

POLICY FOR FINANCIAL DELEGATION

The purpose of this document is to indicate the areas of responsibility held and delegated by the Governing Body.

The overall aim is to establish a clear, efficient and effective system of financial management and to clarify the roles and responsibilities involved.

The Governing Body accepts the advice and guidance with regard to finance as outlined in the current school guidelines; Westmorland & Furness LA Scheme for Financing Schools / PRUs.

Accordingly the Governing Body have made the following decisions with regard to the delegation of powers and responsibilities.

ITEM A	Preparation of school management plan and budget
<p>Responsibility of <i>Head Teacher, Finance Lead and Resources Committee</i> Delegated to / Carried out by <i>Finance Lead and Accountant</i> Notes / Additional Comments: <i>Accountable to Governing Body via Resources Committee</i></p>	
ITEM B	Decisions on how to spend the resources (the detailed items purchased)
<p>Responsibility of <i>Head Teacher (within budget allocations)</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments: <i>Accountable to Governing Body via Resources Committee</i></p>	
ITEM C	Decisions to transfer resources between budget headings (after the spending plan for the year has been approved)
<p>Responsibility of <i>Governing Body via Resources Committee</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments: <i>Accountable to Governing Body via Resources Committee</i></p>	
ITEM D	Advising the LA of significant financial decisions to be considered by the Governing Body
<p>Responsibility of <i>Governing Body</i> Delegated to / Carried out by <i>Chair of Governors</i> Notes / Additional Comments:</p>	
ITEM E	Preparation of Financial Report to Governors
<p>Responsibility of <i>Finance Lead/Head teacher</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments: <i>Accountable to Governing Body via Resources Committee</i> Frequency: <i>Five times a year</i></p>	
ITEM F	Staffing issues (e.g. Appointment, Dismissal, Disciplinary/Grievances)
<p>Responsibility of <i>Governing Body</i> Delegated to / Carried out by <i>Head Teacher</i> Notes / Additional Comments: <i>Accountable to Governing Body via Resources Committee</i></p>	

ITEM G	Preparing/certifying prime documents and claims relating to the appointment, dismissal and payment of employees (<i>This includes timesheets and mileage claims</i>)
<p>Responsibility of <i>Governing Body</i> Delegated to / Carried out by <i>Head Teacher</i> Notes / Additional Comments</p> <p><i>Also summarise the arrangements for checking and authorising monthly payroll runs, and who has the delegated authority for this: Payroll runs are drawn up by our payroll partner (North Yorkshire County Council as at 29.03.2023), having been checked and authorised by the HR & Operations Lead/HR & Recruitment Administrative Lead.</i></p>	
ITEM H	Incurring expenditure (e.g. the placing and authorisation of orders)
<p>Responsibility of <i>Head Teacher</i> Delegated to / Carried out by <i>Designated Admin staff (Sharon Marshall)</i> Notes / Additional Comments</p>	
ITEM I	Checking goods and services received (quantity, quality, price)
<p>Responsibility of <i>Head Teacher and Admin Staff</i> Delegated to / Carried out by <i>Admin Staff</i> Notes / Additional Comments</p>	
ITEM J	Authorising payments (<i>approval of invoices for goods and services</i>)
<p>Responsibility of <i>Head Teacher</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments <i>All invoices should be marked as paid and signed as evidence of being checked and approved for payment</i></p>	
ITEM K	Updating of School's Accounting System / Income and Expenditure Records
<p>System used - <i>Sage</i> Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>Finance Lead, designated Admin staff</i> Notes / Additional Comments</p>	
ITEM L	Earmarked Grants - Maintenance of the records for Earmarked Grant Allocations
<p>Responsibility of <i>Head Teacher</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments <i>Accountable to Governing Body via Resources Committee</i></p>	
ITEM M	Monitoring of spending and costs
<p>Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments <i>Accountable to Governing Body via Resources Committee</i></p>	

ITEM N	Reconciliation of school financial records to LEA information
Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>James Mason (Stables, Thompson & Briscoe)</i> Notes / Additional Comments <i>(please note that Financial Regulations determine that an Independent review of reconciliation should be carried out and evidenced)</i>	

ITEM O	Reconciliation of the accounting system Control Accounts (where applicable)
Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>James Mason (Stables, Thompson & Briscoe)</i> Notes / Additional Comments	

ITEM P	Reconciliation of school financial records to Bank statements
Responsibility of <i>Head Teacher</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments <i>Independent review of reconciliation by James Mason (Stables, Thompson & Briscoe)</i>	

School Bank Account

The Governors have appointed _____ Lloyd's _____ as School Bankers, for the 'School Budget Share Account'.

Title of the account _____ Sandgate School _____

The nominated signatories on the above account are:

Name	Designation	Name	Designation
<i>Daniel Hinton</i>	<i>Head Teacher</i>	<i>Vicki Lewis</i>	<i>Finance Lead</i>
<i>Julia MacDonald</i>	<i>Deputy Head Teacher</i>	<i>Sharon Marshall</i>	<i>Administrator</i>
<i>Rib Williams</i>	<i>Deputy Head Teacher</i>		

There are _____ two _____ signatures required on cheques.

Where Schools have debit cards linked to their school budget account, show who has the authority to use the cards:

- > *Head Teacher*
- > *Finance Lead*
- > *designated Admin staff*

ITEM Q	Preparation of the School's VAT returns
Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments <i>Frequency: Monthly</i>	

ITEM R	Preparation of the quarterly ISB / financial returns to the LEA
Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>James Mason (Stables, Thompson & Briscoe)</i> Notes / Additional Comments	

ITEM S	Calculation of those charges within the Governing Body's discretion (lettings etc.)
<p>Responsibility of <i>Resources Committee</i> Delegated to / Carried out by <i>Finance Lead</i> Notes / Additional Comments</p>	

ITEM T	Collecting and recording of income
<p>Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>Finance Lead, designated Admin staff</i> Notes / Additional Comments (e.g. where/how income is to be receipted) <i>Logged into Sage; paid into Lloyd's.</i></p>	

ITEM U	Custody of Cash
<p>Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>Finance Lead, designated Admin staff</i> Notes / Additional Comments</p>	

ITEM V	Banking of income
<p>Responsibility of <i>Finance Lead</i> Delegated to / Carried out by <i>Finance Lead, designated Admin staff</i> Notes / Additional Comments</p>	

ITEM W	Custody/security of buildings/equipment (including inventories and physical verification)
<p>Responsibility of <i>Site Supervisor</i> Delegated to / Carried out by <i>Site Supervisor, Cleaner in Charge</i> Notes / Additional Comments</p>	

The Main Keyholders are

Name	Designation	Name	Designation
<i>Daniel Hinton</i>	<i>Head Teacher</i>		
<i>Paul Howe</i>	<i>Site Supervisor</i>		
<i>Vicky Airey</i>	<i>Cleaner in Charge</i>		

ITEM X	Security and non-disclosure of confidential data (computer and paper based)
<p>Responsibility of <i>HR & Operations Lead</i> Delegated to / Carried out by <i>HR & Operations Lead</i> Notes / Additional Comments <i>We retain a Data Protection consultant. Peter Rafferty of Row 7 Education Services</i></p>	

ITEM Y	Arranging insurances (those which fall upon the school budget)
<p>Responsibility of <i>Head Teacher</i></p> <p>Delegated to / Carried out by <i>HR & Operations Lead</i></p> <p>Notes / Additional Comments</p>	

ITEM Z	Approval and distribution extent of this document
<p>Responsibility of <i>Finance Lead</i></p> <p>Delegated to / Carried out by <i>Finance Lead</i></p> <p>Notes / Additional Comments</p> <p><i>It should normally be the case that, in addition to all Governors, a copy be given to each person named in the document and that there be a copy available, in the care of the Head Teacher, so that other members of staff who wish to view it may do so. Any person named in this document should also complete a Declaration of Business Interests Form on an annual basis.</i></p>	

PURCHASING ARRANGEMENTS

Schools must abide by the Financial Regulations for Schools and the authority's Contracts Procedure Rules in purchasing, tendering and contracting matters.

- In accordance with the Westmorland & Furness LA Scheme for Financing Schools / PRUs, the Governors accept the Standing Orders in relation to Contracts for schools, namely:
- A record shall be maintained of any member of staff or Governor who has a pecuniary interest in any contract or proposed contract entered into by the school.
- Any contract exceeding £100,000 (but is below relevant EU Threshold) shall be put out to tender in compliance with the standing order regulations regarding publication notices.
- Where the contract value is between £50,001 - £100,000 the Governors will obtain quotations from at least three persons or firms or companies in writing.
- Where the value of a contract is between £2,001 and £50,000 the Head or Governors will obtain 2 written quotations.
- Where the value of a contract is between £500 and £2,000 the Head or Governors will obtain one quotation (confirmed in writing).

SCHOOL FUND ACCOUNTS

Governors' Responsibilities

- To Appoint** A treasurer and an independent auditor
Ensure That a secure and reliable accounting system and procedures are operated
 That financial transactions are subject to a regular audit, and the annual statement of accounts is formally audited and certified by the auditor
Approve List of authorised signatories

School Bank Account – 'Children's Fund'

The Governors have appointed _____ Royal Bank of Scotland _____ as School Bankers, for the 'School Fund Account'.

Title of the account _____ Sandgate School Children's Fund _____

The nominated signatories on the above account are:

Name	Designation	Name	Designation
<i>Daniel Hinton</i>	<i>Head Teacher</i>	<i>Vicki Lewis</i>	<i>Finance Lead</i>
<i>Julia MacDonald</i>	<i>Deputy Head Teacher</i>	<i>Sharon Marshall</i>	<i>Administrator</i>
<i>Rib Williams</i>	<i>Deputy Head Teacher</i>		

There are _____ two _____ signatures required on cheques.

School Fund Treasurer's Responsibilities

- Keep proper accounts with regularity and probity. Present Annual report to the Governors.**
Make books / records available to the Governing Body at any time.
Distribute report as approved by the Governors.
Maintain the security of the Account, Cheque and Paying in Books.
Present the Fund Auditors report and statement of accounts to the Governors.

The Governors Appoint _____ Finance Lead _____ as School Fund Treasurer

School Fund Auditor's Responsibilities

- On appointment by the Governors, audit the school fund accounts and present the findings to the school fund Treasurer.**

The Governors Appoint _____ Helen Walton _____ as School Fund Auditor

GENERAL

The contents of this document should be subject to an annual review by the Governors. The review should be evidenced in meeting minutes and the 'delegation policy' signed and dated.

Approved by _____ *Alan Whitmore* _____ on date _____
(Chair of the Governors)