	Up to £25,000	Headteacher
	Over £25,000	Business & Resources Committee
Quotations and Tendering	Over £75,000	Full Governing Body authorisation for advertising and award of tenders
	Up to £10,000	Quotations not required but may be used as part of securing value for money
	£10,000 to £25,000	Minimum of three quotes to be obtained
	£25,000 to £75,000	Governing body has option of obtaining quotes or tenders
	Over £75,000	Formal tendering process unless agreed otherwise by Governing Body
Authority to accept other than lowest quotation	Over OJEU Limit	OJEU advertising required, Governing Body approval (£181302 for supplies and services as at 01/01/18)
	Up to £25,000	Assistant Head (CFO) and Headteacher
	Over £25,000	Business & Resources Committee
Disposal of assets (purchase value)	Over £75,000	Governing Body
	Up to £2500	Assistant Head (CFO) and Headteacher
	Up to £5,000	Business & Resources Committee
Write off bad debts	Over £5,000	Governing Body
	Up to £1,000	Headteacher
Signatories for grant claims / DfE returns	Up to £5,000	Governing Body
	Any	Head, Deputy Head, Asst Head, Assistant Head (CFO)
Income invoice approval	Up to £10,000	Assistant Head (CFO)
	Up to £50,000	Head, Deputy Head, Assistant Head
	Up to £100,000	Head, Chair of Governors
	Over £100,000	Governing Body
Transfers between Academy Bank Accounts	Up to £10,000	Assistant Head (CFO)
	Up to £100,000	Headteacher

SIR ROBERT PATTINSON ACADEMY

List of Authorised Signatories as at 1 September 2018

Post	Current Postholder	Authorisation Requirement
Chair of Governors	Mrs Heather Lee	Can sign cheques over £15,000
Vice-Chair of Govn's	Dr Neil Appleby	Can sign cheques over £15,000
Vice-Chair of Govn's	Mr Nicolas Chambers	Can sign cheques over £15,000
Headteacher	Mr Dale Hardy	Can sign cheques over £15,000
Assistant Headteacher and Chief Financial Officer (CFO)	Mrs Stella Bentley	Cannot sign on main bank account
Assistant Headteacher	Miss Charlotte Davis	
Assistant Headteacher	Mr Anthony Dickens	
Assistant Headteacher	Mr John Griffiths	
Assistant Headteacher	Mr Peter Ward	

All Sir Robert Pattinson Academy cheques and account changes including direct debit mandates require:

- Any one of the above signatories up to a value of £200
- Any two of the above signatories if between £200 and £5000
- Two of the above signatories (one of whom must be a Governor) if between £5000 and £15000
- Two signatories from Headteacher, Chair of Governors and Vice Chair of Governors if over £15000

STAFF AUTHORISED TO USE PURCHASING CARDS

Post	Type of card	Expenditure Level
Assistant Head (CFO)	HSBC credit card	£500
Finance Assistant	HSBC credit card	£4,500
Site Manager	B&Q trade card	£1,000