



St. Philomena's Catholic Primary School

Headteacher: Miss V Maher

Scheme of Delegation

2024 /2025

Date of Policy	Signed	Position
February 2025	Veronica Maher	Head Teacher
Monitoring	By	Date
Review	Audit & Resources Committee	Due 13 th March 2025
Review	Full Governing Body	Due 19 th March 2025
Uploaded to website	By	Date
N/A		
<p>This policy will be reviewed annually by the Audit & Resources Committee and Full Governing Body</p> <p>Date of next review : Spring 2025</p>		

SCHEME OF DELEGATION

- 1. Financial Powers and Duties Reserved for the Full Governing Body**
- 2. Financial Powers and Duties Delegated to the Audit & Resources Committee**
- 3. Financial Powers and Duties Delegated to the Head Teacher (Accounting Officer)**
- 4. Financial Powers and Duties Delegated to the Chief Financial Officer**
- 5. Financial Powers and Duties Delegated to Other Staff**
- 6. Chairs Action**
- 7. Summary of Financial Authorisation Levels**
- 8. Accounts Payable – Separation of Duties**
- 9. Financial Policies that Impact on the Above Duties**

1. Powers and Duties Reserved for the Governing Body

The Governing Body of the academy has wide responsibilities under statute, regulations and the Funding Agreement. It is specifically responsible for ensuring that the trust's funds are used only in accordance with the law, the board's powers under the Funding Agreement, Articles of Association and the Academies Financial Handbook. The Governing Body shall be responsible for:

- Ensuring Governors are aware of their statutory duties as company directors as set out in sections 170 to 177 of the Companies Act 2006.
- Approval of a written scheme of delegation of the financial powers and duties delegated to the Audit & Resources Committee, Head Teacher, Chief Financial Officer 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.
- Ensuring value for money through economy, efficiency and effectiveness over its use of the trust's funds.
- Appointing a Head Teacher who will act as an ex-officio trustee.
- Appointing the Head Teacher as the academy trust's Accounting Officer.
- Appointing a suitable qualified Chief Financial Officer.
- Approval of the Scheme of Delegation as recommended by the Audit & Resources Committee.
- Formally approving a balanced budget within the timescales required by the ESFA.
- Approval of the academy trust's financial policies as recommended by the Audit & Resources Committee.
- Considering budgetary control reports from the Audit & Resources Committee at full Governing Body meetings, with relevant explanations and documentation where required.
- Authorisation of the advertising of tenders between £50,000 and EU Tendering Thresholds and authorising the award of such tenders.
- Authority to seek professional advice for contracts in excess of EU Tendering Thresholds and the subsequent authorisation of such contracts.
- Authorisation of the write off of debts and losses within the limits authorised by the EFA as detailed in the Academies Financial Handbook 3.6.
- Authorisation of the disposal of fixed assets owned by the academy as detailed in the Academies Financial Handbook.
- Authorisation of staff severance and compensation payments within the limits detailed in the Academies Financial Handbook.
- Ensuring that professional advice is sought where appropriate, in relation to complex financial transactions.
- Approval of the appointment of external auditors and issue of the formal letter of engagement.

- Reviewing the draft financial statements prior to audit and approval of the audited financial statements prior to submission to the ESFA by 31 December.
- Receiving the reports of the external auditor in liaison with the Audit & Resources committee.
- Receiving the reports of the Internal Audit Service on the use of resources, systems of internal financial control, and discharge of financial responsibilities in liaison with the Audit & Resources committee.
- Informing the ESFA if it suspects any irregularity affecting resources.

2. Powers and Duties Delegated to the Audit & Resources Committee including Audit

The Audit & Resources Committee shall be responsible for:

- 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 Head Teacher and other staff.
- To monitor and review procedures for ensuring the effective implementation and operation of financial procedures including the Scheme of Delegation, bank mandate and separation of duties and where appropriate make recommendations for improvement.
- To develop, review and recommend relevant financial and accounting policies in accordance with Financial Regulations (see section 9 below).
- To consider the academy's general annual grant funding, notified annually by the ESFA. To assess its implications for the academy, in consultation with the Head Teacher, in advance of the financial year. Any matters of significance or concern to be flagged for the attention of the full governing body.
- To scrutinise, consider and recommend acceptance/non-acceptance of the academy's annual and three year budget to the governing body at the start of each financial year.
- To monitor and review expenditure on a regular basis and ensure compliance with the overall financial plan for the academy, and in line with the Academies Financial Handbook, drawing any matters of concern to the attention of the governing body. As part of this the committee will:
 - i. Monitor and review all on going service level agreements and contracts on an annual basis;
 - ii. Approve non routine expenditure in accordance with the scheme of delegation;
 - iii. Ensure the principles of best value are followed when making decisions;
 - iv. Monitor statistics, performance indicators, benchmarking data and other non-financial data affecting the budget, directing action as appropriate; and
 - v. Monitor capital expenditure and take appropriate steps in the event of possible over or under spending.
- Review the virement of sums between budget headings, up to the limit of £10,000, as approved and authorised by the Head Teacher and Chief Financial Officer. These are to be formally notified to the Audit & Resources Committee who shall minute the notification.

- Approve the virement of sums between budget headings, above the limit of £10,000, as recommended by the Head Teacher and Chief Financial Officer.
- Authorising the award of orders and contracts over £10,000 and up to £50,000.
- Agreement on the type of tendering process to be adopted for contracts between £50,000 and EU Tendering Thresholds.
- 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.
- To co-ordinate the preparation of the Trustees Report and approve the financial statements to form part of the annual report of the governing body in accordance with the Year End Accounts Direction for filing in accordance with the Companies Act and Charity Commission requirements.
- Reviewing the draft financial statements and highlighting any significant issues to the full Governing Body, prior to their approval and submission to the ESFA.
- Reviewing the reports of the Audit & Resources Committee and Internal Audit on the effectiveness of the financial procedures and control and recommending improved processes where appropriate.
- Ensuring that all the trust's property is under the control of the trustees, and that measures are in place to prevent losses or misuse, including maintenance of adequate fixed asset registers.
- Ensuring all financial documents and information required to be published on the school website are up to date and available in appropriate formats.
- To ensure that the academy completes all financial returns required by the ESFA in accordance with the published guidance and deadlines.
- Gaining assurance that the academy's risk management, control and governance arrangements are adequate and effective.
- Monitoring, implementation and maintenance of the academy's risk management plan.
- Reviewing the effectiveness of the institution's systems of internal control and advising the governing body accordingly.
- Considering and advising the governing body on the appointment and terms of engagement of the internal audit/internal scrutiny service.
- Considering and advising the governing body on the internal audit services/internal scrutiny risk assessment strategy.
- Considering the major findings of internal audit/internal scrutiny investigations and management responses.
- Promoting and securing appropriate co-ordination between the internal audit and external auditors.
- Advising the governing body on the internal audit/internal scrutiny plan and progress against it.

- Monitoring the implementation of audit-based recommendations.
- Advising the governing body on whether it should approve the internal audit/internal scrutiny report.
- Establishing and monitoring appropriate performance indicators to measure the effectiveness of the work of the internal audit service/internal scrutiny and advising the governing body accordingly.
- Considering the adequacy of resources for the internal audit service/internal scrutiny.

External Audit

- Advising the governing body on the appointment of the external auditors.
- Monitoring the effectiveness and performance of the external auditors through appropriate performance indicators.
- Reviewing the nature and scope of the external audit strategy and plan.
- Reviewing the annual external audit management letter and the financial statements.
- Securing appropriate liaison between external and the internal audit service/internal scrutiny.

Value for Money

- Ensuring satisfactory arrangements are in place to promote the economical, efficient and effective management of all the academy's resources.

Reporting

- The Audit & Resources committee will report to the full governing body after each meeting. A copy of the committee minutes would normally suffice.
- The committee will prepare an annual report for the governing body covering the financial year. It should details any significant events up to the date of preparation of the report and include the committee's opinion on the adequacy and effectiveness of the institutions arrangements for:
 - i. Risk management, control and governance
 - ii. Economy efficiency and effectiveness.

3. Financial Powers and Duties Delegated to the Head Teacher (Accounting Officer)

The Head Teacher 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 Accounting Officer is personally responsible to Parliament, and to the Accounting Officer in the ESFA, for the resources under their control, and must be able to assure Parliament and the public of high standards of probity in the management of public funds.

The Head Teacher shall be responsible for:

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- Assuring the board that there is compliance with the Handbook, the Funding Agreement and all relevant aspects of company and charitable law. (This responsibility cannot be delegated)
 - Achieving value for money to deliver the best possible educational and wider societal outcomes of all the resources in the trust's charge.
 - Ensuring the maintenance of proper financial records and accounts and for the management of opportunities and risks.
 - Advising the board in writing if, at any time, in her opinion, any action or policy under consideration by them is incompatible with the terms of the Handbook or Funding Agreement.
 - Advising the board in writing if the board appears to be failing to act where required to do so by the terms or conditions of the Handbook or Funding Agreement.
 - Advising the ESFA's Accounting Officer in writing, if despite providing advice the board is minded to proceed, the Accounting Officer still considers that any action proposed by the board to be in breach of the Handbook or ESFA.
 - Completing the Accounting Officer's annual statement for inclusion into the academy trust's annual report, in the format specified within the ESFA's Accounts Direction.
 - Ensuring that the academy trust's final budget is submitted to the ESFA, in the format specified, by the required deadline.
 - Completing and signing Value for Money statement annually that must be sent to the ESFA and be published on the academy trust's website.
 - Ensuring that persons signing for other contracting parties in tendering negotiations have authority to bind it.
 - Ensuring the academy trust has adequate insurance cover including building, contents, business continuity, employers and public liability and any cover required for motor vehicles.
 - Reviewing income and expenditure reports on a monthly basis and highlighting actual or potential overspending to the Audit & Resources Committee.
 - Approving virements between budget headings up to £5,000 and reporting such approval to the Audit & Resources Committee.
 - Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.
 - Authorising orders and contracts up to £10,000 in conjunction with the Chief Financial Officer.
 - Ensuring that all contracts and agreements conform to the academy Financial Regulations.
 - Approving new staff appointments within the authorised establishment.
 - Checking the monthly payroll reports and certifying the payment of salaries each month, in conjunction with the Chief Financial Officer.
 - Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc. under his control.

4. Financial Powers and Duties Delegated to the Chief Financial Officer

The Chief Financial Officer shall be responsible for:

- Delivery of the trust's detailed accounting processes.
- Applying discipline in financial management, including managing banking, debt and cash flow, with appropriate segregation of duties in line with the approved Scheme of Delegation.
- Providing technical advice in relation to the financial aspects of the academy trust.
- The maintenance of an up to date Register of Business Interests for all Governors and Academy staff with financial responsibilities.
- Preparing an annual draft budget plan in liaison with the Head Teacher for consideration by the Audit & Resources Committee and Governing Body before the start of the relevant financial year.
- Preparation of timely monthly management accounts including income and expenditure reports on an accruals basis, cash flow forecasts and budget forecasts as appropriate.
- Monthly monitoring of expenditure and income against the approved budget and submitting reports on the academy's financial position to every meeting of the Audit & Resources Committee. Any actual or potential overspending shall be reported to the Audit & Resources Committee.
- Providing a point of liaison with the academy trust's accountants to assist with the preparation of the annual financial statements.
- Providing a point of liaison to assist the Internal Audit and External Auditor in their work.
- 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.
- Ensuring that cash is managed appropriately, bank accounts do not go overdrawn and bank and control accounts are reconciled monthly.
- Notifying the payroll provider promptly of any matters affecting payments to employees.
- Ensuring that the monthly payroll is checked, and certifying it for payment in conjunction with the Head Teacher.
- Providing monthly cost centre reports to appointed budget holders.
- Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- Selection, planning and oversight of any capital projects

- Notifying the Audit & Resources Committee on any eventuality that could affect the Academy's insurance arrangements.
- Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.
- Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.
- Ensuring that all financial records and documents, including quotes obtained for goods, works and services are retained securely for the required retention periods.
- 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 Head Teacher and Chief Financial Officer:

- The Deputy Head Teacher may be required to approve the payment of the monthly payroll in the absence of the Head Teacher.
- The following members of staff, in addition to the Head Teacher and Chief Financial Officer, are authorised to open tenders in the presence of another authorised person:
 - Deputy Head Teacher
- The following Members of staff are authorised to receive and check goods:
 - Administrative Staff
 - Site Manager

A temporary Scheme of Delegation may be put in place during holiday periods authorising named members of staff to act on behalf of the Head Teacher should they not be contactable and an emergency arises. The Chair of Governors will be notified.

6. Chair's Action

- The Governing Body has also made provision for some decisions and functions to be undertaken by Chair's action. This could be the Chair or, in their absence, the Vice Chair of the Full Governing Body or the Chair or, in their absence, the Vice Chair of Audit & Resources Committee or the Chair or, in their absence, the Vice Chair of Standards Committee.
- The Chairs, or in their absence, the Vice Chairs of the committees may act on behalf of the committee they chair between meetings, over a matter which in their option is either (i) urgent and delay until the next date for a meeting would be detrimental or (ii) is a minor matter falling within the spirit of existing policies. The Chair, or in their absence, the Vice Chair must consult

with the Head Teacher and other members of the committee before taking a decision and any such decision will be reported to the next meeting of the Committee.

- Chair's Action may be used for the approval of expenditure in exceptional circumstances. Exceptional circumstances should be related to urgent repair of where delay would create operational or financial implications for the school.
- Approval should be agreed by the Chair of the Governing Body and the Head Teacher and expenditure should be in line with the levels of financial authorisation.
- The Governing Body accepts responsibility for any action taken by Chair's Action.

7. Summary of Financial Authorisation Levels

In all transactions, irrespective of whether the Secretary of State's approval is required, Academy name Trust will obtain relevant professional advice where appropriate including that of the external auditor where necessary.

Delegated Duty	Value	Delegated Authority	Method
Ordering Goods and Services	Up to £5,000	Head Teacher or Deputy Head Teacher in her absence.	Select one supplier and place order
	£5,001 to £10,000	Head Teacher or Deputy Head Teacher in her absence.	Minimum of three quotes and formal written official order or its equivalent for the accepted quote.
	£10,001 to £50,000	Audit & Resources Committee	Minimum of three quotes and formal written official order or its equivalent for the accepted quote.
	Between £50,000 and EU Tendering Thresholds	Governing Body	Formal tendering process as agreed and minuted by the Audit & Resources Committee.
	Above EU Tendering Thresholds £113,057 Supplies & Services £4,348,350 Works (Jan 2012)	Governing Body	Professional advice to be sought
Signatories for ESFA grant claims and ESFA returns	Any	Head Teacher (in capacity as Accounting Officer); or as required by the ESFA	
Virement of budget provision between budget heads	Up to £5,000	Head Teacher	
	£5,001 and above	Audit & Resources Committee	
Acquisition and disposal of fixed assets	Acquiring a freehold on land or building	Secretary of State, via ESFA	Principles of best value must apply.

	Disposing of freehold on land or buildings	Secretary of State, via ESFA	Separate disclosure is required in the annual accounts for all transactions exceeding £5,000
	Disposal of any other fixed asset up to £5,000	Audit & Resources Committee	
	Disposal of any other fixed asset over £5,000 and up to £50,000	Governing Body	
Leasing	Taking up a finance lease on any class of asset for any duration from another party.	Secretary of State, via ESFA	Principles of regularity, propriety and value for money must apply. Separate disclosure is required in the annual accounts for all transactions exceeding £5,000
	Taking up a leasehold tenancy agreement on land or building from another party for a least term of more than five years		
	Granting a leasehold or tenancy agreement on land or buildings to another party for a least term of more than five years.	In line with 'Ordering Goods and Services' delegations above.	
Writing-off bad debts & losses and entering into guarantees, indemnities or letters of comfort	1% of total income or £45,000 (whichever is smaller) per single transaction;	Governing Body	The amounts for write-offs are before any successful claims from an insurer. Total annual income is defined as grant income as disclosed in the trust's last set of audited accounts. The categories of transactions are defined as (a) write off of debts and losses, and (b) guarantees indemnities and letters of comfort. Separate disclosure is required in the annual accounts for all transactions exceeding
	Cumulatively, 2.5% of total annual income in any one financial year per category of transaction if the trust has not submitted timely unqualified financial returns for the previous financial years.	Governing Body	
	Cumulatively, 5% of total annual income in any one financial year per category of transaction providing the trust has	Governing Body	

	submitted timely unqualified financial returns for the previous financial years.		£5,000
	Beyond these limits	Secretary of State via the ESFA	
Payroll Report Monthly Check	Full check of individuals on report	Head Teacher and/or Chief Financial Officer	Payroll report checked to establish validity of payroll payments to staff
Payroll authorisation	Full monthly payroll charge	Head Teacher or Deputy Head/Chief Financial Officer in absence of Head Teacher	Payroll report to be initially checked and authorised by the Chief Financial Officer
Personnel Records	Access to individual staff records	Head Teacher Deputy Head Chief Financial Officer Senior Admin Officer	
Staff severance & compensation payments	Where non -statutory/ non -contractual element is under £50,000	Governing Body	Separate disclosure is required in the annual accounts for all transactions exceeding £5,000
	Beyond this limit	HM Treasury via the ESFA	Refer to Financial Handbook for guidance.
Any form of borrowing	Any amount	Secretary of State, via ESFA	
Any irregular or improper transactions	Any amount	ESFA or HM Treasury dependent on the nature of the transaction.	

8. Separation of Duties

(a) Initiating Officer:

A member of staff authorised by the Governing Body to sign official orders (or order requisitions where utilised) on behalf of the academy.

- Head Teacher, or in her absence the Deputy Head Teacher

(b) Authorising Officer:

A member of staff other than (a) or (c), who passes an invoice for certification, having confirmed receipt of goods or services and checked arithmetical accuracy, quantities, prices etc. to the original order.

- Chief Financial Officer

(c) Certifying Officer

A member of staff other than (a) or (b) designated by the Governing Body to certify individual invoices for payment. In certifying an invoice for payment the Certifying Officer is indicating that all relevant Financial Regulations have been complied with.

- Deputy Head Teacher, or Head Teacher if the Deputy Head Teacher has acted as Initiating Officer

(d) BACS Signatories

The Governors determine a minimum of three BACS / BACS signatories, of which two should sign each BACS / BACS Authorisation for the academy bank account. The BACS / BACS signatories may include any of the persons (a) to (c) above.

At St Philomena's the BACS signatories will normally be the Head Teacher, Deputy Head Teachers, Chief Financial Officer.

Formal Documentation

The current bank mandate and authorised signatory form approved by the Governing Body is held securely at the school.

10. Accounting & Financial Policies that impact on the above duties

- Charging & Remissions
- Anti-Fraud Policy
- Anti-bribery Policy & Procedures
- Whistleblowing
- Governors' Expenses
- Gifts and Hospitality
- Lettings
- School Procurement/Credit Cards
- Model ICO Publication Scheme
- Competitive Tendering
- Business Continuity