



**THE FLITCH GREEN ACADEMY**

**Scheme of Delegation**

**September 2023**

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# 1 Powers and Duties Reserved for the Governing Body

The Governing Body shall be responsible for:

## General

**1.1** Approval of a written scheme of delegation of its financial powers and duties to its Finance, Audit and Risk Committee, the Principal and other 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 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 at least two months prior to the start of each financial year (or in a timely fashion in line with the release of indicative budgets).

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

## Purchasing

**1.4** Maintenance of a Register of Business Interests for all Governors and those Academy staff with financial responsibilities (Scheme of delegation for governance functions).

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

**1.6** Tenders other than the most financially favourable, or late tenders, can only be accepted by the Governing Body who shall minute the reasons for their decision.

## Income

**1.7** Authorisation of the write off of debts not collectable (the ESFA's prior approval is also required if debts to be written off are above the value set out in the Financial Regulations).

## Security of Assets

**1.8** 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.

## Accounts and Audit

**1.9** Appointment of external auditors, following recommendation from the Finance, Audit and Risk Committee,

**1.10** Agreeing the draft financial statements following recommendation from the Finance, Audit and Risk Committee,, prior to submission to the Secretary of State by 31 December.

**1.11** Informing the ESFA if it suspects any irregularity/fraud affecting resources, for individuals over £5,000 and cumulatively £5,000 in anyone academic year.

## **2 Powers and Duties Delegated to the Finance, Audit and Risk Committee**

The Finance, Audit and Risk Committee shall be responsible for:

### **General**

**2.1** Exercising the powers and duties of the Governing Body in respect of the financial administration of the Academy, Audits and Risk of the academy, except for those items specifically reserved for the Governing Body and those delegated to the Principal and other staff.

**2.2** Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.

### **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 Governing Body.

**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 Governing Body.

**2.5** Reporting to the Governing Body all significant financial matters and any actual or potential overspending.

**2.6** Monitoring the reports on premises and income generation.

### **Purchasing**

**2.7** Authorising the award of orders and contracts over £20,000 and up to £100,000.

### **Security of Assets**

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

**2.9** 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 Governing Body.

### **Personnel**

**2.10** Authorising permanent changes to the Academy's establishment.

### **Accounts and Audit**

**2.11** 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.

**2.12** Source potential Internal and External Auditors and make recommendations to the 'Members' of the trust.

**2.13** Lead the process of internal scrutiny and decide on the focus for each internal audit.

**2.14** Receive reports from the internal auditor and monitor the action of any recommendations.

**2.15** Receive reports from the external auditor and monitor the action of any recommendations.

**Insurances**

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

**Risk Register**

**2.17** Ensuring a risk register for the academy is in place and reviewed annually.

### **3 Powers and Duties Delegated to the Remuneration Committee**

The Remuneration Committee shall be responsible for:

**3.1** Exercising the powers and duties of the Governing Body in respect of monitoring the performance of the Principal, except for those items specifically reserved for the Governing Body.

**3.2** Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.

**3.3** Undertake the annual performance review of the Principal, including setting of objectives.

**3.4** Monitor previous objectives set and performance of Principal.

**3.5** Review the salary and any increments for the Principal and recommend, it's acceptance, or otherwise to the Governing Body.

## **4 Powers and Duties Delegated to the Curriculum Committee**

The Curriculum Committee shall be responsible for:

**4.1** Exercising the powers and duties of the Governing Body in respect of overseeing the delivery of the curriculum at the Academy, except for those items specifically reserved for the Governing Body.

**4.2** Reporting on decisions taken under delegated powers to the next meeting of the Governing Body.

**4.3** Monitoring the changes to the curriculum as defined by the Government and its implementation within the Academy setting.

**4.4** Monitor and review the progress of pupils and key data gain through teacher assessment and statutory testing.

## **5 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 Governing Body and for the direction of teaching and the curriculum. The Principal shall act as Accounting Officer for the Academy Trust.

The Principal shall be responsible for:

### **Budgetary control**

**5.1** Reviewing income and expenditure reports and highlighting actual or potential overspending to the Finance, Audit and Risk Committee.

### **Financial Management**

**5.2** 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**

**5.3** Authorising orders and contracts over £5,000 and up to £10,000 in conjunction with the School Finance and Business Manager or Vice Principal.

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

### **Payroll and Personnel**

**5.5** Approving new staff appointments within the authorised establishment, excluding members of the senior leadership team.

**5.6** Certifying the payment of salaries each month, in conjunction with the School Finance and Business Manager.

### **Security of Assets**

**5.7** 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.

### **Accounts and Audit:**

**5.8** 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.

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

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

**5.11** Responsibility for setting the Value for Money Statement annually.



## **6 Financial Powers and Duties Delegated to the School Finance and Business Manager**

The School Finance and Business Manager shall be responsible for:

### **Budgets/Budgetary Control**

**6.1** Preparing an annual draft budget plan for consideration by the Finance, Audit and Risk Committee and Governing Body before the start of the relevant financial year.

**6.2** Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the Finance, Audit and Risk Committee. Any actual or potential overspending shall be reported to the Finance, Audit and Risk Committee.

### **Purchasing**

**6.3** Authorising orders and contracts over £1,000 and up to £5,000 in conjunction with Budget Holders.

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

**6.5** Retention of quotes obtained for goods, works and services.

**6.6** 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.

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

### **Payroll and Personnel**

**6.8** Notifying the payroll provider of any matters affecting payments to employees.

**6.9** Ensuring that the monthly payroll, overtime and unpaid leave is checked, and certifying it for payment in conjunction with the Principal.

### **Income**

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

### **Banking Arrangements**

**6.11** Maintaining proper records of account and reviewing monthly bank reconciliations.

### **Insurances**

**6.12** Notifying the Finance, Audit and Risk Committee on any eventuality that could affect the Academy's insurance arrangements.

### **Security of Assets**

**6.13** Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.

Approved by the Full Governing Body on 28<sup>th</sup> September 2023. To be reviewed annually.

## **Information and Communication Systems**

**6.14** 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.

## **7 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 School Finance and Business Manager:

### **Purchasing**

**7.1** The following members of staff, in addition to the Principal and School Finance and Business Manager, are authorised to open tenders in the presence of another authorised person:

- Vice Principal

**7.2** The following members of staff are authorised to receive and check goods, in addition to the Principal and School Finance and Business Manager:

- Vice Principal
- Business Support Administrator