



LANGLEY SCHOOL

SCHEME OF DELEGATION

Author:
Date adopted by Governors

School Business Director
24.11.22 – Finance, Audit & Risk
Management Committee
07.12.22 – Full Governing Body
November 2023

Date to be reviewed:

- 1 General**
- 2 Powers and Duties Reserved for the Governing Body**
- 3 Powers and Duties Delegated to the Finance, Audit & Risk Management Committee**
- 4 Powers and Duties Delegated to the Personnel & Pastoral Committee**
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This policy will be reviewed annually by the Governing Body.

1 General

Under the Articles of Association of Langley School, the Governors may delegate to any Governor, Committee, the Headteacher or any other holder of an executive office such of their powers or functions as they consider desirable to be exercised by them. Any such delegation may be made subject to any conditions the Governors may impose and may be revoked or altered.

Where any power or function of the Governors has been exercised by any Committee, that person or Committee shall report to the Governors in respect of any action taken or decision made with respect to the exercise of that power or function at the meeting of the Governors immediately following the taking of the action or the making of the decision.

The Governors may establish any Committee to exercise powers and functions of the Governors. The constitution, membership and proceedings of any Committee of the Governors, including the formal election of Chair and Vice-Chair of the Committees, shall be determined by the Governors. The establishment, terms of reference, constitution and membership of any Committee of the Governors shall be reviewed at least once in every twelve months. No vote on any matter shall be taken at a meeting of a Committee of the Governors unless the meeting is quorate.

The Governing body is responsible for ensuring that high standards of corporate governance are maintained. It should exercise its powers and functions with a view to fulfilling a largely strategic leadership role in the running of the academy, addressing such matters as:

- policy development and strategic planning, including target-setting to keep up momentum on school improvement;
- ensuring sound management and administration of the academy, and ensuring that managers are equipped with relevant skills and guidance;
- ensuring compliance with legal requirements;
- establishing and maintaining a transparent system of prudent and effective internal controls.
- management of the academy's financial, human and other resources
- monitoring performance and the achievement of objectives, and ensuring that plans for improvement are acted upon;
- helping the academy be responsive to the needs of parents and the community and making it more accountable through consultation and reporting;
- setting the academy's standards of conduct and values;
- assessing and managing risk (including preparation of a statement on the Academy's risk management for its annual report and accounts).

The Governing body have established three committees covering Curriculum, Personnel and Finance.

The Finance, Audit & Risk Management Committee also carry out the functions of an Audit Committee.

2 Powers and Duties Reserved for the Governing Body

The Governing Body shall be responsible for:

General

The approval of a written scheme of delegation of its financial powers and duties to its Finance, Audit & Risk Management Committee, the Headteacher 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.

Considering significant matters affecting pupils' welfare and education.

Ensuring the Academy's goals are being met.

Budgets/Budgetary Control

Formally approving the annual Academy budget at least two months prior to the start of each financial year.

Considering budgetary control reports from the Finance, Audit & Risk Management Committee at every meeting, with relevant explanations and documentation where required. (Governors should consider whether adequate financial monitoring of the Academy's budget and activities is being undertaken).

Progressing on any action identified to improve financial arrangements at the Academy.

Authorising all virements. Details of **all** virements approved and authorised by the Finance, Audit & Risk Management Committee are to be formally notified to the Governing Body by the Chair of Finance under their Committee report.

Payroll and Personnel

Appointing the Headteacher who will act as an ex-officio governor.

Reviewing the management structure to ensure it is operating effectively.

Considering details of any significant matters affecting the Academy's staff.

Ensuring personnel management procedures have been identified, formally approved and documented to cover:

- recruitment (including references and police checks);
- performance appraisal and review;
- equal opportunities;
- disciplinary (including absence policies);
- grievance
- staff expenses

Purchasing

Maintaining a Register of Business Interests for all Governors and those Academy staff with financial responsibilities including senior members of staff.

Authorising the advertising of tenders above £60,000, and authorising the award of such tender. 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.

Reviewing and approving the levels of insurance cover for the Academy's assets as recommended by the Finance, Audit & Risk Management Committee.

Income

Authorising the write off of debts not collectable within the limits set out in the Academy Trust Handbook as recommended by the Finance, Audit & Risk Management Committee.

Security of Assets

Authorisation of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete within the limits set out in the Academy Trust Handbook with an original purchase value over £5,000.

Accounts and Audit

Appointment of external auditors.

Reviewing and approval of the audited financial statements and the report of the Trustees' prior to submission to the Secretary of State by 31 December.

Receiving the reports of the external auditor and considering what actions should be taken arising from their recommendations.

Receiving the reports of the Responsible Officer/Internal Auditor on the use of resources, systems of internal financial control, and discharge of financial responsibilities in conjunction with the Finance, Audit & Risk Management Committee.

Informing the ESFA if it suspects any irregularity affecting resources.

3 Powers and Duties Delegated to the Finance, Audit, Risk & Management Committee

The Finance, Audit & Risk Management Committee shall be responsible for:

General

Exercising the powers and duties of the Governing Body in respect of the financial administration of the Academy, except for those items specifically reserved for the Governing Body and those delegated to the Headteacher and other staff.

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

Reporting to the Governing Body on the review of the risks to which the Academy is exposed and determination of whether systems are in place to mitigate those risks.

The strategic review of the 3/5 year financial stability of the school.

Reviewing any report from the School Business Director in relation to health and safety, buildings and grounds.

Reviewing financial policies and recommending ratification by the Governing Body.

Budgets/Budgetary Control

Considering the indicative funding, notified annually by the ESFA and to assess its implications for the Academy, drawing any matters of significance or concern to the attention of the Governing Body.

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

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.

Reviewing the virement of sums between budget heads, subject to a limit of £30,000, as approved and authorised by the Headteacher and School Business Director.

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

Insurances

Reviewing and recommending to the Governing Body, that the levels of insurance cover for the Academy's assets are adequate.

Purchasing

Authorising orders and contracts between £35,001 and up to £60,000 in conjunction with the Head Teacher; contracts above £60,000 will need to be approved by the Governing Body.

Security of Assets

Ensuring that there are annual checks of assets against the asset register.

Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete, within the limits set out in the Academy Trust Handbook with an original purchase value of between £1,001 and £5,000 and reporting such authorisations to the Governing Body.

Personnel

Authorising permanent changes to the Academy's establishment following recommendations from the Personnel & Pastoral Committee.

Approving the recommendations from the Personnel & Pastoral Committee on salary pay awards not included within budget.

Accounts and Audit

Reviewing the audited financial statements and to recommend to the Governing Body actions as appropriate in response to audit findings, prior to submission to the Secretary of State by 31 December.

Reviewing the reports of the Responsible Officer/Internal Auditor on the effectiveness of the financial procedures and the Academy's internal control systems, before sharing these reports with the Governing Body.

Discussing with the external auditor the nature and scope of each forthcoming audit and to ensure that the external auditor has the fullest co-operation of staff.

Recommending to the Governing Body the appointment or reappointment of the auditors of the Academy.

4 Powers and Duties Delegated to the Personnel & Pastoral Committee

The Personnel & Pastoral Committee shall be responsible for:

General

Exercising the powers and duties of the Governing Body in respect of all personnel and pastoral issues within the Academy, except for those items specifically reserved for the Governing Body and those delegated to the Headteacher and other staff.

Reviewing pastoral policies relating to students.

Establishing, reviewing and making recommendations to the full Governing Body on the Pay Policy and Staffing Policy.

Ensuring all safeguarding and child protection policies are in place and acted upon.

Monitoring the implementation of the behaviour policy.

Monitoring attendance against targets, including persistent absentees.

Engaging with parents to support their child's learning.

Promoting community cohesion with the Academy and wider.

Personnel

Appointing the agreed number of teaching and non-teaching staff, within overall financial constraints, delegating to the Head as appropriate.

Ensuring that the working conditions for all staff are the best that can be achieved within the prevailing physical and financial constraints.

Ensuring all staff have fair access to in-service and professional development opportunities, within financial constraints.

Ensuring the correct procedures are in place and implemented in relation to staff disciplinary or redundancy.

Ensuring consultation with staff on all matters of personnel policy.

Ensuring the Headteacher is consulting, creating and implementing a performance management policy.

Approving the recommendations from the Headteacher on salary pay awards included within budget.

Making recommendations to the Finance, Audit & Risk Management Committee on performance related **and other** pay increases not included within budget.

5 Powers and Duties Delegated to the Curriculum Committee

The Curriculum Committee shall be responsible for:

General

Monitoring students' attainment and quality of learning.

Ensuring the curriculum offered is relevant and appropriate for all students.

Monitoring the diversity of activities and equity of access.

Advising the Governing Body on the Academy's curriculum statutory obligations.

Reviewing any proposals for changes to the curriculum and considering the implications for staffing.

Contributing towards the review, revision and monitoring of the Academy Development Plan.

Establishing and reviewing the school's policies relating to the Curriculum and make recommendations to the Full Governing Body any modifications and changes that need to be made.

Reviewing any report from the School Improvement Partner in relation to standards and achievement to the Academy

6 Financial Powers and Duties Delegated to the Headteacher

The Headteacher 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 Headteacher shall be responsible for:

General

Ensuring regularity and propriety.

Prudent and economical administration.

The avoidance of waste and extravagance.

The efficient and effective use of available resources.

The day to day organisation, staffing and management of the Academy.

Budgetary control

Reviewing income and expenditure reports and highlighting actual or potential overspending to the Finance, Audit & Risk Management Committee in conjunction with the School Business Director and the Finance Team Leader.

Approving virements between budget headings between £15,001 and up to £30,000 and reporting such approval to the Finance, Audit & Risk Management Committee.

Financial Management

Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations in conjunction with the School Business Director and the Finance Team Leader.

Purchasing

Authorising orders and contracts between £15,001 and up to £35,000 in conjunction with the School Business Director; contracts between £35,001 and £60,000 in conjunction with the Finance, Audit and Risk Management Committee; contracts above £60,000 will need to be approved by the Governing Body.

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

Signing cheques for goods, works or services between £5,001 and £15,000 in conjunction with one other signatory, for cheques over £15,000, one of the signatories should be the Chair of Governors.

Payroll and Personnel

Approving new staff appointments within the authorised establishment, except for any senior posts which should be approved by the Governing Body.

Certifying the payment of salaries each month, in conjunction with the School Business Director.

Security of Assets

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 and authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete up to the value of £1,000 and reporting such approval to the Finance, Audit & Risk Management Committee.

Accounts and Audit

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 in conjunction with the School Business Director.

Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information in conjunction with the School Business Director and the Finance Team Leader.

Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer/Internal Auditor in conjunction with the School Business Director and the Finance Team Leader.

7 Financial Powers and Duties Delegated to the School Business Director

The School Business Director shall be responsible for:

General

The day to day management of financial issues including the establishment and operation of a suitable accounting system

The maintenance of effective systems of internal control in conjunction with the Finance Team Leader

Ensuring forms and returns are sent to the DfE in line with the timetable in the DfE guidance.

Budgets/Budgetary Control

Producing the annual budget for consideration by the Finance, Audit & Risk Management Committee and Governing Body before the start of the relevant financial year.

Producing the management accounts and other relevant financial reports for consideration by the Finance, Audit & Risk Management Committee.

Approving virements between budget headings up to a value of £15,000 and reporting such approval to the Finance, Audit & Risk Management Committee in conjunction with the Finance Team Leader.

Payroll and Personnel

Notifying the payroll provider of any matters affecting payments to employees in conjunction with the Headteacher's PA and the Finance Team Leader.

Ensuring that the monthly payroll is checked by the finance team, and certifying it for payment in conjunction with the Headteacher.

Purchasing

Authorising orders and contracts up to £15,000 and orders between £15,001 and up to £35,000 in conjunction with the Head Teacher.

Signing cheques for goods, works or services up to value of £5,000 in conjunction with one other signatory. For cheques between £5,001 and £15,000 with the Headteachers signature and for cheques over £15,000, one of the signatories should be the Chair of Governors.

Banking Arrangements

Ensuring proper records are maintained and ensuring the prompt monthly reconciliation of all bank accounts.

Insurances

Notifying the Finance, Audit & Risk Management Committee on any eventuality that could affect the Academy's insurance arrangements.

Security of Assets

Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant in accordance with the Fixed Asset Procedure and Accounting Policy in conjunction with the Finance Team Leader.

Information and Communication Systems

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 in conjunction with the Deputy Head in charge of curriculum and the Network Manager.

Accounts and Audit

Preparing the annual accounts in conjunction with the Finance Team Leader, properly presented and adequately supported by underlying books and records of the Academy.

Managing the Academy financial position at a strategic and operational level with the framework for financial control determined by the Governing Body.

8 Financial Powers and Duties Delegated to the Finance Team Leader

The Finance Team Leader shall be responsible for:

Budgets/Budgetary Control

The monthly monitoring of expenditure and income against the approved budget and assisting in submitting reports on the Academy's financial position to every meeting of the Finance, Audit & Risk Management Committee. Any significant actual or potential overspend shall be reported to the Finance, Audit & Risk Management Committee.

Assisting in the production of the annual budget plan for consideration by the Headteacher and Governors

Payroll and Personnel

Maintaining staff payroll schedules to ensure accurate monthly payroll checks take place prior to payment approval.

Purchasing

Authorising orders and contracts between £5,001 and up to £15,000 in conjunction with Budget Holders.

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

The retention of three written quotations obtained for goods, works and services for orders over £2,501.

Reporting to the Finance, Audit & Risk Management Committee when orders have been placed outside the remit of the policy.

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

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

Signing cheques for goods, works or services up to value of £5,000 in conjunction with one other signatory. For cheques between £5,001 and £15,000 with the Headteachers signature, and for cheques over £15,000, one of the signatories should be the Chair of Governors.

Income

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

Audit and Accounts

Preparing the annual accounts in conjunction with the School Business Director, properly presented and adequately supported by underlying books and records of the Academy.

9 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 Headteacher, School Business Director and the Finance Team Leader.

Budgets/Budgetary Control

Heads of Faculties and Heads of Department appointed as Budget Holders are responsible for checking and certifying of expenditure against their delegated budget and for reporting any errors or irregularities to the School Business Director. Any actual or potential overspending shall also be reported to the School Business Director. Budget Holders **must** comply with the Purchasing Policy.

Purchasing

The Finance Officer in conjunction with Budget Holders can authorise orders provided they are within the scope and remaining balance of their delegated budget. Orders above £2,501 require three written quotes before they are released by the Finance Team Leader.

At least two persons should be present for the opening of tenders; these could include either the School Business Director or the Headteacher plus a member of the Finance, Audit & Risk Management Committee.

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

- Budget Holders
- Administrators nominated by the Budget Holder

Budget holders are responsible for the retention of quotations obtained for goods and services below £2,500 in line with the requirements of the Purchasing Policy.

Payroll

Budget Holders/Line Managers can authorise time records. Overtime must be authorised by the Headteacher prior to an employee being requested to carry out work additional to their contract.

10 Summary of Financial Authorisation Levels

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods and Services (raising requisitions)	Up to £5,000	Finance Officer (in conjunction with Budget Holders, within delegated budget limits)	Selection from preferred supplier list unless agreed otherwise with FD. Quotation requirements in line with Purchasing Policy.
	£5,001 to £15,000	Finance Team Leader	Minimum of three written quotations for order value above £2,501
	£15,001 to £35,000	School Business Director (Subject to written authorisation by the Headteacher)	
	£35,001 to £60,000	School Business Director (Subject to written authorisation by the Headteacher and Chair of Governors)	
	Over £60,001	Governing Body	Formal tendering process, including advertising in OJEU (if over the OJEU threshold)
Tenders	Authorisation to advertise tenders above £60,000 and authorise award of such tenders	Governing Body	
	Authority to accept tenders other than the most financially favourable or late tenders	Governing Body	
Signatories for cheques	Up to £5,000 – two signatures £5,001 - £15,000 – Headteacher and one other Over £15,000 – Headteacher, Chair of Governors	Two signatories from: - Chair of Governors - Vice Chair of Governors - Headteacher - Deputy Headteacher - School Business Director - Finance Team Leader	
BACS payment authorisations	Any	Two signatories from: - Headteacher - Deputy Headteacher - School Business Director	

Delegated Duty	Value	Delegated Authority	Method
Signatories for ESFA grant claims and ESFA returns	Any	Two signatories (or as required by ESFA) from: - Chair of Governors - Headteacher - Deputy Headteacher - School Business Director	
Virement of budget provision between budget heads	Up to £15,000	School Business Director	With reporting to the Finance, Audit & Risk Management Committee
	£15,001 to £30,000	As above plus Headteacher	with reporting to the Finance, Audit & Risk Management Committee
	Over £30,000	Governing Body	
Disposal of assets	Up to £1,000	Headteacher	With reporting to the Finance, Audit & Risk Management Committee
	£1,001 - £5,000	Finance, Audit & Risk Management Committee	With reporting to Governing Body
	Over £5,000	As above plus Governing Body	
	Acquisition or disposal of a freehold of land or buildings or disposal of heritage assets beyond any limits in the Funding Agreement	Secretary of State approval required in line with AFH	
Write-off of bad debts	Up to limit below	Finance, Audit & Risk Management Committee	With reporting to the Governing Body
	Smaller of 1% of total annual income or £45,000 per single transaction Cumulatively, 5% of total annual income per category of transaction	As above plus Secretary of State approval	
	Any	Secretary of State approval required	

Purchase or sale of any freehold property			
Delegated Duty	Value	Delegated Authority	Method
Granting any leasehold or tenancy agreement. Taking up any leasehold or tenancy agreement on land or buildings exceeding five years	Any	Secretary of State approval required	
Taking up a finance lease on any class of asset for any duration	Any	Secretary of State approval required	