

EFA TRUST Scheme of Delegation

Title of the Policy	Scheme of Delegation
Summary/Reason for bringing to Bord for Approval	Policy has been updated.
Statutory Requirement	Yes
Decisions to be made / recommendation on options	For Approval
Name of the author	Stephanie Smith and Anne Casey
Date written	Jan-23
Date for Review	Jan-24
Policy/Procedure to be published on the trust website	Yes
Policy/procedure to be published on the Academy/Primary website	Yes
Amendments/Updates	Full refresh

Key:

The person/group accountable for the process or task being completed; responsible person(s) are accountable to this person/group.

The person/group responsible for getting the job done; the person/group who actually carries out the process or task
The person who needs to provide timely information to get the job done

Responsible for oversight at this level



Delegation and financial authorisation	ESFA Members	Board	Finance Audit & Risk Committee	CEO	CFO	LGB	Principals	Budget Holders	Notes – This sequence is different to the previous iteration. The rationale is to ensure governance is as visible as it needs to be. This will be subject to debate and discussion.
Governance									
Members: Appoint/Remove	Green								In line with articles
Trustees: Appoint/Remove	Green	Green							In line with articles
Role descriptions for members	Green								In line with articles
Role descriptions for trustees/chair/specific roles/committee members: agree		Green							In line with articles and ToR FAR.
Committee Chairs: appoint and remove		Green							Finance Audit and Risk and LGBs
Clerk to Board: appoint and remove		Green							Through Governor service Bolton LA
Develop the trust's Scheme of Delegation and Financial Authorities and keep under review.		Green	Yellow	Red	Red				CEO/CFO develops. FAR reviews. Trust approves.
Implement Scheme of Delegation and Financial Authorities				Red	Red	Yellow			CEO/ CFO oversee. LGBs and Principals responsible for ensuring implementation.
Approve Annual Report and Accounts including accounting policies, signed statement on regularity, propriety and compliance, incorporating governance statement demonstrating value for money		Green	Red	Yellow	Yellow				FAR reviews and makes recommendations to Trust Board.
Advise the Trust Board of Directors/ Trustees of any concerns about the running of the academy school that cannot be resolved by the LGB and of any suspicions of fraud and irregularity			Green	Red	Red	Yellow			LGB Chair reports concerns to CEO or direct to Board Chair as appropriate. Chairs action or CEO considers and recommends for action by Chair/ Board as
Ensure no director/ trustee, governor, employee or related party gains from their position by receiving payments under preferential terms: ensure no payments are made to any Director/ trustee or governor unless permitted under the Trust's articles or agreed by Sec of State.		Green		Red	Red				CEO/CFO oversees in line with procurement policy and procedures. FAR reviews
Ensure any services provided by the sponsor or sponsor related bodies are properly procured and represent value for money.			Green	Red	Red				CEO/CFO assures compliance. FAR reviews

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Banking									
Appointment of bankers									CFO advises the Board following procurement
Opening or closing bankd accounts and charge card accounts									CFO advises the Board
Bank Signatories									Two from an approved list of signatories to be determined by the Board
Charge Card Holders									CFO advises the Board
BACS, Cheque payments and electronic transfers									Two from the approved bank signatories
Financial Planning and Budgeting									
Develop and review a 3 year financial plan									CEO/CFO consults with Principals and advises. Board approves. CEO/CFO implement.
Determine a balanced annual budget for the Trust as a whole and for academies and Trust Support Services.									CEO/CFO consults with Principals and proposes. Board approves.
Notify ESFA within 14 days if proposing a deficit revenue budget for the current financial year which it cannot address after taking into account unspent funds from previous years, as this would be non-compliant with the funding agreement and this handbook.									CEO as accounting officer.
Approve transfers between budget headings within agreed limits.									FAR sets limits and monitors.
Submit applications for capital programme/building maintenance funding to DfE/EFA.									CEO/Buildings Manager/Prncipal. Board approves. CEO submits.
Determine the Trust's investments policy.									CEO/CFO/external advisers advise. Board approves. CEO/CFO implements and reports to Board.

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Financial Management and Accounting									
Maintain accurate, reconciled and up to date financial information.		Green	Red	Red	Red				CFO oversees. FAR reviews.
Ensure that the Trust's systems of financial control are implemented and enforced.		Green	Red	Green	Green	Red	Red		CFO oversees. FAR reviews.
Monitor and report on Trust and individual academy school budget position.					Green				CFO reports to each LGB and Board Meeting.
Preparation of monthly management accounts and monitoring actual expenditure against budget.					Green		Yellow		CFO reports to CEO and Principals who monitor variances against budget.
Ensure financial records are kept for 6 years after the end of the financial year.		Green			Green				CFO oversees retention of records.
Comply with any Financial Notice to Improve.		Green		Green	Green	Green	Green		CEO/CFO/LGBs are responsible for ensuring compliance. Board reviews progress against Notice to Improve.
Preparation and approval of statutory reports in a timely manner:									CFO oversees the preparation. FAR reviews and CEO/Board approves.
Land and building return (November)				Green	Red				
Annual audited accounts (December)		Green	Red	Green	Red				
Internal scrutiny report (December)		Green	Red	Green	Red				
AAR (January)				Green	Red				
Budget Forecast Return (July)		Green	Red	Green	Red				
Facilities Time Regulations (July)				Green	Red				
Assets									
Maintain an up-to-date register of assets.			Green		Red				CFO oversees. FAR reviews on periodic basis.
Authorise/seek authority for the disposal of unusable or obsolete items:									Up to £10k - Principal approval. Over £10k - Board approval.
Up to £10k					Green		Yellow		
Over £10k		Green			Red				
Authorise all leases, tenancies, freehold acquisitions and loans in line with the Academies Financial Handbook.		Green		Green	Red				CEO advises and Board approves.
Investments									
Investment policy.		Green	Red		Red				To be reviewed on a regular basis.
Insurance									
Procure insurance cover and keep under review.		Green	Red		Red				CEO/CFO advises Board and procures.

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Income									
Application for grants less than £10k with no matched funding requirement or significant/contentious grant conditions.				Green	Red				CFO advises.
Applications for grants over £10k or with matched funding requirements or significant/contentious grant conditions.				Green	Red				CEO/CFO advises.
Application for capital grants.		Green		Red	Red				
Seek approval for writing off debts and losses and entering into guarantees, indemnities and letters of comfort beyond set limits.		Green	Red		Green				Up to £10k - Principal. Over £10k - Board. Over £45k or greater than 1% of income - ESFA approval. CFO to advise.
Provide information to CFO on debt balances and recovery.					Red		Yellow		
Determine policy for overpayment and debt recovery.		Green	Yellow		Red				CFO advises. FAR reviews. Board approves. CFO implements.
Determine lettings and fees policy.		Green			Red				CFO advises. Board approves. Principals implement.

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Purchase Order Authorisation & Procurement									
Establish and implement a procurement policy to secure value for money.									CEO/CFO advises. Board approves. CEO/CFO/Principals implement. FAR monitors.
Ensure any services provided by the sponsor or sponsor related bodies are properly procured and represent value for money.									CEO/CFO assures compliance. FAR reviews compliance.
Creation and maintenance of a list of approved suppliers.									CFO oversees and approves list.
Obtain ESFA's prior approval before borrowing, including finance leases and overdrafts, and only use credit cards for business expenditure (5.33)									In line with Trust Handbook.
Novel, contentious and/or repercussive transactions must always be referred to ESFA for approval, and the request must be made to ESFA before the transaction occurs. ESFA may refer such transactions to HM Treasury for approval, so Trusts should allow for sufficient time for proposals to be considered.									Novel transactions are those of which the Academy Trust has no experience, or are outside its range of normal business. Contentious transactions are those that might cause criticism of the Trust by Parliament, the public or the media. Repercussive transactions are those likely to cause pressure on other Trusts to take a similar approach and hence have wider financial implications. Obtain ESFA's prior approval for the non-contractual/non-statutory element of a staff severance payment of £50,000 or more (gross, before deductions). Obtain ESFA's prior approval for non-contractual/non-statutory compensation payments of £50,000 or more.
Orders and payments for goods and services - delegation of approvals for Trust wide procurement or school specific procurement as below:									
Academies:									
Up to £5k									
£5k - £20k									Requisitioner chooses the supplier.
Over £20k									A minimum of 3 quotes to be sought from approved suppliers. Tendering process in line with Trust procurement policy. Procurement either via EU procurement rules or via a Crescent Purchasing Consortium framework (or similar organisation where procurement frameworks have been EU procured).
Over EU procurement threshold									

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Audit and Risk									
Appointment of external auditors	Green		Red		Blue				Procurement overseen by FAR who recommend appointment to Board. To be tendered at least every 5 years. 3 shortlisted firms to be interviewed. Independent checking of controls, systems, transactions and risks.
Review, develop and approve a set of accounting policies.		Green	Red		Red				CFO advises Board. FAR reviews.
Produce audited company accounts in line with SORP for charities. Submit to EFA by 31/12 each year. Publish the accounts and provide copies on request.		Green	Red	Red	Red				External Auditors report to FAR. FAR recommend approval to Board.
Approval of the accounting officer's statement on regularity, propriety and compliance.		Green	Red						External Auditors report to FAR. FAR recommend approval to Board as part of accounts approval.
Report on value for money of the Trust on a regular basis.		Green	Red	Green	Red				CEO/CFO to report as part of annual accounts approval.
Develop and keep under review Business Continuity Plan.			Green	Red	Blue		Blue		CEO to develop with CFO. Principals and LGB's. FAR to review periodically.
Develop and keep under review a comprehensive risk assessment, risk register, risk mitigation plan, codes of conduct, ethics and corporate responsibility, and whistle blowing policy.		Green	Red	Red	Blue		Blue		CEO to develop with CFO/Principals. FAR and Board to review periodically.
Determine and approve the Trust's approach to internal scrutiny.			Green		Red				
Ensure any recommendations for improvement by external auditors, internal audit review, or by external agencies e.g. the ESFA or DfE, once agreed by the Board, are carried out. Monitor and evaluate the impact of actions taken.			Red		Green				CFO to implement and FAR to review.
Notification to ESFA of instances of fraud exceeding £5k.		Green		Green	Green				CEO to notify ESFA.
Pay and Remuneration									
Establish and maintain payroll services for all Trust employees and subsidiary company employees.		Green			Red				CFO advises Board and ensures proper services are maintained.
Approving salary increases in line with pay and remuneration policy - except for CEO and Principals.		Green		Red	Yellow		Yellow		CEO/Principals advise Board. CEO approves support services staff increases. CEO/Principals action as appropriate.
Approving/actioning salary increases in line with pay and remuneration policy for CEO and Principals.		Green	Red	Yellow					FAR advises and Board approves - in consultation with Chairs of LGB's for Principals.
Determine the Pay and Remuneration Policy.		Green		Red					CEO advises Board and implements.
Determine the severance and compensation payments of employees in line with the Academies Financial Handbook.		Green		Red	Yellow				CEO advises Board and implements.
Approval of monthly payroll from the payroll provider:									CEO to have an approved list of deputy signatories

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Trust									CFO to have an approved list of deputy signatories.
Academies									

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Staff: Appointment/Dismissal/Suspension									
Appoint, suspend, discipline or dismiss CEO.									
Appoint, suspend, discipline or dismiss Principals.									
Appoint, suspend, discipline or dismiss Trust staff.									
Appoint, suspend, discipline or dismiss Academy SLT.									
Appoint, suspend, discipline or dismiss teaching staff.									
Appoint, suspend, discipline or dismiss support staff.									
Staff: Performance Management									
CEO									
Principals									
Trust staff									CFO reviewed by CEO. CFO reviews central team.
Academy SLT									
Academy teachers									
Academy support staff									
Staff: Contracts									
Approve compromise/termination agreements.									
Manage contract with legal services.									
Change contracts of employment (Trust).									
Change contracts of employment (Academy).									
Change contracts of employment for Principals.									
Change contract of employment for CEO.									
Offer employment outside of approved forecast.									
Offer of employment if differs from advertised post.									

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Vision, Ethos and Strategy									
Setting Trust vision.									The Board is responsible for setting the Trust's overall vision and strategy.
Setting Trust strategy.									The Board is responsible for setting the Trust's overall vision and strategy.
Setting Trust culture and values.									The Board is responsible for setting the Trust's overall culture and values.
Setting school/academy improvement plan in line with Trust priorities.									This is usually developed by the school and approved by the executive team, smaller Trusts may also send a summary to the Board.
Engaging with parents.									The Board should ensure parental engagement takes place; individual schools in a multi-academy trust can be responsible for engaging with their individual parent communities.
Ensuring compliance with equalities legislation.									The Board is responsible for ensuring overall compliance with legislation; they can delegate compliance delivery as needed.
Nominating safeguarding lead trustee.									All Boards should have an individual to take leadership responsibility for the organisations safeguarding arrangements, which include the Prevent duty' and, ideally, there should also be a corresponding individual with this role at Academy committee (local governance) and school level MAT.
Nominating SEND lead trustee.									There should also be a member of the Board or a committee with specific Governance Handbook, section
Ensuring finance skill set on board.									The Board should oversee financial performance....by ensuring that it has at least one individual with specific, relevant skills and experience of financial matters'.
Establishing and appointing Board committees.									The Trust must have 'an audit committee or a committee which fulfils the function of an audit committee - Trusts with an annual income over £50 million must have a dedicated audit committee. Other Trusts must either have a dedicated audit committee or can combine it with another committee'.
Establishing and appointing Academy committees.									In the multi-academy trust context, the Board can establish local governance 'academy committees' (although it is not a legal requirement to have this local layer). The Board will delegate responsibilities to local governance in a way that fits the Academy Trust - although there will be certain 'matters reserved to the Board' that are not delegated, i.e. approval of final budget and targets for Academies.

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Setting governance policies (data protection, information sharing, Freedom of Information (FOI), code of conduct, complaints, whistleblowing).									Trusts must set policies for a range of areas of governance and data protection. Trusts must also ensure all relevant policies are published online in accordance with government guidance. For this and the other policies outlined below, the Trust will decide how policies are developed and approved between the Trust Board, executive team and local governance, in accordance with the approval levels suggested in the DfE's statutory policies for schools guidance.
Setting Trust safeguarding practices, with regard to statutory guidance, including appointing designated safeguarding lead (DSL).									All Boards must have 'arrangements in place to ensure that they carry out their functions with a view to safeguarding and promoting the welfare of children; have regard to the statutory guidance issued by the Secretary of State', Keeping Children Safe in Education.
Delivering support for looked after children.									Boards are required to appoint a designated teacher to promote the educational achievement of looked-after and certain previously looked-after children who are on the school roll'.
Carrying out disclosure and barring service (DBS) checks.									Ensuring deliver of DBS and section 128 checks in line with Trust requirements. The Board should ensure these checks are delivered by the executive team and school staff.
Setting safeguarding policies (safeguarding and child protection, Prevent, looked after children, safer recruitment).									Policies and procedures should include reference to peer-to-peer abuse, gender issues, and allegations made against teachers and other staff.
Setting health and safety policies.									Trusts must ensure compliance with health & safety legislation, including food safety, supporting pupils with additional health needs, first aid and fire safety.
Setting admissions policies.									The School Admissions Code is the statutory guidance that schools must follow when carrying out duties relating to school admissions'. The Admissions authority, i.e. Academy Trust should approve all relevant admissions arrangements in line with the Code.
Attending Trust inspection.									The Governance Handbook summarises the Ofsted Inspection process. A Trust should decide which governance representatives will be present - depending on the Trust's size, this may be trustees and/or executive leaders and/or local governors.

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Education									
Setting Trust approach to curriculum and assessment with regard to statutory requirements.				Green		Yellow	Yellow		Principals propose, CEO approves, LGB's oversee implementation.
Delivering Early Years Foundation Stage (EYFS), in line with statutory requirements.		Green		Green			Yellow		Trust ensures delivery, overseen by CEO and Principal.
Setting and delivering school curriculum and assessment in line with Trust approach.				Green		Yellow	Yellow		
Developing curriculum policies as required by school(s) (religious education, sex & relationships education, collective worship).		Green		Red		Yellow	Yellow		
Production and analysis of educational data.		Green		Red			Yellow		
Setting behaviour and welfare policies (behaviour, exclusions).		Green		Red		Yellow	Yellow		
Delivering careers guidance, with regards to statutory requirements.		Green					Yellow		
Ensuring compliance with SEND Code of Practice.		Green		Red		Yellow	Yellow		
Setting approach to directing pupils offsite, exclusions.		Green		Green		Yellow	Red		
Keeping admission and attendance registers.		Green					Red		
Setting approach to staff appointment and dismissal, with regard to statutory requirements.		Green		Green					
Setting approach to appraisal and performance management.		Green		Red			Red		
Setting pay levels, including executive pay.		Green		Red					
Setting HR policies (appraisal, pay, disciplinary, grievance, capability, safer recruitment).		Green							