



LONGHILL

HIGH SCHOOL

Scheme of Delegation

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Scheme of Delegation

SLT (I:), Policy Library, Longhill High School Policies (Under Review – October 2018)

Model Scheme for the Delegation of Governing Bodies Financial Powers and Duties to Others

Introduction

The governing bodies of schools and colleges with full delegated powers under the local management scheme are responsible for ensuring that the Brighton & Hove Financial Regulations (Handbook reference: A3) and the Standing Orders relating to contracts are adhered to. In practice many of the governing bodies' responsibilities will need to be delegated to a committee of the governing body and/or to the Headteacher. To ensure that sound financial control is maintained it is essential that the extent of delegation is clearly specified in writing.

The **Education (School Government) (England) (Amendment) Regulations 2000** require that the meeting of the governing body deciding upon a scheme of delegation must have a quorum of 50% of the total number of governors entitled to vote (excluding vacancies).

It should be noted that the scheme of delegation complements the Council's Financial Regulations and Standing Orders and should be operated in conjunction with those documents.

UNDER REVIEW

SCHEME FOR THE DELEGATION OF GOVERNING BODIES FINANCIAL POWERS AND DUTIES TO OTHERS

A. POWERS AND DUTIES RESERVED FOR THE FULL GOVERNING BODY

The full Governing Body shall be responsible for:-

- A1. Approving a written scheme of delegation of its financial powers and duties to its Finance Committee and the Headteacher/Principal. The scheme must satisfy the Full Governing Body's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the school/college. It should be noted that the Scheme of Delegation complements the Council's Financial Regulations and Standing Orders relating to contracts and should be operated in conjunction with these documents.

The Scheme of Delegation should be reviewed and approved on an annual basis. The approval and presentation should be formally minuted and the documents attached to the minutes.

Audit

- A2. The full Audit Report on the school/college issued by the Council's Internal Audit Services section will be presented to the full Governing Body at their meeting following receipt of the report. This should be reflected in the minutes of that meeting.
- A3. Informing Internal Audit Services, if it suspects any irregularity affecting resources of the Council.
- A4. The Head of Governors will sign the School Financial Values Standards checks if he/she are satisfied that Longhill High School has complied with the standards.
- A5. The Finance Committee shall inform Internal Audit Services if it suspects an irregularity affecting the school voluntary funds. The Head of Internal Audit Services shall take such steps as are necessary by way of investigation and report.

Budgets/Budgetary Control

- A6. Receive and consider a full report of the school/college's final financial position no later than four months after the end of each financial year. This item should be recorded in the minutes of the meeting.
- A7. Formally approve (and minute the approval of) the school's budget plan annually. A copy of the plan, certified by the Head and Chair of Governors, should be submitted to the Schools Finance Section of Children's' Services Finance.
- A8. Receive and consider budgetary control reports at every meeting from the Finance

Committee with relevant explanations and documentation where required. The receipt of such reports/documents shall be minuted and copies of the documents signed by the Chair.

- A9. All virements in excess of £25,000 between or within budget headings shall be approved, authorised and minuted by the Full Governing Body and those in excess of £25,000 to be notified termly to the Head of Financial Services. Details of all virements, approved and authorised by the Finance Committee are to be formally notified to the Full Governing Body who shall minute the notification, except for sums earmarked by the Council.
- A10. Inform Schools Finance when the school/college wishes to meet expenditure of a capital nature from the revenue budget. (Guidance on capital can be obtained from Schools Finance).
- A11. Enter into operational leasing/contract hire arrangements provided that Schools Finance is satisfied that the method of finance is appropriate for the asset concerned, and that the best terms available have been secured. The Finance Committee shall ensure that the resulting charges can be met within the budget for the current and future years.

Chairman's Urgency Powers

- A12. In the event of Urgency Powers being invoked by the Chairman, this will be recorded in writing, advised to the LEA and reported to the next meeting of the Full Governing Body.

Contracts

- A13. Tenders other than the most financially favourable, or late tenders, can only be accepted by the full Governing Body who shall minute the reasons for their decision.
- A14. Maintain a Register of Business Interests for all governors and those school staff involved in the shortlisting or awarding of contracts.

Ex-Gratia Payments

- A15. Authorise ex-gratia payments up to £500. However, they shall obtain the Children's Services Sub-Committee approval for any ex-gratia payment in excess of £500. No ex-gratia payments in excess of £2,500 approved by the Children's Services Sub-Committee shall be made without the approval of the Secretary of State. The full Governing Body should keep a record of all payments.

Income

- A16. Authorise the write-off of debts below £1,000 after consultation with Schools Finance. Debts in excess of £1,000 but not exceeding £2,500 require the authorisation

of the Section 151 Officer. Debts in excess of £2,500 and less than £10,000 having the approval of the Section 151 Officer, may only be written-off after the circumstances have been reported to the Policy and Resources Committee. Debts in excess of £10,000 shall be authorised by the Policy and Resources Committee. The Full Governing Body should keep a record of all write-offs.

Lettings

- A15. Receive, consider and approve the Lettings Policy for the school. The full Governing Body should also consider and agree the scale of charges for lettings. Both shall be reviewed and approved on an annual basis.

Loans, Investments and Trust Funds

- A16. Consider any proposals to borrow monies that require the approval of the Council's Policy and Resources Committee and to seek the approval of the Director of Finance & Resources

Security of Assets

- A17. Authorise and formally minute the write off any deficiencies of individual items of stock and equipment with original purchase values in excess of £1,000. Where the original purchase value is not available, the current market value should be used. Agreement of the Director of Finance & Resources must be sought to write off in excess of £2,500.
- A18. Authorise and formally minute the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value in excess of £1,000. Agreement of the Council's Director of Finance & Resources must be sought to write off in excess of £2,500.

Voluntary Funds

- A19. Receive and consider the independently audited accounts of all the school/college's voluntary funds either each Autumn term to cover the previous year ending 31st August or each Summer term to cover the previous year ending 31st March. This item should be recorded in the minutes of the meeting.

B. POWERS AND DUTIES DELEGATED TO THE FINANCE COMMITTEE OF THE GOVERNING BODY

The Finance Committee shall be responsible for:-

General

- B1. Exercising the powers and duties of the full Governing Body in respect of the financial administration of the school/college, except for those items specifically reserved for the full Governing Body and those delegated to the Headteacher/Principal, or those delegated to other staff by the Headteacher/Principal.
- B2. Reporting on all decisions taken under delegated powers to the next meeting of the full Governing Body. (Education (School Government) Regulations 1989).
- B3. The Chair of the Finance & Personnel Committee will carry out the School Financial Values Standards checks with the School Business Manager. The final report should be signed by the Head of Governors and shared with Brighton & Hove finance. The School Financial Value Standards checks should be timed so it is completed by the end of the financial year.

Budgets/Budgetary Control

- B4. Considering budgetary control reports on the school/college's financial position at every meeting, take appropriate action to contain expenditure within the budget and report to the Full Governing Body.
- B5. Freedom to vire sums between and within budget heads, except for sums earmarked by the Council subject to a limit of £25,000. Details of all virements approved and authorised by the Headteacher are to be formally notified to the Finance Committee by the virement book which will be signed at the end of each Personnel and Finance Committee.
- B6. Reporting to the Full Governing Body all significant financial matters and any actual or potential overspending.
- B7. Submitting a draft budget plan to the Full Governing Body for approval and certification before being sent to the Schools Finance Section of Children's Services Finance (CSF) by 1st May.

Contracts

- B8. Exercising the powers and duties of the Full Governing Body in respect of the Council's Standing Orders relating to contracts, except for those items specifically reserved for the Full Governing Body and those delegated to the Headteacher/Principal, without reference to the Full Governing Body, up to a limit of £25,000 in Secondary Schools and Colleges, and £15,000 in Primary and Special

Schools.

Ex-Gratia Payments

- B9. Proposing ex-gratia payments up to £500, and notifying the Full Governing Body who will authorise, approve and maintain a record of all payments.

Income

- B10. Authorising the write-off of debts below £1,000 and notifying the Full Governing Body of any write-offs.
- B11. At least once a year, review all fees and charges, including lettings as recommended by the Longhill Sports Centre Management Committee, and authorise any changes it considers appropriate, save in respect of optional extras relating to pupils education, which must be determined by the Full Governing Body. (Education (School Government) Regulations 1989).

Insurances

- B12. Making arrangements for any insurance cover it considers necessary in liaison with the Council's Insurance Department.

Lettings

- B12. Reviewing and submitting annually to the Full Governing Body the Lettings Policy and charges for the school as recommended by the Longhill Sports Centre Management Committee.

Loans, Investments and Trust Funds

- B13. Setting aside funds that are not required for immediate use, in accordance with arrangements agreed with Schools Finance.
- B14. Ensuring that all securities etc, relating to trust funds are deposited with the Solicitor to the Council, unless the deed otherwise provides.

Security of Assets

- B15. Ensuring that there are annual independent checks of stock and inventory records, in accordance with the requirements of Financial Regulations.
- B16. Authorising the write off of any deficiencies of individual stock and inventory items with original purchase values between £250 and £1000. Where the original purchase value is not available, the current market value should be used. All such write-off's must be in accordance with Financial Regulations and be formally reported and minuted at the following full Governing Body meeting.
- B17. Authorising the disposal of individual items of equipment and materials that have

become surplus to requirements, unusable or obsolete with a realisable value of between £250 and £1,000. All such authorisations must be in accordance with Financial Regulations and be formally reported and minuted at the following full Governing Body meeting.

- B18. Authorising when (if at all) school property may be removed from the premises otherwise than for educational purposes.

Voluntary Funds (School Funds)

- B19. Responsibility for ensuring that all voluntary funds are properly administered and audited annually under the requirements of Financial Regulations. Voluntary funds must be accounted for completely separately from any Council funds and reported annually to the full Governing Body.

- B20. Receive and consider the independently examined accounts of the schools voluntary funds either each autumn to cover the previous year ending 31st August.

UNDER REVIEW

C. FINANCIAL POWERS AND DUTIES DELEGATED TO THE HEADTEACHER.

Delegation of Headteacher Responsibilities

The Education (School Government) Regulations 1989 permit a governing body of a school or college to delegate some of its financial responsibilities to the Headteacher or Principal in recognition of the practicalities of running a school/college. Similarly, the Headteacher/Principal may allow some of his/her responsibilities to be exercised by other members of staff, subject to written approval by the governing body, although he/she will remain accountable for the actions of these staff.

The Deputy Headteacher is authorised to act under this scheme in absence of the Headteacher.

The Headteacher/Principal shall report all decisions taken under delegated powers to the next meeting of the Full Governing Body. (Education (School Government) Regulation 1989).

The Headteacher shall be responsible for:-

Accounts

- C1. The operation of financial processes within the school/college, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.
- C2. Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school/college's bank account and the Council's central records.
- C3. Consulting Schools Finance on the development of any financial system and links with the central systems.

Audit

- C4. Ensuring that all records and documents are available for audit by the Council's Internal Audit Services and arranging for the required accommodation of the auditors.

Banking Arrangements

- C5. Maintaining proper records of account in accordance with arrangements approved by the Director of Finance & Resources.
- C6. Providing monthly reconciled bank statements to Schools Finance promptly.

Budgets/Budgetary Control

- C7. Ensuring that reconciliations are performed on a monthly basis between the School's

and Council's accounts in accordance with guidance issued by Schools Finance.

- C8. Regular monitoring of expenditure and income against the approved budget and submitting reports on the school/college's financial position to every meeting of the Finance Committee. Any actual or potential overspending shall be reported to the Finance Committee.
- C9. Ensuring that all required monthly reports and closing of accounts information is sent to the Schools Finance within the required timescale.
- C10. Preparing an annual draft budget plan for consideration by the Finance Committee before the start of the relevant financial year.
- C11. Submitting updated budget plans at the beginning of each term if requested by the Schools Finance.
- C12. The Headteacher may vire between and within budget headings up to the value of £25,000. Details of all virements approved and authorised by the Headteacher are to be formally notified to the Finance Committee by the virement book which will be signed at the end of each Personnel and Finance Committee.

Contract

- C13. Exercising the following powers and duties of the Full Governing Body in respect of the Council's Standing Orders relating to Contracts.
 - a) Ensuring that all contracts and agreements conform with the Standing Orders
 - 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 Full Governing Body.
- C14. Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- C15. Retention of quotes obtained for goods, works and services.
- C16. Signing certificates where contracts require that interim and final payment are made on such certificates.

Income

- C17. Ensuring the arrangements for collection of income is in accordance with the Council's Financial Regulations.
- C18. Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

- C19. Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Council's Internal Audit Services.
- C20. Writing-off debts up to £1000, and informing the full Governing Body who will record any write off.

Information and communication systems

- C21. All necessary consultations, with the Director of Finance & Resources, in respect of the introduction of any new information and communication system, or the development of an existing system.
- C22. The standards of control for such systems in operation within the school/college to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

Insurances

- C23. Notifying the Council's Insurance Officer of any eventuality that could affect the Council's insurance arrangements.

Lettings

- C24. Varying lettings charges if/when it is considered necessary. The Finance Committee shall be informed of any variation to the agreed scale of charges.

Orders for goods, works and services

- C26. Ensuring that arrangements for the ordering of goods, works and services are in accordance with the Council's Financial Regulations and Standing Orders.
- C27. Authorising members of staff to order or receive goods and certify invoices for payment, ensuring the appropriate division of these duties between the staff. A record must be maintained of such authorisations.

Payments

- C28. Ensuring the arrangements for processing payments are in accordance with the Council's Financial Regulations.
- C29. Ensuring that all correct invoices are duly certified by authorised staff before payments are made.
- C30. Ensuring that invoices, BACS files, vouchers and other records are retained and stored in a secure way, and are readily available for inspection by authorised persons.

Salaries, Wages and Pensions

- C31. The arrangements for processing salaries, wages and pensions are in accordance with the Council's Financial Regulations.
- C32. Notifying the Payroll and Human Resources sections of Brighton & Hove City Council of any matters affecting payments to employees of the Council.
- C33. Authorising members of staff to certify pay documents and time records, maintaining a record including specimen signatures of such authorised staff and sending a copy to the Payroll Section.
- C34. Collecting any monies advanced to a member of staff who is to leave the school/college's employment.

Security of Assets

- C35. Ensuring the arrangements for security of assets are in accordance with the Council's Financial Regulations and Standard Financial Procedures.
- C36. Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, debit cards, bank Authenticator cards, Personal Identification Numbers (PIN), and other information and records under his/her control.
- C37. Maintaining an inventory, in accordance with the instructions in the Finance Handbook, of all items of furniture, equipment, vehicles and plant. The inventory record, whether manual or computerised, shall be a permanent and continuous record.
- C38. Where appropriate, arranging for the security marking of such items.
- C39. Arranging for annual independent checks and certification of stock and inventory records, in accordance with the instructions in Financial Regulations.
- C40. Authorising the write off of any deficiencies of individual stock and inventory items with original purchase values up to £1,000. Where the original purchase value is not available, the current market value should be used. All such write offs should be in accordance with Financial Regulations and be formally reported and minuted at the following Finance Committee meeting.
- C41. Authorisation, in accordance with Financial Regulations, of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable value of less than £1,000. All such authorisations should be minuted at the following Finance Committee meeting.
- C42. Ensuring that keys to safes and other similar receptacles are held under the close personal security of responsible staff at all times.
- C43. Collecting any property, assets, debit cards or bank Authenticator cards from

members of staff who are due to leave.

UNDER REVIEW

D. FINANCIAL POWERS AND DUTIES DELEGATED TO THE FINANCE OFFICER AND OTHER MEMBERS OF STAFF

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

The following responsibilities are delegated to the School Business Manager unless otherwise stated.

Accounts

- D1. Operation of financial processes within the school/college, ensuring that adequate operational controls are in place, and that the principles of internal control are maintained in accordance with this Scheme of Delegation and Financial Regulations.
- D2. Ensuring that full, accurate and up to date records and documents are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school/college's bank account and the Council's central records.
- D3. The Business Manager will maintain a file of evidence to demonstrate compliance with the School Financial Value Standards process.

Audit

- D4. Ensuring that all records and documents are available for audit by the Internal Audit Services and arranging for the required accommodation of the auditors.

Banking Arrangements

- D5. Maintaining proper records of accounts in accordance with arrangements approved by Schools Finance.
- D6. Providing monthly reconciled bank statements to Schools Finance promptly.
- D7. Petty cash reimbursements via BACS payments.
- D8. Purchasing card activity to be reviewed on at least a monthly basis. There is a monthly limit spend of £6,000 and individual limit of £5,000 for each transaction.
- D9. BACS File imports and approvals carried out in accordance with arrangements specified by Schools Finance.

Budget/Budgetary Control

- D9. Notifying Schools Finance of variations in the school/college's budget plan, approved by the Finance Committee at the beginning of each term.
- D10. Viring sums between and within budget headings up to a value of £25,000, although

this must be formally reported and minuted at the following Finance Committee meeting. The Finance Officer will also process any other virements notified to him/her as authorised by the Full Governing Body, Finance Committee or the Headteacher/Principal.

D11 Submitting all required monthly reports to Schools Finance promptly.

Contracts

D12 Ensuring that all contracts and agreements conform with the Standing Orders relating to contracts.

D13 The following members of staff, in addition to the Headteacher, are authorised to open tenders in the presence of another authorised person:-

Deputy Headteacher
School Business Manager

Income

D14 Maintaining a record of all income held in the school/college and ensuring that all income is accurately accounted promptly collected and banked intact.

D15 Ensuring that no cheques are cashed out of money held on behalf of the Council and that a suitable receipt is given when cash is handed over from one person to another.

D16 Ensuring that all receipt forms, books, tickets and other such items shall be ordered and issued in a form approved by the Council's Internal Audit Services.

Information and communication systems

D17 The designated Systems Manager shall be responsible for the control of systems and for the security and privacy of data.

Lettings

D18 Ensuring the correct administration and authorisation of lettings.

Orders for goods, works and services

D19 The following members of staff, in addition to the Headteacher, are authorised to issue (sign) orders for goods, works and services as specified: -

Staff

Deputy Headteacher

Types of Order

(NB. Varying financial limits can be set to aid control).

All £3,000

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| School Business Manager | All £3,000 |
| Head of Faculty/Head of Department | For goods for that faculty/department's use, subject to there being sufficient provision within the Departmental budget. |

All orders, including any by Purchase Card, must be processed via the Finance Officer who shall be responsible for the safe custody and proper use of official orders, maintaining a record of order books in use and marking orders appropriately when they have been paid.

Payments

D20 The following members of staff, in addition to the Headteacher, are authorised to receive goods:-

Deputy Headteacher
School Business Manager
Finance Officer
Longhill Sports Centre Staff
Clerical staff receptionist
Caretaker/Premises Manager

D21 Where payments are made by Purchasing Cards, an independent person should confirm that goods/services are received.

D22 The following members of staff are authorised to certify payments:-

Deputy Headteacher
School Business Manager

NB. The certifying officer shall NOT be the person who ordered or received the goods.

D23 The following members of staff, in addition to the Headteacher, are authorised to approve BACS payments:-

Deputy Headteacher
School Business Manager

NB. The approval officer shall NOT be the person who ordered or received the goods.

D24 Ensuring that invoices, vouchers and other records are retained and stored in a secure way.

Salaries and Wages

D25 Notifying the Payroll and Human Resources sections of Brighton & Hove City Council of any matters affecting payments to employees of the Council.

D26 The following members of staff, in addition to the Headteacher are authorised to certify pay documents and time records, excluding documents relating to themselves:-

Deputy Headteacher
School Business Manager
Finance Officer
Assistant Heads
Longhill Sports Centre Manager (Leisure Centre Staff)
Exams and Data Manager (invigilators)

(All claims will go via the School's finance officer and payments will be signed by School Business Manager or Deputy Head)

D27 Collecting any monies advanced to a member of staff who is to leave the school/college's employment and maintain a record of all cash holdings in the school/college.

Security of Assets

D28 Responsibility for the receipt, care and safe custody and issue of stocks and stores

D29 Maintaining an inventory, in accordance with Financial Regulations, of all items of furniture, equipment, vehicles and plant. The inventory record, whether manual or computerised, shall be a permanent and continuous record.

D30 Where appropriate, arranging for the security marking of such items.

D31 Maintaining a record (Loans Book) in accordance with Financial Regulations, of all school property removed from the premises. Where the use is for other than school/college business, the School Business Manager shall ensure the approval of the Finance Committee.

D32 Ensuring that maximum limits of cash held do not exceed the Council's insurance cover.

Petty Cash

D33 Maintaining a petty cash balance that does not exceed £200.

D34 All cash reimbursements shall be made through petty cash.

Debit Cards

D35 The following members of staff are authorised to hold school purchasing cards

Headteacher (Heads PA)
Business Manager
Finance Officer

The card must be kept securely, and only used by the named individual, to purchase items for the school, where other methods of purchasing would be less efficient for the school/college.

UNDER REVIEW

Scheme of Delegation Approval and Review Record

Scheme of Delegation Approved by Governors (date).....

Signed by Chair of Governors

Annual Review by Governors (date)

Summary of Changes

Annual Review by Governors (date)

Summary of Changes

Annual Review by Governors (date)

Summary of Changes

Annual Review by Governors (date)

Summary of Changes

UNDER REVIEW

APPENDIX 1

Summary of financial control limits

Sign orders: (D19)

Headteacher (All) £3,000 plus up to the value of £xxxxx

Deputy Headteacher (All) up to £3,000

School Business Manager (All) up to £3,000

Head of Department (for goods for that department's use, subject to there being sufficient provision within the departmental Budget)

Receive goods: (D20)

Deputy Headteacher

School Business Manager

Finance Officer

Longhill Sports Centre Staff

Clerical staff receptionist

Caretaker/Premises Manager

Certify payments (the certifying officer shall NOT be the person who ordered or received the goods): (D22)

Headteacher

Deputy Headteacher

School Business Manager

Approval of BACS runs: (D23)

Headteacher

Deputy Headteacher

School Business Manager

Certify pay records: (C33)

Headteacher

Deputy Headteacher

School Business Manager

Authorise ex-gratia payments: (A15)

Full Governing Body £1-£500

Children's Services Sub-Committee (LA) £500+

Petty cash balance: (D33)

Not exceeding £200

Authorised debit card holders: (D35)

Headteacher

Deputy Headteacher

Business Manager (for purchases up to £500)

Open tenders (in the presence of another authorised person): (C13, D13)

Headteacher
Deputy Headteacher
Finance Officer

Acceptance of quotations/Approval of contracts: (C13)

Headteacher up to £3,000
Finance/Resources Committee £3,000-£15,000

Write off debts: (C20)

Headteacher £1-£100
Finance Committee £100-£500
Full Governing Body £500-£1,000
Section 151 Officer (LA) £1,000-£2,500
Policy & Resources Committee (LA) £2,500+

Write off & disposal of items of equipment and materials (according to realisable value for disposals and original purchase value for deficiencies): (A17, A18, B16, C40)

Headteacher £1-£250
Finance Committee £250-£1,000
Full Governing Body £1,000-£2,500
Executive Director Finance & Resources (LA) £2,500+

Virements between budget headings: (A7, B4, D10)

Headteacher £1-£1,000
Finance/Resources Committee £1,000-£5,000
Full Governing Body £5,000-£10,000
Head of Financial Services (LA) £10,000+