



MacIntyre Academies

MAT Scheme of Delegation

Version 4i

Version	Purpose/ Change	Resp	Date
4	Changes are detailed on page 2.	Group Director	Feb 22
4i	Mid-review additions: 6.3.2 – residential admissions 8.5.10 – approval of Statement of Purpose	Group Director	Jul 22

Person Responsible: Group Director
Type of Policy: Statutory
Date adopted by the Trust Board: Jan 2015
Date of implementation: Jan 2015
Date reviewed: Feb 2022
Date of next review: Feb 2023

Version	Section	Purpose/ Change	Resp	Date
V4	Throughout	CEO updated to Group Director, Head of Support Services to Head of Operations, Trust Business Manager to Finance Manager.	Group Director	Feb 2022
	2	Redefinition given to roles and responsibilities to achieve clarity		
	3	Role of committees updated to reflect current practice		
	4	Underlying Principles updated for clarity		
	5.2.2	Removed that the CEO will be the Appointing Officer for all SLT recruitment		
	5.2.7-9	Removed, tasks to be undertaken rather than delegated authority to act		
	5.3.5	Removed, a clear requirement in policy and not a delegated authority		
	5.5.5	Removed, not a delegated authority but a task		
	5.5.6	Removed, not a delegated authority but a task		
	7	Updates to wording only		
	8.5.5	Updated to reflect that the TLG will be consulted on policies as appropriate, rather than regarding every policy		
	11	Section removed – content updated and included within sections 12-15		
	12	Added, the responsibility to produce monthly management accounts		
	12.1	The Chief Accounting Officer is the Group Director for Education and Children's Services		
	14.1.4	Removed, a task not an authority		
	14.1.5	Removed, a task not an authority		
	14.2	Section removed relating to procurement – this is duplication, instead refer to Financial Manual		
	14.3.2	Duplication, this information is within budget		
	14.3.3	Removed, task not a delegated authority		
	14.3.4	Removed, task not a delegated authority		
	14.3.5	Removed, covered in 14.3.6		
	14.4.2	Removed, duplicated in 15.1.1		
	14.4.3	Removed, included in section 12		
	14.4.4	Removed, generic responsibility of Trust SLT		
	14.4.6	Removed, unnecessary – all policies must be observed		
	14.4.9	Removed, refers to accessing an ESFA timetable		
	15.2.1	Removed, duplication of Finance Policy		
	15.2.2	Adjustment to authorised spend limits		
	15.2.3	Adjustment to authority to accept other than lowest quotation limits		
	15.2.4	Removed, duplication of Finance Policy		
	15.2.5	Updated: from authorisation of purchase card limits, now to include purchase card issue.		
	15.3.4	Removed, duplication of Finance Policy		
	15.3.5	Removed, duplication of Finance Policy		
	15.6.1	Wording simplified for clarity		
	15.6.2	Removed, procedural regarding checking		
	15.6.3	Removed, procedural		
	15.7.1	Acquisition/disposal of assets limits adjusted and responsibility to report to LAB changed to Principal		
	15.11.1	Added, authority to signing contracts where the Trust is the supplier		

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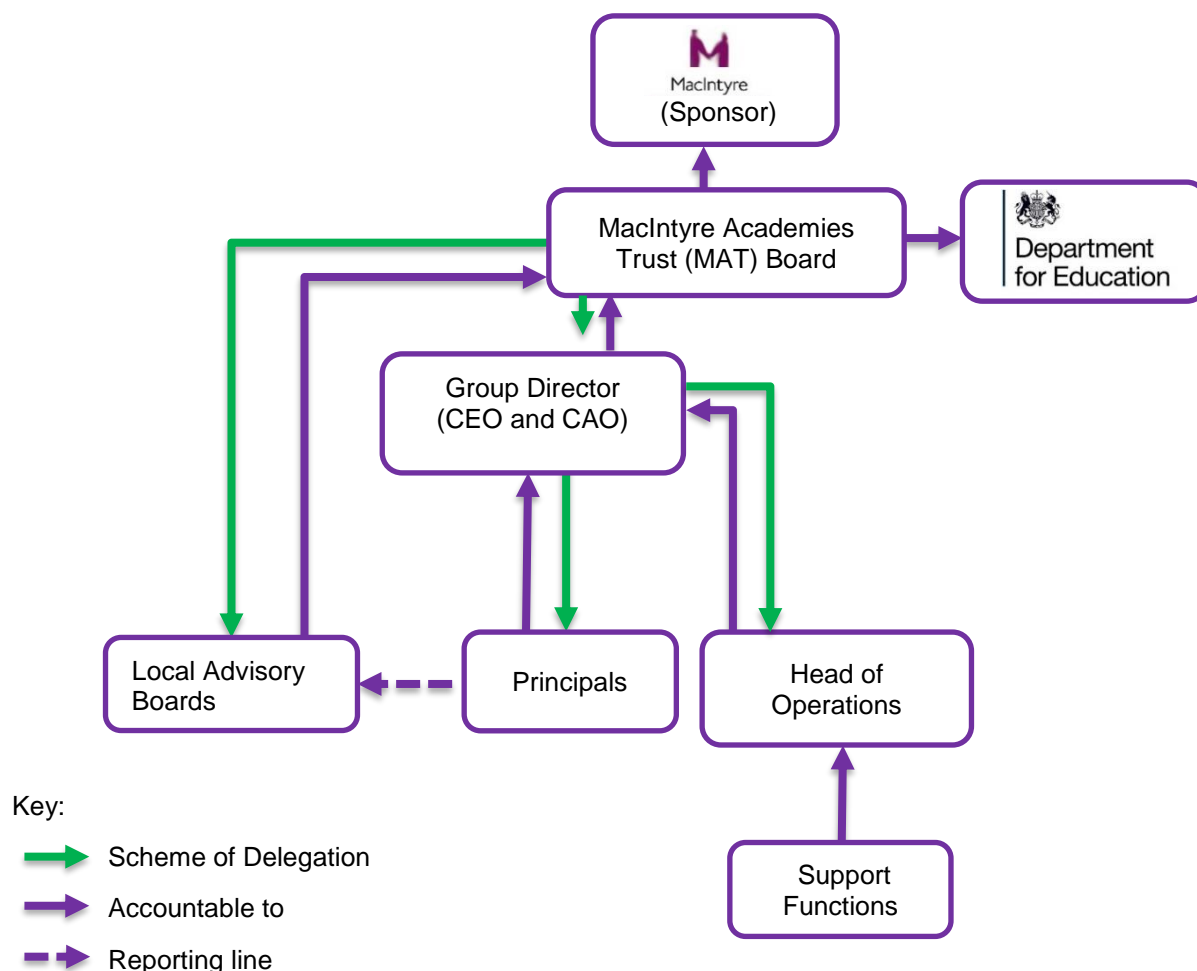
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This Scheme of Delegation is a systematic way of ensuring that Trust Board Members, Directors, Committees, Local Advisory Boards, Executive Leadership and Academy Principals are clear about who has responsibility for making which decisions in the Trust. This overarching Scheme of Delegation covers all decision making in the Trust, it complements but does not supersede our Articles of Association or written Scheme of Delegation of Financial Powers referred to in the MAT Finance Policy and Procedure Manual.

1. Trust Structure

The MAT board provides centralised governance to all schools and has been supported by the development of sub-committees at school level known as Local Advisory Boards (a type of governing committee). MacIntyre Academies Trust believe that it is essential in a small and developing trust to govern a group of schools through a single board, this also creates conditions for realising the benefits of school-to-school collaboration. The structure of the Board is subject to review as the Trust continues to grow and develop.

MacIntyre Academies Trust governance structure is illustrated below:



MacIntyre Academies Trust is sponsored by MacIntyre Charity, the Memorandum of Understanding (Appendix 1) between the Trust Sponsor and the Academy Members outlines the commitment made by the Sponsor to the Trust. The foundation for the relationship between MacIntyre and the Trust and their work is based on a shared vision and shared values. Key to this is the primary purpose of the Academy Trust and Sponsor to make a difference to the lives of people with disabilities and their families. MacIntyre fully supports the independence and integrity of the Trust and the uniqueness of each of the Academies. MacIntyre acknowledges that the Trust and the Academies are accountable to the Secretary of State for Education and to the communities that they serve.

All governance and leadership meetings are planned to facilitate the flow of information between the Trust Leadership Group, through the LABs and onto the MAT Board.

2. Roles and responsibilities

The MAT Board delegate responsibility for delivery of the vision and strategy to the Group Director, who acts as CEO for the Trust. The MAT board hold the Group Director to account for the performance of the Trust, including the performance of the academies within the trust. The Group Director is accountable to the Board for the performance of the trust as a whole. The Group Director line manages Principals holding them to account for the day to day running and performance of the academies.

The responsibilities relating to the governance structure of MAT are outlined in the Terms of Reference for each group; Trust Board, Audit and Risk Committee, Local Advisory Board, Trust Leadership Group, Operations Group and the Health and Safety Committee (Appendix 2-5).

The Scheme of Delegation outlines the responsibility and accountability of individuals, boards and committees. However, the Quality and Compliance Framework makes a judgement on performance and compliance, ensuring that school improvement activity is focussed where it is required.

At academy level Local Advisory Boards are committees that understand how the academy is led and managed, they have insight into academy needs, and have a role in influencing decision making. They have a direct link to the Trust Board in case concerns need to be raised.

3. Operational Decision making forums

The Trust Board establishes governance committees and approves their Terms of Reference.

The Board delegates authority to the Group Director to establish cross-academy Forums who work collaborative on different areas. Forums operate according to the Terms of Reference approved by the Group Director

The Academy Principals establish academy level committees and approve their Terms of Reference.

4. Underlying Principles

MacIntyre Academies Trust governance structure and procedures are supported by the following principles:

- The Board and Local Advisory Boards will work collaboratively and in partnership at all times.
- The Trust Board, Local Advisory Boards and any subcommittee will work in compliance with their Terms of Reference (Appendix 2-5)
- The Board will make decisions on matters which affect all academies in the trust. Local Advisory Boards can make recommendations or appeal to the Board on matters which affect individual academies.
- New or struggling academies will receive a high level of support from the MAT Central Team and regular direction from the Group Director. Autonomy will increase once new schools have achieved good quality and compliance results, and have a proven track record.
- Within the vision, culture and procedures of the Trust, Local Advisory Boards and Principals are encouraged to be autonomous in the delivery of education within their academies.
- The Board will put in place effective arrangements for monitoring and evaluating the performance of Local Advisory Boards and academies.
- The Board will take action, including the full or partial withdrawal of delegated authorities to individuals, groups and Local Advisory Boards should the individual, group, or Local **Advisory Board**, fail to carry out their duties and responsibilities appropriately and effectively.
- The Board will agree the Terms of Reference for LABs with Local Advisory Boards

5. Staffing

		Key ✓ Accountable A Advise <> Direction of advice									
		Trust Board	Group Director	Head of Operations	Audit and Risk	MAT Pay Panel	Head of Care and RI	Principal	Local Advisory Board	Not used	
5.1	Structure										
5.1.1	Recommending staff structure for each academy		✓	<A>			<A >	<A >			
5.1.2	Provide the formal annual approval of academy staff structure.	✓									
5.2	Appointments										
5.2.1	Provide the formal approval for the appointment (and any subsequent changes including promotion or dismissal) of the Principal of each academy having regard to representations of the LAB who shall be invited to sit on any appointment panel.	✓	< A						<A		
5.2.2	(not in use)										
5.2.3	Provide the formal approval for the appointment (and any subsequent changes including promotion or dismissal) of SLT members at all academies in line with the Trust's pay scales.		✓				<A >	<A			
5.2.4	Provide formal approval for the appointment (and any subsequent changes including promotion or dismissal) of all non SLT colleagues in line with the Trust's pay scales. A signature to evidence authorisation is required.			✓			✓	✓			
5.2.5	Issue contracts of employment for MAT Central employees and school Principals.			✓							
5.2.6	Issue contracts of employment for school and residential employees			A>				✓			
5.2.7	(not in use)										
5.2.8	(not in use)										
5.2.9	(not in use)										
5.2.10	These contracts will be periodically checked by the Responsible Officer.		✓	<A>						<A	
5.2.11	Recommend discretionary pay award for the Principals in line with the Trust Pay Policy and Budget Plan. Making written recommendations from the pay review procedure.		✓	<A					<A		

		Key										
		✓	Accountable	Trust Board	Group Director	Head of Operations	Audit and Risk	MAT Pay Panel	Head of Care and RI	Principal	Local Advisory Board	Not used
		A	Advise									
		↔	Direction of advice									
5.3	Pay											
5.3.1	Approve or challenge discretionary pay awards as in 5.2.11.	✓	< A									
5.3.2	Recommend discretionary pay awards for school and residential staff in line with the Trust Pay Policy and Budget Plan. Making written recommendations from the pay review procedure.			A>				A>	✓			
5.3.3	Approve discretionary pay awards as above 5.3.2.	✓	< A				<A	<A	<A			
5.3.4	Approval of payment in relation to dismissal or termination of employment.	✓	< A	<A				<A	<A			
5.3.5	(not in use)											
5.4	HR											
5.4.1	Agreeing to Flexible Early Retirement, seeking advice in that respect from the Trust's HR Department and Payroll.	✓	< A	<A				<A	<A			
5.4.2	Agreeing to Flexible Working, seeking advice in that respect from the Trust's HR Department.		A >	✓ (MAT)					✓			
5.4.3	(not in use)											
5.4.4	(not in use)		A >	✓								
5.4.5	Formulate, implement and keep under review a policy for disciplinary and grievance procedures		✓	<A				<A	<A			
5.4.6	Develop and adopt a set of HR policies and contracts to be used by all Academies ensuring consistency and having regard to all legal responsibilities and the equality duty, consulting as necessary		A >	✓					<A			
5.4.7	Performance management of Trust Board Directors	✓ Chair										

		Key ✓ Accountable A Advise ↔ Direction of advice		Trust Board	Group Director	Head of Operations	Audit and Risk	MAT Pay Panel	Head of Care and RI	Principal	Local Advisory Board	Not used
5.5	Performance Management											
5.5.1	Performance management of the Group Director	✓		Chair								
5.5.2	Performance management of Principals				✓						<A	
5.5.3	Performance Management of LAB members				A>					A>	✓ Chair	
5.5.4	Performance Management of the LAB Chair	✓				<A				<A		
5.5.5	(not in use)											
5.5.6	(not in use)											

6. Education

		Key ✓ Accountable A Advise ↔ Direction of advice		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer
6.1	Curriculum and targets											
6.1.1	Establish, implement and monitor a curriculum and associated Curriculum Policy that covers all statutory requirement.				A>					✓	<A	
6.1.2	Set targets for each pupil at each academy.				A>					✓		
6.1.3	(not in use)				A>					A>		
6.2	Progression											
6.2.1	Report on pupil progression and attainment to the LAB.									✓		
6.2.2	Report on pupil progression and attainment to the Trust Board.				✓					<A		

		Key ✓ Accountable A Advise ↔ Direction of advice		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer
6.2.3	Identifying patterns and trends to bring to the attention of the Board.		✓							<A	<A	
6.2.4	Take action where pupil progress is unsatisfactory.	A>	A>							✓		
6.2.5	Hold the Principal to account for pupil progress	A>	✓								<A	
6.3	Admissions											
6.3.1	Ensure that the Admissions Policy is fit for purpose and published on the academy website.									✓	<A	
6.3.2	Authorise any residential admission where there is any irregularity or deviation from the Ofsted registration		✓						<A	<A		
6.4	School Structure											
6.4.1	Put a proposal for consultation on altering any of the following: opening times, extended school provision, term times and inset days, age range		A>							✓	<A	
6.4.2	Approve consultation for or implementation of the above proposals.	✓	<A							<A	<A	
6.5	Quality Assurance											
6.5.1	Monitoring and evaluating the quality of teaching and learning.		A>							✓	✓	
6.5.2	Monitor the standards of teaching and learning within each academy, ensuring that proper standards of professional performance are established and maintained.		A>							✓		
6.5.3	Monitoring and evaluating behaviour, safety, welfare and engagement with stakeholders within each academy.		A>						✓	✓	<A	
6.5.4	Creating the SDP for each academy.		A>							✓	<A	
6.5.5	Monitoring and evaluating the implementation of the SDP, holding Principals to account.		✓							<A>	✓	
6.5.6	Take action where progress with the SDP is not satisfactory	A>	A>							✓	<A	
6.5.7	Quality assuring the SDP for each Academy.		A>							A>	✓	
6.5.8	Validating or challenging the grades in the SDP.		✓							<A>	✓	
6.5.9	Quality assuring self-evaluation processes for each Academy.		✓							<A	<A	

7. Health and Safety

		Key ✓ Accountable A Advise <> Direction of advice						
		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Accounting Officer
7.1 Premises								
7.1.1	The Trust shall affect an insurance policy for buildings, public liability, business interruption and officer's liability in accordance with the Articles.		A>	✓				
7.1.2	Develop a 5 year capital strategy (including estate management) that will identify long term investment plans for the Trust.		✓	<A		<A	<A	
7.1.3	Develop and implement a plan for the maintenance and development of the school site and buildings.		A>			✓	<A	<A
7.2 Health & Safety								
7.2.1	Maintain a strategic oversight of the Buildings Maintenance Strategy		✓			<A>	<A>	✓
7.2.2	Ensure that each academy implements and complies with the MAT Health and Safety policy and establish a local Health and Safety Policy which covers all known risks in detail.		A>	A>		✓	<A>	
7.2.3	To ensure Academies compliance with Health and Safety legislation		A>			✓	<A>	
7.2.4	To oversee support and audit for Health and Safety in Academies.		A>	✓		<A>	<A>	

8. Governance

		Key ✓ Accountable A Advise <> Direction of advice						
		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Accounting Officer
8.1 Appointing MacIntyre Academies Trust Board and Local Advisory Boards								
8.1.1	Appointing and removing Trust Board Members	Sponsor						
8.1.2	Appointing Trust Board Directors	chair	<A					

		Key ✓ Accountable A Advise ↔ Direction of advice		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Accounting Officer
8.1.3	Removing Trust Board Directors	✓		members						
8.1.4	Setting the values, vision and strategic aims for the Trust	✓	<A							
8.1.5	Ensuring the vision for each academy is aligned to the overall Trust vision		✓					<A	<A	
8.1.6	Appointing and removing Chairs of LABs	✓	<A					<A		
8.1.7	Appointing and removing the Clerk to the Board	✓	<A							
8.1.8	Appointing and removing the Clerk to the LAB		✓			<A				
8.1.9	Appointing and removing Co-opted LAB Members	A>	✓							
8.1.10	Ensuring that the governance section of DfE's Get Information About Schools (GIAS) register is fully complete and up to date					✓ (MAT)		✓		
8.2	Governance Work Plan									
8.2.1	Deciding the committee structure for the Board	✓	<A							
8.2.2	Approve Terms of Reference for all committees and reviewing annually	✓	<A							
8.2.3	Approve Terms of Reference for Working Groups / MAT Forums		✓			<A				
8.2.4	Approving MAT format for SDPs SEFs and Improvement Planning documents		✓							
8.2.5	Approving MAT format for Principal's Reports		✓			<A				
8.2.6	Planning the schedule of work for the Trust Board	✓	<A							
8.2.7	Approving a model schedule of work for LABs		✓							
8.2.8	Agreeing the schedule of work for each LAB		A>					✓	✓	
8.2.9	Maintaining a register of pecuniary and business interests of all staff and LAB Members and staff							✓		
8.2.10	Maintaining a register of pecuniary and business interests of Trust Board Members and Directors.	✓								

		Key								
		✓	Accountable	Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Accounting Officer
		A	Advise							
		↔	Direction of advice							
8.3	Audit and Risk									
8.3.1	Intervene in the management of an Academy where necessary	✓			✓					
8.3.2	Establishing and maintaining procedures for effective audit in accordance with legal and DfE requirements									✓
8.3.3	Management of risk: establish register, review and monitor	✓								
8.3.4	Receiving reports from audits/ inspections and the resulting Action Plan	✓								
8.3.5	Ensure delivery of agreed actions from internal audit reports				✓			✓		
8.3.6	Ensure that MAT operates in line with its articles of association and funding agreement with the DfE and ensures its compliance with all financial guidance issued by the Education Funding Agency (EFA)	✓		<A	<A					<A
8.4	Financial Probity									
8.4.1	Trust's scheme of financial delegation: establish and review	✓		<A	<A					<A
8.4.2	Ensure implementation of the Scheme of Financial delegation for each Academy			A>	✓			✓		<A>
8.4.3	External auditors' report: receive and respond	✓		<A	<A					
8.4.4	Benchmarking and trust wide value for money: ensure robustness	✓		<A>	✓					<A>
8.5	Policy									
8.5.1	Drafting MAT statutory policies				✓	<A		<A		
8.5.2	Ensuring that all statutory policies and documents are published as required in each Academy				A>	A>		✓	<A	
8.5.3	Local Academy Policies sign off (non-statutory)							A>	✓	
8.5.4	Academy Statutory Policies (must be approved by LAB prior to approval by MAT Board)	✓								
8.5.5	Trust-wide Policies (advice sought or requested as appropriate)	✓		<A	<A			<A	<A	
8.5.6	Monitoring the implementation and evaluate the impact of all statutory Trust policies.				✓	<A		<A	<A	
8.5.7	Ensure that statutory academy policies are fit for purpose and published on the academies website.				A>	A>		✓	<A	
8.5.8	To ensure that Trust comply with all regulations re the publishing and submission of information				✓	<A>				✓
8.5.9	To ensure that Academies comply with all regulations re the publishing and submission of information							✓		

		Key		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Accounting Officer
		✓ Accountable	A Advise							
		↔ Direction of advice								
8.5.10	Approve review of residential Statement of Purpose				✓			<A		
8.6	Safeguarding									
8.6.1	Ensure that each academy has a Designated Safeguarding Officer and Deputy and that their contact details are published on the School and Trust websites.							✓	<A	
8.6.2	To ensure that all schools have clear policy guidance including reporting protocols and escalation of concerns.				A>			✓	<A	
8.6.3	Appoint a LAB Member with specific responsibility for safeguarding and make contact details for that Member available on each academy and Trust websites.							A>	✓	
8.6.4	Ensure that Trust's website includes the name and contact details of the person at the Trust with special responsibility for safeguarding.				✓					
8.6.5	Ensure each academy's website includes the name and contact details of the person at the Trust with special responsibility for safeguarding.							✓	<A	

9. Strategic Leadership and Partnerships

		Key ✓ Accountable A Advise <> Direction of advice						Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Not used
9.1 Strategy														
9.1.1	Be responsible for the long-term strategy of the Trust, ensuring the Trust's strategic plan is robust, accountable and promotes outstanding teaching and learning	A>	✓	<A		<A	<A							
9.1.2	Be responsible for the long-term strategy of each Academy, ensuring the strategic plan is robust, accountable and promotes outstanding teaching and learning		A>	A>		✓	<A							
9.1.3	Creating the Trust strategic plan	✓	<A	<A		<A								
9.1.4	Interpret Trust strategy for each academy, embedding it within the School Improvement Plan	A>	A>	A>		✓	✓							
9.1.5	Benchmark and promote best practice.	✓	✓	✓	<A	✓	<A							
9.2 Partnerships														
9.2.1	Ensure that expansion of the Trust does not impact adversely on individual Academies.	✓	<A	<A	<A	<A	<A							
9.2.2	Provide challenge and support to the Group Director	✓		<A	<A	<A	<A							
9.2.3	Provide challenge and support to the LAB	✓	<A	<A	<A	<A								
9.2.4	Promote collaboration within the Trust internally and externally, and identify and support the development of strategic partnerships that support the vision of the Trust	A>	✓	<A>	<A>	✓	<A							
9.2.5	Consider strategic threats and opportunities in relation to the Academies	✓	✓	<A	<A	<A	<A							
9.2.6	Assist with the creation of a public face and external identity for the Academies within the Trust, facilitating discussions with those who might be considered strategic partners of the Academies	A>	✓	<A	<A	<A	<A							
9.2.7	Commit to identifying and sharing skills and resources with others and promote the benefits within academies	A>	✓	<A	<A	<A	<A							
9.3 External focus														
9.3.1	Provide a perspective on the wider education community and the challenges facing state funded schools		✓			✓								
9.3.2	Support the Principals in relation to any complaints from parents or the wider community		✓	<A		<A								

		Key ✓ Accountable A Advise ↔ Direction of advice						
		Trust Board	Group Director	Head of Operations	Audit and Risk Function	Principal	Local Advisory Board	Not used
9.3.3	To ensure that all stakeholders have a voice in decisions that impact on them		✓	✓		✓		
9.3.4	Be responsible for all consultations and engagement with the community		✓	✓		✓		

10.IT and Data Protection

		Trust Board	Group Director	HoO	A&R	Principal	LAB	Not used
10.1 IT								
10.1.1	Formulating and recommending ICT strategy and policies to the Trust Board and researching and evaluating advances in technology to optimise access to and provision of service		A>	✓				
10.1.2	Providing a common and secure ICT infrastructure which will improve and deliver requisite customer service providing satisfaction and value for money		A>	✓				
10.1.3	Leading the ICT business relationship with partners to deliver business and contractual outcomes whilst ensuring they are aligned with the Trusts priorities		A>	✓				
10.2 Data Protection								
10.2.1	Respond to requests for information under the FOI Act 2000 under the Data Protection Acts in conjunction with the DPO within statutory timescales.	A>	A>	✓				
10.2.2	Act as liaison point with the external Data Protection Officer.		A>	✓				

	Trust Board	Group Director	HoO	A&R	Principal	LAB	Not used
10.2.3 Authorise the publication, use, loan or reproduction of the MAT materials	A>	✓	<A				
10.2.4 Maintaining the standards of control for such systems in operation within each academy to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.	A>	A>	✓	<A>			

11. Scheme of Financial Authorities

Updated and incorporated within sections 12 -15

12. Roles

MacIntyre Academies Trust (MAT) is regulated by the Department for Education. Trust Members, Directors (collectively the MAT Board) and Local Advisory Boards have different but complimentary roles and responsibilities to safeguard Trust financial resources, ensure that public money is well spent and avoid conflicts of interest. Each group works under its own Terms of Reference which identifies roles, responsibilities and ways of working.

MAT operates in line with its articles of association and funding agreement with the DfE and ensures its compliance with all financial guidance issued by the Education, Skills Funding Agency (ESFA) and the understands that it must seek prior approval from the ESFA for some transactions.

At each Academy local responsibility is held for the production of monthly management accounts. The MAT Central Team are responsible for the consolidation of these accounts into the Trust management accounts. They are also responsible for all statutory reporting and audits.

12.1 Accounting Officer

The Accounting Officer (AO) in MacIntyre Academies Trust is the Group Director for Education and Children's Services, they have overall responsibility for the academy's activities including financial activities. They are supported in this by the Head of Operations and Responsible Officer. They are personally responsible to Parliament and to the AO of the ESFA for the resources under their control.

The essence of the role is a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; for ensuring value for money; and for the efficient and effective use of all the resources in their charge. Essentially accounting officers must be able to assure Parliament and the public of high standards of probity in the management of public funds.

Much of the financial responsibility is delegated to the Head of Operations, the Finance Manager and locally at the Academies the Principal and School Business Managers, however the CAO still retains responsibility for:

- Ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 1985 and the ESFA guidance issued to academies;
- Completion of the accounting officer's statement on governance, regularity, propriety and authorising contracts

12.2 The Responsible Officer

The Responsible Officer (RO) is appointed by the Trust Board and provides them with independent oversight of the academy's financial affairs. The main duties of the RO are to provide the Trust Board with independent assurance that:

- The financial responsibilities of the Principals and Local Advisory Boards are being properly discharged;
- Resources are being managed in an efficient, economical and effective manner;
- Sound systems of internal financial control are being maintained and
- Financial considerations are fully taken into account in reaching decisions.

The Responsible Officer will undertake a termly programme of reviews to ensure that financial transactions have been properly processed and that controls are operating as lay down by the governing body. A report of the findings from each visit will be presented to the Audit and Risk Committee.

13. Principles of the Scheme

This scheme of financial authorities for academies within the Trust forms part of the Trust's scheme of delegation of financial powers which comply with the requirements both of propriety and of good financial management.

Arrangements for proposing and approving budgets for each academy in the trust are set out in the Trust's Finance Policy and Procedure Manual. It should be noted that:

- 13.1.1 The Trust Board is responsible for appointing auditors whose remit will cover all academies in the trust.
- 13.1.2 All delegated financial authorities are, in addition to the values stated below, limited to the value of the approved budget for each academy.
- 13.1.3 All non-pay expenditure, ordering of goods and services, must be made / committed in accordance with the Trust's Finance Policy and Procedure Manual.
- 13.1.4 The monetary / percentage limits will be reviewed annually and may be different for each academy.
- 13.1.5 The following table summarises the delegated financial authorities for each function.

14. Financial Processes

Delegated to:	Trust Board	Group Director	HoO	A&R	Principal	LAB	Not used
14.1 Governance							
14.1.1 Appointment of internal audit/Responsible Officer Function	✓	<A	<A				
14.1.2 Approving financial procedures in accordance with legal and DfE requirements and best practice	✓	<A	<A				
14.1.3 Ensuring that the financial procedures are implemented effectively		A>	✓	A>			
14.1.4 (not in use)							
14.1.5 (not in use)							
14.1.6 Ensuring that any disposal of assets complies with the financial procedures			A>				
14.2 Procurement							
14.2.1 (not in use - Refer to MAT Finance Policy and Procedures Manual)							
14.3 Budgets							
14.3.1 Determine the proportion of the overall Academy budget to be retained for Central Services and shall advise the LAB of the Academy's budget for information.	✓	<A					
14.3.2 (not in use)							
14.3.3 (not in use)							
14.3.4 (not in use)							
14.3.5 (not in use)							
14.3.6 Approve or reject the Budget Plan	✓	<A	<A				
14.3.7 Agree expenditure outside of the approved Budget Plan considering Financial Scheme of Delegation and Financial Procedures	✓	<A	<A				

Delegated to:	Trust Board	Group Director	HoO	A& R	Principal	LAB	Not used
14.4 Monitoring							
14.4.1 Monitor monthly expenditure of the Academy against the approved Budget Plan							
14.4.2 Removed – included in section 15.1.1		✓	<A		<A		
14.4.3 (not in use)							
14.4.4 (not in use)							
14.4.5 Ensure that proper policies and procedures are in place for the safeguarding of funds and that the requirements of the Academies Financial Handbook and the Master Funding Agreement are met		A>	A>	A>	✓		
14.4.6 (not in use)							
14.4.7 Establish and monitor use of procurement policy/ procedures as per the MAT Financial Manual preferred providers list			✓				
14.4.8 Monitor procurement ensuring that this is best value			✓				
14.4.9 (not in use)							
14.4.10 Financial statement approval	✓ Board approval on recommendation of A&R						

15. Financial Authorities

Delegated to:	Trust Board	Group Director	Head of Operations	Finance Manager	Principal / Head of Care	Business Manager
15.1 Variation to budget						
15.1.1 Agree variation to budget requirements (annual totals)	Over 30K	up to 30K	<A	<A	<A	<A
15.2 Procurement and purchasing						
15.2.1 . Not in use – covered Finance Policy and Procedure Manual				A>	A>	✓
15.2.2 Authorised spend limits	Over £50,001 per item or related group of items with approval of Group Director.	£10,001 and up to £50,000 per item or related group of items.	Up to £10,000 per item or related group of items	Up to £5,000 per item or related group of items	£1001 to £5,000 per item or related group of items	Up to £1000 per item or related group of items
15.2.3 Authority to accept other than lowest quotation or tender. A clear rationale is required.	Board approval for quotations or tenders over £50,001.	£5,001 to £50,000	£1,500 - £5000		Up to £1499	
15.2.4 Removed – included in the Finance Policy and Procedure Manual						
15.2.5 Authorisation/ approval of Purchase card issue		Over £5,001	Up to £5k	<A	<A	<A
15.2.6 Authorisation of a change of the limit on purchase cards. Pre-approved scale of limits.			✓			
15.3 Cash, Cheques and Bank Transfers						
15.3.1 Academy collection and receipt of cash and cheques. Cash must be received by the person with delegated authority and recorded in the		A>		A>		✓

	Delegated to:					
	Trust Board	Group Director	Head of Operations	Finance Manager	Principal / Head of Care	Business Manager
	appropriate ledger. All on site cash and cheques must be locked in the safe until banking.					
15.3.2		✓	✓	✓	✓	✓
15.3.3		✓	✓	2 signatures required.	✓	<A
15.4 Invoices						
15.4.1				A>		✓
15.5 Virements						
15.5.1	✓ Over £25000 decision recorded in minutes	✓ £5000 to £25000			✓ £1000 to £5000	✓ Up to £1000
15.6 Wages and Salaries						
15.6.1			✓ (MAT)	A>	✓	<A
15.6.2	(not in use)					
15.7 Assets						
15.7.1	Delegated to each academy Board notified annually Board		Over £1,001 to £10,000	<A	Monitoring role Annual Report to the LAB Board	Items with a replacement value of up to £1,000.

Delegated to:	Trust Board	Group Director	Head of Operations	Finance Manager	Principal / Head of Care	Business Manager
	approves over £10,001					
15.7.2 Asset disposal/ write-off of assets less than £1000					✓	✓
15.7.3 The fixed asset register will be reviewed on a regular basis (at least annually) and kept up to date.			✓	<A		<A
15.7.4 All assets over the value of £1,000 will need to be recorded in the financial asset register. Plus other assets as identified in the 'assets policy' will also need to be recorded. These are items before the capitalisation threshold that need to be protected from loss for example IT equipment.					A>	✓
15.8 Special Payments						
15.8.1 Special payments – staff severance payments, compensation payments, ex-gratia payments	✓ Board approves	<A	<A			
15.9 Property						
15.9.1 Purchase or sale of any freehold property	ESFA approval required					
15.10 Leases						
15.10.1 Operating leases /service contracts – not related to land or buildings - total contract cost = monthly payment x total length of contract	Over £50k	Up to £50k	Up to £10k	Up to £5k	Up to £5k	Up to £1k
15.10.2 Granting or take up of any leasehold or tenancy agreement or finance lease	Board approval and ESFA approval			Report / proposal to Board		
15.11 Contracts						
15.11.1 Signing of contracts where we are the supplier (for example the agreement of top up fees)	✓	<A	<A			

Version	Purpose/ Change	Resp	Date
V2	COO changed to Head of Support Services Finance Officer changed to Trust Business Manager Pg 11 Update DfE GIAS register added Pg 15 Non-statutory school policies approval by LAB added Pg30 Virement authorities added Pg 32 Update Fixed Asset Register added	CEO (RR)	Nov 2019
V3	<ul style="list-style-type: none"> • Table of contents and numbering added throughout • Arrows reviewed to reflect the direction of advice throughout the document. • Accounting Officer changed from CEO to Director of Finance, MacIntyre (Sponsor). Also changed in section 12. 5.1.0 Addition: Head of Care column to Education section 5.2.2 Addition: Group Director is to sit on panel of any SLT appointment and will act as Appointing Officer. 5.4.1 Addition: Flexible retirement /early retirement updated to clarify that the decision is taken at Board level 15.2.2 Change: Authorised spend limits reviewed 15.2.4 Clarification: Purchase cards must be kept in safe 15.2.5 Change: Authorisation/approval of Purchase card limits 15.3.3 Change: Authorisation of BACs payments 15.5.1 Change: Authorisation to make virements between cost centres 15.7.1 Change: Acquisition/disposal, write-off of fixed assets greater than £1k 15.7.4 Addition: Assets greater than £1k to be added to Financial Asset Register	CEO (AM)	Nov 2020

Appendix 1 Memorandum of Understanding

Appendix 2 Terms of Reference MAT Trust Board

Appendix 3 Terms of Reference Local Advisory Board

Appendix 4 Terms of Reference Trust Leadership Group (subcommittee)