Brentside High School

Finance Policy

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VISION STATEMENT
Learning and achieving together

Our motto underpins everything we do in school from ensuring that all our students are encouraged to achieve their full potential, in and out of the classroom, to the continuing professional development of our highly qualified staff.

Our Vision
Brentside High School (BHS) challenges all to achieve excellence as lifelong learners with the highest expectations of themselves and others. No exceptions, no excuses.

“Brentside High School lives up to its vision of high expectations for all, with ‘no exceptions no excuses.’ Equality of opportunity sits at the heart of that ambition and is demonstrated through progress made by all groups of students.” (Ofsted)

http://www.brentsidehigh.ealing.sch.uk/249/school-vision

Introduction
The Governing Body of Brentside High School are committed to providing sound financial controls, achieving value for money and being worthy custodians of public money.

The school will establish sound internal financial controls, based on the schools policy and procedures, EFA guidance and Local Authorities Financial Handbook (LA FH) to ensure the reliability and accuracy of its financial transactions.

This document and the Schools Financial Value Standards (SFVS) are adopted by the Governing Body as the basis of the administration and management of finances. The aim of the policy is to create a framework that individual members of staff, Governors and other stakeholders, can exercise financial management and stewardship in an efficient and effective way to optimise their resources and provide high-quality teaching and learning, thereby raising standards and attainment for all students.

The Schools Financial Value Standards (SFVS) Audit helps schools to manage their finances and to provide assurance to the Local Authority (LA) that they have secure financial management in place.

The guidance applies to maintained schools and local authorities and is for:
- Governing Bodies of maintained/foundation schools
- Management committees of pupil referral units
- Local authorities
- Other interested parties

As Governing Bodies have formal responsibility for the financial management of their schools, the standard is primarily aimed at them.

LA schools are required to submit the SFVS annually. LA’s use this information to inform their programme of financial assessment and audit.

The SFVS standard consists of 25 questions which the Governing Body formally submit annually to the LA. Sections refer to:

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For the most up to date SFVS assessment form and support notes please see
Section A – Governing Body and School Staff
Roles and Responsibilities
The responsibilities of both strategic and operational financial management are outlined below. As part of the SFVS audit governors and relevant school staff complete a skills matrix. The skills matrix is used to determine the financial management skills available at BHS and identify areas of completed development.

Governing Body
The Governing Body is responsible and accountable in law and in practice for all major decisions about the School and its future.

The Governing Body will have a regard to:
- Ensuring the school meets all its statutory obligations and through the Headteacher complies with the Fair Funding Scheme for Financing and the Schools Financial Regulations
- Setting the educational financial priorities through the School Improvement Plan (SIP), ensuring that the SIP provides sufficient financial information to construct the budget plans for the school
- Ensure that a robust medium-term financial plan (three year budget projection) and annual budget have been set, which reflects the educational priorities in the SIP
- Set up a committee to consider strategic financial issues on behalf of the Governing Body, including defining the terms of reference, the extent of its delegated authority and ensuring it receives minutes of the committee meetings. Its remit and membership should be reviewed annually
- Establish the financial limits of delegated authority to the Headteacher and/or other members of staff (including virements). The level of delegation of financial powers to the Headteacher must be reviewed annually and recorded in the minutes of the Governing Body
- Agree with the Headteacher the minimum frequency, level of detail and general format of financial reporting to the Governing Body
- Establish a register of business interests of Governors, the Headteacher and any other members of staff that influence financial decisions in accordance with Schools Financial Regulations, and ensure it is maintained
- Adopt a whistleblowing policy, see Appendix 12 as detailed in the Fair Funding Scheme for Financing Schools
- Approve the School’s annual budget
- The Governing Body delegates the consideration of the SVFS questions to the Finance and General Purposes Committee (F&GP)

Finance & General Purposes Committee (F&GP)
The Governing Body has delegated the responsibility to the F&GP Committee to undertake the finance functions as set out in the terms of reference approved by the Governing Body.

The Committee’s responsibilities are to:
- Set and approve the annual budget, ensuring that the budget reflects the school’s prioritised educational objectives outlined in the School Improvement Plan (SIP), in consultation with the Headteacher
- Establish and maintain an up to date medium-term financial plan (three year budget projection), in consultation with the Headteacher, that reflects the SIP. This will include forecasting the likely future pupil rolls and income levels
- Explore different expenditure options and assess expenditure bids
- Forecast likely future rolls and income levels
- Monitor budgeted income and expenditure, to ensure that planned expenditure for the year does not exceed the available resources and report any significant variances to the Governing Body
- Formally approve in year budget revisions to the annual set budget
- Consider the policy for balances in accordance with LA guidelines. Including regular review of the school balance and the spending plan, ensuring the balance analysis form is submitted to the LA and reflects these decisions
• Explore different expenditure options and assess expenditure bids
• Ensure the school operates within the Schools Financial Regulations and provide financial information required by the LA
• Agree the virement of funds between budget headings as required
• Evaluate the effectiveness of financial decisions and refer specific problems to the Governing Body/relevant committee
• Monitor expenditure of all the school’s Enterprise Fund and ensure an annual audit is carried out in accordance with the section 15 of the Schools Financial Regulations
• Monitor the spending decisions where there is a balance on the school’s Enterprise Fund
• Review and respond to reports by Internal Audit on the effectiveness of the financial procedures and controls
• Ensure that accounts are properly finalised at year-end and review outturn (Consistent Financial Report), which includes consideration of the school’s balances
• Authorise the Headteacher/School Business Manager to enter into contracts and the payment of accounts up to an agreed limit
• Approve the ordering of all goods and services, and the payment of all accounts in excess of the degree of financial delegation given to the Headteacher and Senior Staff
• Approve the budget submission to the LA annually
• Ensure that the school obtains value for money when purchasing goods and services from all suppliers including the LA and outside contractors. This includes considering and approving the LA traded services buy back decisions
• Establish and review the school lettings policy (including charges)
• Ensure that the school’s financial performance is compared at least annually to similar schools, reasons for differences examined and action taken where necessary (including local financial analysis pack and national benchmarking data)
• Consider the Statement of Internal Control for the nominated representative to sign
• Evaluate the soundness and effectiveness of the school’s financial management systems against the Schools Financial Value Standard (SFVS)

Headteacher
The F&GP has delegated the responsibility for the internal organisation, management and control of the school and for advising and implementing the Governing Body’s strategic framework to the Headteacher. In particular the Headteacher will formulate aims and objectives, policies and targets for the Governing Body to consider adopting; and report to the Governing Body at least once every school year. Where functions have been delegated to the Headteacher the Governing Body is able to give reasonable directions in relation to that function.

The Headteacher’s responsibilities are to:
• Lead and manage the creation of a strategic plan, underpinned by sound resource planning and which identifies priorities for targets for ensuring that students achieve high standards and make progress, increasing teachers’ effectiveness and securing school improvement
• Consider budget revisions required and present to the F&GP Committee for approval
• Ensure that the financial information provided to the Governing Body and F&GP Committee meets their requirements; they are timely and accurate
• Report to the Governing Body/Committees any policy changes where the budget will be significantly affected
• Identify, evaluate and manage all significant operational risks to the school in accordance with the LA FA
• Ensure that the relevant LA financial regulations/standing orders or DfE/EFA requirements are implemented
• Establish sound internal financial controls, which are managed on a daily basis by the School Business Manager and Finance Officer
• Ensure effective implementation of the financial systems and procedures described in the financial procedure manual (even in the absence of staff), and that they are followed
Finance Policy

- Ensure that arrangements are in place to monitor the effectiveness of internal/financial controls

**School Business Manager (SBM)**

The Headteacher has delegated the responsibility to the SBM for the financial management including setting the budget, negotiating contracts with suppliers of the school budget and financial reporting of resources in school.

The SBM is responsible for the management, administration and monitoring of the schools’ financial systems and control procedures within the parameters consistent with adequate segregation of duties.

The SBM responsibilities are to:

- Prepare the annual budget based on realistic estimates of expenditure and income, including assumptions underpinning the budget and maintain appropriate working papers
- Prepare regular reconciled monitoring reports, showing expenditure (including known commitments) and income against the approved budget. The report will include reasons for any significant variances; identify action to be taken/recommendations and progress on actions identified
- Assess monthly budget monitoring information and provide advice to the Headteacher
- Submit the approved budget to the LA in line with their deadline
- Assist the Headteacher to submit any approved budget revisions to the LA as required
- Ensure that there are sound internal financial controls for the reliability and accuracy of schools’ financial transactions including payroll
- Ensure that there are written descriptions of financial systems and procedures which are kept up to date; and all appropriate members of staff are trained in their use
- Put in place arrangements to monitor the effectiveness of internal/financial controls
- Assist the Headteacher in identifying, evaluating and managing all significant operational risks to the school in accordance with the local authorities finance handbook
- Checking that the funds delegated are correct and reporting to the Headteacher
- Ensure that all expenditure from sources of earmarked funding is accounted for separately and that funding is used for its intended purpose
- Provide financial advice and monitor income for the school
- Prepare SFVS audit for review by the F&GP Committee
- Prepare and review reports by Internal Audit on the effectiveness of the financial procedures and controls providing guidance and advice to the Headteacher and the F&GP Committee as necessary

**Finance Officer (FO) & Senior Administrator (SA)**

The SBM will direct the FO and SA in order to maintain financial operation and accounting, monitor school expenditure ensure administrative services meet the financial standards and regulations, support the school operations and ensure best use of resources implementing/undertaking best value.

The FO &SA responsibilities are to:

- Monitor expenditure charged to the school and correct any errors
- Assist the SBM in providing monthly budget monitoring information to the senior leadership team and subject leaders
- Assist the SBM in checking that the funds delegated are correct and report to the Headteacher
- Assist the SBM to prepare the annual budget based on realistic estimates of expenditure and income, including assumptions underpinning the budget and maintain appropriate working papers
- Assist the SBM in preparing regular reconciled monitoring reports, showing expenditure (including known commitments) and income against the approved budget. The report will include reasons for any significant variances; identify action to be taken/recommendations and progress on actions identified
- Assist the SBM and assess monthly budget monitoring information and provide advice to budget holders
Comply with the school’s internal financial controls for the reliability and accuracy of the school’s financial transactions in line with the school’s finance policy and LA finance handbook
Support the SBM in developing the written descriptions of financial systems and procedures and ensure they are kept up to date; and all appropriate members of staff are trained in their use

Budget Holders
Budget holders are to be provided with accurate information on their budgets on a regular basis.

Budget Holders are responsible for:
- Managing their budgets
- Ensuring they comply with the school’s financial procedures with regard to ordering goods and services
- Account for the use of the resources purchased from the budget directly under their control
- Reconciling the budget information with their own records of income and expenditure to produce another internal control system and to inform their budget plans
- Ensure they are purchasing to impact teaching and learning

The finance department will ensure that regular reports are provided to Budget Holders

Scheme of Delegation
Governors and staff are expected to act with the highest integrity and must not put the school’s interests or assets at risk. They must not allow their private interests to conflict with their work responsibilities and they must comply with the requirements of this document.

All parties must familiarise themselves with the principles of the scheme set out in Appendix 2, in particular their authorised limits of delegated authority.

Pay Committee
The Governing Body has delegated performance management review and pay decisions to the pay committee. All pay decisions are made in line with the school’s pay policy and performance management systems. Performance management decisions and pay committee minutes are confidential, should further information be required please request from SBM/Headteacher.

Pecuniary Interests
All Governors and staff will complete the School’s Register of Business/Pecuniary Interests on an annual basis. Declarations of Pecuniary Interest will also be a standing item at the beginning of the agenda for every Governing Body meeting to help identify potential conflict of interest. The Governing Body, using the up-to-date Register of Pecuniary Interest, should ask the relevant person to withdraw from a meeting if they have a conflict of interest with any matter being discussed.

Please see:

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Section B - Setting the Budget

It is essential that the school effectively monitors its budget. Effective budget monitoring provides important information about the financial management of the school. Clear and concise monitoring reports will allow the Governing Body and Headteacher to review termly:

- Spending patterns
- Income and Expenditure
- Year End forecasts i.e. surplus/deficit balances
- Budget Variance

Financial Links to the School Improvement Plan (SIP)

The School Improvement Plan has sufficient scope and depth of the financial implications as a result of the school’s expansion and the introduction of the national funding formulae. The F&GP Committee has agreed that the three year financial plan will be difficult to project. During this time of expansion the school will review their budget and finances regularly and confirm impact of any local/national announcements that impact the schools budget. However, there will be in place a three year plan based on current income and expenditure levels but also taking into account pro-rata expansion.

Monitoring of Budget

BHS recognises that the regular monitoring of income and expenditure against the agreed budget is central to effective financial management. The SBM carries out regulator internal monitoring and presents budget reports to the Headteacher. Budget monitoring reports are also submitted to all F&GP Committee meetings and the Chair of the F&GP will provide updates to the Governing Body ensuring the Headteacher and Governors have up-to-date budget information of the school’s finances and can support them to make strategic decisions.

Personnel

At BHS, at the start of every financial year the SBM uses financial planning tools to calculate the salary costs of all members of staff, including increments where applicable. This information is incorporated into the school budget for planning purposes and discussed with the Headteacher.

The Pay Committee undertakes an annual review of the Headteacher’s salary.

The Headteacher undertakes an annual review of all other staff in accordance with the Governors’ Pay Policy and reports to the Pay Committee.

Details of all salaries are recorded as a confidential item in the minutes. Please note staff expenses incurred are to be authorised as per the scheme of delegation and paid via BACS.

Please see the following finance procedures which outline the systems of financial control.

| Appendix 4 | Finance Procedures |
| Appendix 5 | Finance Timetable |
| Appendix 6 | Card Policy |
| Appendix 7 | Payroll |
| Appendix 8 | Staff Expenses Policy |
| Appendix 9 | Petty Cash |
| Appendix 10 | BACS Procedures |
Income
At BHS, the Lettings Policy is reviewed and approved on a three yearly basis by the Governing Body. As a PFI school we are unable to directly benefit from school lettings however the school does have an annual arrangement with a local football club for the school field. This agreement is reviewed annually.

End of Year Outturn
End of Year Outturn is the amount the school actually spends as opposed to the budget allocated at the beginning of the year. The budget outturn figures should be close to the budget projection figures presented to the F&GP Committee throughout the year. A budget monitoring report should include budget allocation, budget virements, actual, committed and projected income and expenditure and budget notes.

Benchmarking
Benchmarking is the process of comparing income and expenditure patterns with local and national schools of similar characteristics through the submission of Consistent Financial Reporting (CFR). This information can be used by the School to consider efficiencies and how spending patterns can be identified and possible changes implemented, for example:

- Planning and managing the budget
- Identifying areas and setting targets for improved use of resources
- Achieving Value for Money in expenditure and improving its effectiveness to improve performance
- Delivering educational services to a defined standard

Benchmarking should be completed on an annual basis and the findings reported to the F&GP Committee.

The Enterprise Fund
In addition to the school’s official funds, the school also operates a school Enterprise Fund (Private Fund). The financial year is 1 September to 31 August in sync with the academic year. We recognise that our Enterprise Fund is an additional source of income and that the controls over its use need to be as rigorous as the administration of the school’s delegated budget. The Enterprise Fund accounts are audited by a qualified professional from an external accounting company (Merchant & Co).

To support the school in becoming cashless the school has introduced ParentPay and Pebble software. However there are occasions such as charitable collections where cash management is required. Please see appendix 3 Finance Procedures, Cash Management.

ParentPay provides parents with the facility to make online payments, however, if for any reason a parent/carer cannot use the online facility we continue to accept cheques and postal orders.

Pebble is the financial software used to underpin transactions in ParentPay and is used to manage the financial information and prepare for the annual Enterprise Fund audit submissions.

Section C - Value for Money
Procurement can be defined as the responsibility for the purchase of services, equipment, materials or supplies required by an organisation so it can effectively meet its business objectives. The purchasing and school Best Value statement are available in appendix 11.
**Surplus Balances**
A Surplus balance is the amount of in-year funding available at the end of the financial year plus any previous years’ surplus balances. The thresholds agreed by Schools Forum for maintained Ealing schools are:
- 5% Secondary Schools
- 8% Primary, Nursery and Special Schools

**Resource & Asset Management**
Asset Management is the servicing, repair and renewal of school premises.

The school has two separate buildings, one is owned by the school and the other is a Private Finance Initiative (PFI).

The PFI building, content and lifecycle is underwritten through the PFI initiative agreement. Facilities are managed by Mitie.

The school owned building, content and lifecycle is managed by the school using the delegated budget. The building and contents are insured and underwritten by Marsh Ltd, as identified by the register of insurances which provides details of the insurance programme in place.

The benefits of maintaining school premises and assets are:
- School premises are in good working order
- Improved school ethos
- Providing a safe environment for learning

The school will tender and appoint facilities and maintenance contractors to manage the maintenance of non PFI premises and carry out all Statutory Inspections for premises as follows:
- Five yearly electrical inspection and testing
- Annual electrical inspection and testing of kitchens
- Statutory inspection and testing of fire alarm systems. This has been delegated to Mitie as part of a variation of the school’s PFI agreements as systems are linked to both buildings.
- Routine inspection and testing of emergency lighting
- Regular inspection of lifts
- Annual inspection and service of fixed gas heating appliances etc.

Facilities management has been awarded to Mitie however the statutory maintenance is currently within the 12 month defect period and managed by Lakehouse/LA.

**IT Assets**
All IT related school assets are recorded on a separate asset register, maintained and updated by the IT Team.

Where assets are written off and disposed of, it is recorded in the relevant asset register; the writing off of major assets is agreed by the Headteacher or SBM.

**Purchasing/Procurement**
All staff adhere to the school’s finance procedures for purchasing items, procedures are emailed regularly as a reminder and are available on the staff intranet as part of the school’s Finance Policy & Procedures. The Headteacher/DHT or SBM check all invoices prior to payment via BACS. Please see appendix 2 for the school’s Finance Procedures. Procurement levels in excess of:
- £15,000 - three written quotations are obtained and submitted to the F&GP Committee for approval
- £50,000, no fewer than three competitive tenders are sought and submitted to the Governing Body for approval
All of the above will be minuted at the appropriate committee/Governing Body meeting to ensure that the School is seen to be obtaining value for money at all times.

The School has deviated from the above procurement system to support the LA to purchase IT resources for the new building in the last 12 months. It was agreed with the LA project manager and senior LA officers that the school will raise purchase orders and make payments on behalf of the LA to suppliers once procurement processes had been completed. The LA would then refund the monies owed to the school for this project. This was agreed to ensure that the school would have ownership (warranty) of all IT equipment, however the project manager at the LA is responsible for the confirming that the items ordered, delivered and invoiced are correct to pay and, in these purchases only, the school does not follow the school’s scheme of delegation. Email authorisation from the LA Project Manager is always required before orders are placed.

**Collaboration**

Collaboration is working with other schools or organisations to achieve better value. Collaboration usually involves:

- Sharing resources, expertise, advice, knowledge, staff and equipment
- Purchasing goods, services to secure better deals

Collaboration can ensure procurement is more effective and can offer opportunities for combined purchasing power could also use collaboration to purchase expensive equipment or the joint use of a member of staff.

Brentside High is actively involved through the School Business Managers Network Group and following collaborations:

- Shared contracts e.g. stationery purchasing through the Ealing Consortium
- Ealing Buy Back
- Site Management Network Meetings

Further the school engage in the ‘SING Forum’ led by the Ealing Bursarial Team which also supports collaborative procurement.

**Section D - Protection of Public Money**

BHS complete the SFVS audit annually and submits to the LA audit team. The SFVS audit analyses the School’s strengths and weakness and clearly identifies areas that the school may need to address. The School will formulate an Action Plan to address these issues, stating each weakness highlighted, the action to be taken, the person responsible for ensuring this action is implemented, completion date and the name of the person monitoring the report. The Audit Report and Action Plan are presented annually to F&GP.

The LA also undertake internal audits approved by the LA Audit Committee. The overall objective of the internal audit is to assess the extent of compliance with statutory requirements, financial regulations, codes of practices and any relevant policies; and to assess the extent to which the school leadership have implemented adequate and effective financial and management controls to safeguard the assets of the School and to ensure the economical, efficient and effective use of resources.

**Guarding Against Fraud**

Schools must have robust systems of internal control and audit procedures to safeguard themselves against fraudulent use of public money and assets. These arrangements should prevent malpractice and enable prompt detection.

The Governing Body will expect the Headteacher and other staff to have adequate arrangements in place. These include as outlined in the school’s finance policy and procedures:

- Financial Management checks e.g. bank reconciliation, reconciliation of accounts and keeping an audit trail of all transactions
Finance Policy

- Separation of duties
- Financial Policy and Operational Procedures
- Limited access to systems for preparing, authorising and making payments
- Spot checks on systems and transactions (Investigation and logging of all incidents of irregularity and attempted fraud
- Pre-employment checks
- Clear job descriptions

General Data Protection Regulation (GDPR)
Under the terms of GDPR, the school has appointed Judicium Education as Data Controller. In line with GDPR, Judicium will undertake an audit of school systems and provide recommendations as necessary. The Headteacher has delegated responsibility of GDPR matters to the SBM and Admissions Manager who act as the main points of contact for staff and Judicium Education.

To support the school in managing IT services the school has introduced an IT managed service (CSE Ltd) who are responsible for managing the school’s IT security and data. We have introduced local backups located separately in the two separate buildings ensuring all school data is secured and stored on site. We have also introduced Office 365 and Egress to support with secure communication.

Whistleblowing
Whistleblowing is the confidential raising of problems or concerns within an organisation.

BHS is committed to the highest possible standards of openness, probity and accountability. Employees with serious concerns about any aspect of the School’s work are asked to disclose any malpractice, wrong-doing or victimisation. Malpractice and wrongdoing may include:
- Any unlawful act whether criminal or a breach of civil law
- Maladministration, as defined by the Local Government Ombudsman
- Breach of any Statutory Code of Practice
- Breach of failure to implement or comply with Financial Regulations or Standing Orders
- Any failure to comply with appropriate professional standards
- Fraud, corruption or dishonesty
- Actions which are likely to cause physical danger of any person, or to give rise to a risk of significant damage to property
- Loss of income to the school
- Abuse of power, or the use of the School’s powers and authority for any unauthorised or ulterior purpose
- Discrimination in employment or the provision of education
- Any other matter that staff consider they cannot raise by any other procedure

All staff at Brentside High have access to all school policies including the Whistleblowing Policy via the intranet T:\STAFF READ\General Information\Policies.
FINANCE AND GENERAL PURPOSES

Terms of Reference
(Including Premises Steering Group and Health and Safety Committee)

At least five Governors two of whom shall be the Chair of Governors and the Headteacher (School Business Manager to be in attendance).

Frequency: At least once per term
1. To advise the Governing Body on the application of payments made to the School in accordance with legislation, regulations and administrative arrangements.
2. To advise the Governing Body on the financial strategy and policy within the resources available.
3. To recommend to the Governing Body a three-year spending plan with the estimated resources available.
4. To keep under general review the staffing establishment of the School and to recommend to the Governing Body and to the Personnel Committee the financial limits for salaries within the overall School budget.
5. To receive regular reports on the School’s income and expenditure, showing a comparison of these against the annual budget, and report to the Governing Body accordingly.
6. Generally to advise the Governing Body on the provision of resources and services to the School and, in particular undertake the setting up of contracts for a variety of services as determined by the Governing Body and to consider, where appropriate, the substitution of in-house services and to advise the Governing Body accordingly.
7. To keep under review and to advise the Governing Body on the general condition, usage and development of the School’s buildings, their fabric and the grounds.
8. To consider and make recommendations to the Governing Body on any proposals for the acquisition, disposal and use of buildings and sites.
9. To review from time to time the financial memorandum and regulations for the supervision and control of financial procedures, accounts, income and expenditure of the School, together with such related matters as is considered necessary and desirable.
10. To keep under review the Governors’ lettings process and monitor its implementation.
11. To liaise with other Governor Committees regarding spending requests and priorities.
12. To review insurance arrangements and ensure they are all adequate.
13. To consider and advise Senior Management and the Governing Body on all matters relating to Health and Safety both within the School and in connection with extra-mural school activities.
14. To review from time to time the Health and Safety Policy to ensure that its implementation secures and maintains a safe and pleasant environment.
15. To monitor and advise the Governing Body on the School’s policy on School visits involving students and on Governors’ visits to the School.
16. To meet with representatives of recognised trade unions as and when required.
SCHEME OF DELEGATION

Principles
This scheme of delegation is based on the following principles:

- Decisions need to be taken as near to the point of service delivery as possible;
- Managers and staff need to be empowered but accountable and responsible;
- Delegated powers must be exercised in accordance within the school's financial framework which complies to the Local Authority Finance Handbook, and all decisions must comply to legislative responsibilities and policies;
- Managers and staff have authority to act in line with their levels of responsibility within the organisation;
- All existing and newly appointed managers and staff are advised of their personal levels of delegated authority by their manager;

Headteacher and SBM implement, monitor, review and update the scheme on a regular basis. Governing Body/Finance and General Purposes Committee must approve any amendments to the scheme prior to implementation.

Financial Authorisation limits
These limits are subject to full compliance at all times. Each officer must ensure that the Probity checks are completed before authorising or certifying an invoice and must ensure they remain within their authorised limits

Limits for orders and invoices:

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<tbody>
<tr>
<td>Governing Body</td>
<td>No Limits</td>
<td>No Authority</td>
<td>No Limits</td>
</tr>
<tr>
<td>Finance and General Purposes Committee</td>
<td>Up to £50,000 per item</td>
<td>No Authority</td>
<td>No Limits</td>
</tr>
<tr>
<td>Headteacher**</td>
<td>Up to £25,000 per item</td>
<td>No Limits</td>
<td>Up to £10,000</td>
</tr>
<tr>
<td>Deputy Headteacher</td>
<td>Up to £5,000 per item</td>
<td>Up to £20,000</td>
<td>Up to £2500</td>
</tr>
<tr>
<td>Head of Department or Section</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e.g. subject leader, year leader)</td>
<td>Up to £1,000 per item</td>
<td>No Authority</td>
<td>No Authority</td>
</tr>
<tr>
<td>Business Manager</td>
<td>Up to £1,000 per item</td>
<td>Up to £500 per item</td>
<td>No Authority</td>
</tr>
</tbody>
</table>

** Deputy Headteachers can act up for the Headteacher on absences (must be agreed by the Chair of F&GP Committee in the first instance).

Duties should be segregated to ensure that the same person cannot place an order and certify the subsequent invoice for payment.

Note: A nominated Governor must countersign all cheque payments above £20,000 with exception of payroll related payments to the HMRC and Pensions which are processed by Moorepay Ltd.
### Finance Department Staffing Structure

#### Cover arrangements

<table>
<thead>
<tr>
<th>Finance Department</th>
<th>Person(s) responsible for Cover of Duties</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Business Manager</td>
<td>Finance Officer, IT</td>
</tr>
<tr>
<td>Finance Officer</td>
<td>Premises &amp; Finance Officer &amp; Senior Administrator</td>
</tr>
<tr>
<td>FMS, Parentpay &amp; Pebble</td>
<td>FMS, Parentpay &amp; Pebble</td>
</tr>
<tr>
<td>Headteacher’s Personal Assistant</td>
<td>For the purpose of uploading BACS only</td>
</tr>
<tr>
<td>Premises &amp; Finance Officer &amp; Senior Administrator</td>
<td>Admin Team</td>
</tr>
<tr>
<td>FMS, Parentpay &amp; Pebble</td>
<td>Parentpay - Trip/Event Management</td>
</tr>
</tbody>
</table>
Appendix 3 Staffing Structure and Cover Arrangements

School Staffing Structure

- Headteacher
- Deputy Headteacher
- Deputy Headteacher
- Deputy Headteacher
- School Business Manager
- Senior Administrator
- Finance Officer
- IT
- Premises & Finance Asst
- Office Manager
- Admissions Manager
- Senior Administrator
- Front of House Admin
- Teachers/LSA/Technicians
- Subject/Year Leaders
- Senior Leadership Team
- Headteacher Personal Assistant

Updated September 2018
Financial Procedures

Orders
Order requests and authorisation - all order requests need to be authorised according to the scheme of delegation and in line with the Bank Mandate as necessary agreed by the Governing Body. The internal order request form template is available in T:\STAFF AREA\Orders

This form requires:
- The name, address, telephone and email of the supplier.
- The product code, product description, quantity, price per item and total cost.
- Department budget.
- The name of the person for whom the goods are ordered.
- This form is then authorised and signed according to the scheme of delegation.
- The details from the authorised order request are entered onto the FMS by the Finance Team.
- FMS generates an official purchase order which is used to submit the order to the supplier.

Purchase Order
The Purchase Order is generated by FMS together with the order request form and filed in 'Orders Processed' folder in date order in the finance office.

- Orders are to be placed via email. Orders should not be placed by telephone or verbally unless urgent and authorised by SBM, except in the case of agency supply cover (see information below).
- Orders are also placed via the school's purchase card and a separate purchase card policy defines the process, authorisation and scheme of delegation, see Credit Card Policy Appendix 6.
- Agency supply cover is used to cover absence and training. The preferred suppliers for staff cover are, Worldwide Education, Vibe Teacher Recruitment, Teaching Personnel and Protocol Education Limited. Orders for agency cover are placed verbally by phone by Core Team and confirmed by email from the agency.
- The Data Team manage staff cover, timesheets are checked and signed by the Data Team and provided to the Finance Team weekly. Timesheets are stored in the allocated folder and checked against invoices and uploaded on to FMS for processing.
- The preferred supplier for facilities management is Mitie. However we are currently in the defects period with the new building, all issues are reported to Lakehouse Ltd.
- IT Support is a managed service delivered by CSE Ltd.
- Fixtures and fittings including IT hardware are owned by the school and are logged within the school asset register:
  - Orders for IT are raised by the IT Team and submitted to SBM.
  - Orders for fixtures/fittings are raised by the Premises Team and submitted to SBM.
  - SBM will refer to scheme of delegation for authorisation.
- Service Level Agreements, contracts and licences are recorded on a contracts schedule – this is used to commit expenditure on FMS and for budget planning purposes.
- Direct Debits – there are different types of costs which are processed via Direct Debit as follows:
  - Fixed cost direct debits – are outlined on the contracts schedule and are uploaded onto FMS as standing orders.
  - Variating cost direct debits - are outlined on the contracts schedule and are uploaded on to FMS when the invoice is provided by the supplier, an example of this is the BT contract. The costs may fluctuate due to usage on a monthly basis as a result a contract of this nature is uploaded onto FMS when the supplier sends confirmation of the monthly charge.
Deliveries
- Upon delivery, the goods are checked against the order by staff, who then sign and date the delivery note where received to confirm receipt. In the absence of a delivery note the finance team will contact the relevant member of staff and request for them to either confirm via email or to sign the invoice to confirm receipt of goods.
- Any discrepancies must be noted by the Finance Team and the matter raised with the supplier concerned. Matters that remain unresolved are escalated to the SBM to pursue further with full document/communication trail.
- The delivery note (where provided by the supplier or email confirming goods received from member of staff) is filed with the original order request and purchase order in the ‘orders processed’ folder.

Payments
All payments are made via the school finance systems. FMS is used for the grant fund and the vast majority of payments are via BACs on occasions cheques may be raised as per discussion between Finance Officer and SBM. Pebble is used for the Enterprise Fund and all payments are made by cheque.

Invoices
Upon receipt of the invoice, the following procedure is to be followed by the Finance Officer:
- Check the invoice details against the original order request, purchase order and the delivery note. Move all the documents into the ‘Invoices ready for authorisation’ folder.
- In line with the scheme of delegation the Finance Team will request relevant staff to sign invoices that are correct to pay.
- Once all invoices are verified the Finance Officer prepares them for payment on FMS and prepares a Batch Header:

<table>
<thead>
<tr>
<th>Description</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BACs Input</strong></td>
<td></td>
</tr>
<tr>
<td>• A unique numerical batch number.</td>
<td>Entered by Finance Officer (signed and dated)</td>
</tr>
<tr>
<td>• Number of suppliers included in the batch</td>
<td></td>
</tr>
<tr>
<td>• Gross Value</td>
<td></td>
</tr>
<tr>
<td><strong>BACs Authorisation</strong></td>
<td></td>
</tr>
<tr>
<td>• Gross Value</td>
<td>SBM verifies each line on the BACs Report. Signs and dates to confirm payment amounts and supplier information is correct.</td>
</tr>
<tr>
<td>• Proposed BACs run checked</td>
<td></td>
</tr>
<tr>
<td><strong>BACs payment authorised by SLT</strong></td>
<td>SLT verifies each line on the BACs Report. Signs and dates to confirm payment amounts and supplier information is correct.</td>
</tr>
<tr>
<td>• (2 signatories)</td>
<td>1. In line with the scheme of delegation</td>
</tr>
<tr>
<td></td>
<td>2. In line with the bank mandate</td>
</tr>
<tr>
<td><strong>BACs processed for payments on FMS</strong></td>
<td>completed by Finance Officer</td>
</tr>
<tr>
<td><strong>BACs Submission</strong></td>
<td></td>
</tr>
<tr>
<td>• Processed Date</td>
<td>Entered by Finance Officer/Headteacher’s Personal Assistant and then logs on to <a href="https://myaccount.capita-CS.co.uk/login/">https://myaccount.capita-CS.co.uk/login/</a> and uploads the BACs file from the sims drive. SBM is nominated cover for this task.</td>
</tr>
<tr>
<td>• Payment Date</td>
<td></td>
</tr>
<tr>
<td>• Submitted To</td>
<td></td>
</tr>
<tr>
<td><strong>Reconciliation</strong></td>
<td></td>
</tr>
<tr>
<td>• Bank reconciliation</td>
<td>BACs payment and school bank account reconciled to ensure correct payment made by finance officer. Bank Reconciliation verified by SBM.</td>
</tr>
<tr>
<td>• Guide to upload &amp; process BACs runs</td>
<td>The BACs procedure is available in Appendix 10.</td>
</tr>
</tbody>
</table>
However, should the school need to raise a cheque (cheques are raised to pay invoices alongside the BACs system before the end of financial year in order to clear as many outstanding invoices as possible). The procedure and authorisations followed is exactly the same as outlined in the BACs procedure, the key difference is the functions in FMS and a cheque must be signed by two signatories in line with the bank mandate. Please note that staff expenses are also paid via BACs in line with the above procedure.

**Procurement**

DfE advice typical spending thresholds for different types of purchases. The thresholds are:
- under £10,000 for a low-value purchase
- between £10,000 and £40,000 for a medium-value purchase
- over £40,000 for a high-value purchase

<table>
<thead>
<tr>
<th>Description</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services under £15,000</td>
<td>SBM reviews any services with a value of up to £15,000 on a three yearly basis and seeks quotes from suppliers for best value.</td>
</tr>
<tr>
<td>Services from £15,000 - £49,999</td>
<td>SBM seeks three written quotes from relevant suppliers and submits to F&amp;GP Committee for approval</td>
</tr>
<tr>
<td>Services over £50,000</td>
<td>SBM seeks no fewer than three competitive tenders and submits to Governing Body for approval</td>
</tr>
<tr>
<td>EU Spending Thresholds and regulations</td>
<td>The EU spending threshold for goods and services is £164,176. If the estimated cost of the contract is above this threshold, you must follow the EU procurement directives and advertise the contract in the Official Journal of the EU (OJEU). Some services that are specifically for education provision may be subject to a higher threshold of £589,148. You should seek legal advice or contact the DfE to determine whether your procurement qualifies.</td>
</tr>
</tbody>
</table>

**Virements**

- The virement forms are populated by the Finance Officer and forwarded to the SBM and Headteacher for approval.
- The Finance Officer will carry out the processes in FMS to move the funds according to procedure.
- SBM will check any changes as part of budget management.

**Income**

There are two main sources of income

1. Income generation (Grant Fund- FMS) include
   a. School to School training
   b. PPG/LAC outside of LA
   c. Lettings/School House
   d. Bank Interest
   e. Maternity and Sickness insurance claims
   f. Other Income

2. Enterprise Fund (Parentpay & Pebble) include
   a. Trips (day, residential and overseas)
   b. Applied learning day activities
   c. Music lessons
Appendix 4 Financial Procedures

- Examination fees
- School performances
- Resources (revision guides, leaver’s hoodies etc.)

**Grant Fund**
The Finance Officer will review the agreements provided for income generation and raise invoices to the relevant debtor using FMS. All payments are made to the school grant bank account and are reconciled on a weekly basis by the finance officer.

**Enterprise Fund**
The Enterprise Fund is processed, monitored, and reconciled by the Finance Officer. The reconciliation is checked and countersigned and dated by the SBM. The Enterprise fund is administered using the software package ParentPay and Pebble, which provides an online payment facility for parents. Money is paid to school by the students/parents/carers for various reasons but mainly for the following:

- School day trips
- School journeys
- Music tuition
- Lost Book / resources
- Applied Learning day activities
- Charity collections
- Other miscellaneous reasons

Items are uploaded on to ParentPay by Admin/Finance teams so that parents/carers can make payments using the online system.

Admin/Finance teams provide reports to the lead teacher of any trips regularly to confirm amounts outstanding and contributions made. This allows staff to chase any outstanding payments in line with the school’s trip procedure.

Finance Officer reconciles payments in the Enterprise Fund using Pebble in line with the finance policy responsibilities.

Please see bank reconciliation procedure.

**Safe Management**
The safe is kept in a locked store room in the main admin/finance office and is locked at all times. There are two keys allocated,

1. The Finance Officer (this key is taken home) and
2. Headteacher’s PA (the key is stored in a secure place in the office – only the Headteacher’s PA is aware of the location.

The content of the safe is as follows:

- All cheques and cash
- School cheque books and paying in books
- School seal
- Petty Cash box – please see petty cash policy
- Other valuable items

The safe procedure is as follows and is managed by the finance officer:

- Safe log sheet is used to record the contents of the safe and is updated as required
• All cheques, cash and postal orders received by school are logged on to the relevant system (FMS/Parentpay) a paying in slip is filled in the finance officer will deposit the cheques at Barclays Bank, Greenford High Street.
• Marsh Ltd provide insurance cover to the school, please see Marsh Ltd insurance schedule.

Asset management

The control of assets stocks and stores is delegated to each department

<table>
<thead>
<tr>
<th>Asset</th>
<th>Responsibly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specific Resources/Equipment relating to subjects</td>
<td>Subject leaders/departments</td>
</tr>
<tr>
<td>Fixtures and fittings (PFI Building)</td>
<td>Mitie</td>
</tr>
<tr>
<td>Building and Content (new Building)</td>
<td>SBM &amp; Premises Team</td>
</tr>
<tr>
<td>IT</td>
<td>IT Team</td>
</tr>
</tbody>
</table>

• An inventory of all IT Team hardware purchases by the school is logged on PS Assets.
• Assets, stocks and stores belonging to the PFI contract are not included
• IT Team review all IT hardware and check it is in working order
• Disposal of assets – IT Team will inform the SBM of any assets that require disposal. SBM will discuss and approve with Headteacher. IT Team will then contact relevant organisation to arrange. All paperwork is kept in the server room.

Bank Reconciliation

A reconciliation of the school’s bank accounts is carried out weekly by the Finance Officer on receipt of the statement from the bank. The reconciliation is checked and countersigned and dated by the SBM.

Finance Return

• This is carried out by the SBM as outlined by the LA schedule using FMS.
• Reports are produced from FMS giving the relevant information required for the return.
• A VAT submittal report is produced.
• The return and VAT submittal is signed by the SBM and the headteacher. Copies are sent to Schools Accountancy, the Bursarial Service and filed in the Budget folder held in the SBM’s office.

Trip Management

Lead teacher completes a Trip request form which is signed by the relevant SLT Line Manager as outlined on the trip form and provided to the admin/finance office. Admin office will set the trip up on ParentPay and generate all requests to parents for payment are made by letter, usually attaching a payment slip. The school has moved to online banking and all payments are predominately via ParentPay – should this not be available to parents/carers the school accept cheques and postal orders. Please note there is also a facility for parents to pay via a paypoint – further details are provided by the admin team in reception. The only exception to this is muffyty days and charity collections which are still received as cash.

Payments

• Payments received by admin/finance office - will issue receipts for all payments (monies and cheques) received from the office reception.
• Any received cash is prepared for banking by the finance officer.
• The cash is banked at the earliest opportunity (3 weekly, during term time, the safe is cleared of cash for school holidays) depending on the amount collected.
Appendix 4 Financial Procedures

- The account is reconciled to the bank statement on a weekly basis by the Finance Officer and counter signed by the SBM.
- The accounts are audited annually by a qualified accountant – Merchant & Co and the auditor’s report is presented to the Headteacher and the F&GP.
- Staff fund is collected via payroll and is available for staff when they leave. This is managed via the Enterprise fund and the finance officer will make out a cheque to Cash for the relevant amount as outlined in the staff fund procedure and provide to the member of staff.
- There are seven signatories for the Enterprise fund are the same as the grant account.

Fuel Card
Brentside High School has a Fuel Card for the purposes of the school minibus. The Finance Officer manages the direct debit to School Grant account.
The process for managing the Fuel Card is:
- RAC Business will send the Finance Officer an invoice who then records the monies required for payment.
- The staff member using the minibus will complete a Purchase Order to top up the fuel card.
- Signatories from the mandate are required to authorise invoices in relation to the fuel card.
- The Finance Officer will reconcile with bank statement and verify records are accurate.
- The Fuel Card is kept in the key safe within room G62 (the fuel card pin number in order to use the fuel card is kept in the Record Log), the Record Log is filed within premises records.

The Record Log records the following details for each minibus journey:
- Date
- Record of Journey
- Staff Name
- Start and end Mileage
- Fuel Gauge
- Damage/Condition Status
- The condition and engine start-up of minibus is checked by Admin Staff.
- The Admin Team will issue the fuel card to the staff member when fuel is required must provide a VAT receipt to the Finance Officer for finance records.

Oyster Card
The Oyster Card is used for travel by staff, for example, training, student visits, meetings, related school trips and business and other as required. The school has 8 cards available for staff:
- 6 kept in reception
- 1 Pastoral/Learning Mentor
- 1 Headteacher

- The oyster cards kept in reception and staff members must complete (sign in and sign out) the travel cards linked with the authorisation for the journey.
- TfL information sheet is verified, printed and filed for reference by the Finance Officer.
- TfL information records are then filed with the visa transactions and statements folder.
- The Finance Officer or Headteacher are responsible for topping up the cards by visa credit card by completing the Purchase Order form which is authorised by a member of the Senior Leadership Team.
Sixth Form Bursary Procedure
The Sixth Form Team is responsible for identifying students eligible for bursary. The students are required to complete a bursary application form with their personal details and bank details. The Sixth Form Team will provide details of students eligible for bursary on a spreadsheet with additional information relating to their attendance each week and bank details. This information is reviewed each school half term by the Sixth Form Team to include record the attendance, details of behaviour and weeks payable. At the end of every half term the Sixth Form Team has one week to complete the spreadsheet and email to the Finance Officer to process payment and action. Each new academic year the Finance Officer will create accounts for new students and set up on FMS. The account name will include the student’s school roll number and year in school i.e. Bursary – AAAAA BBBBB (123456) 18/19. Once a student leaves in July their account will have ZZ in front so they will remain separate from current bursary accounts to avoid confusion.

The Finance Officer is responsible for:
- Printing the sheet
- Creating a non-order invoice
- Separating students details for those receiving and not receiving payments
- Creating a proposal BACs run (maximum 19 payments) with supporting sheets for the students in receipt of the bursary
- The sixth form team will verify and countersign (there may be 2-3 BACs runs and these will be verified by the SBM, checked and authorised by SLT)
- Sending the BACs run via FMS
- Sending an email to the sixth form team with a list of the date of payment, student details and date they will receive payment in their banks
- Sending a list of students not paid due to the failure of bank details being provided, allowing the sixth form team to chasing students for missing bank details and updating the finance officer for purposes of the BACs run.

All financial records are maintained in line with the Information Commission’s Office Record Retention Policy.
## Appendix 5 – Finance Policy

**Finance Timetable**

| Monthly: | • Last working day - Teachers Pensions/AV  
| Budget monitoring & virements  
| Cash Flow forecast  
| Bank a/c reconciliations  
| SBM to check petty cash fund |
| Termly: | • Budget monitoring for Finance Committee  
| Staff statement  
| Governing body meetings  
| 1 Autumn-plan training /occasional days for next academic year  
| Spring-governors agree training days |
| Annually: | • Private funds certified  
| Review insurance risks  
| Check inventories  
| Annual Teachers salary assessment |

**Monthly ** **Timetable by Financial Year:**

**April**
- 1st Cash Payment  
- Meet with Governors to ratify Budget  
- Monthly Budget Advance

**May**
- Outturn Position Reporting  
- Submit a balanced budget  
- Monthly Budget Advance

**June**
- School Balances Form  
- Teachers Annual Service Return Pensions  
- CFR  
- Monthly Budget Advance

**July**
- Send 1st Term Bank & VAT Return  
- Monthly Budget Advance

**August**
- Monthly Budget Advance

**September**
- Set 3 Year Objectives  
- Review SIP  
- Monthly Budget Advance

**October**
- 2nd Cash Payment  
- Pupil Census  
- Monthly Budget Advance

**November**
- Workforce Census  
- Monthly Budget Advance

**December**
- Send 2nd Term Bank & VAT Return  
- Monthly Budget Advance

**January**
- Pupil Census  
- Indicative/final budget allocation  
- Decide on SLA buybacks  
- Monthly Budget Advance

**February**
- Review budget/prepare draft for Governing Body  
- 3rd Cash Payment  
- Monthly Budget Advance

**March**
- Creditor/debtor provisions  
- 3rd (Final) Bank & VAT Return  
- 3rd (Final) Term Bank Account Return  
- Monthly Budget Advance

**+/− One month if flexibility required due to school holiday periods**
Credit Card Policy

Ratified by Governing Body
Signed on behalf of Governing Body

<table>
<thead>
<tr>
<th>Chair of SDC</th>
<th>Mark Perry</th>
<th>Signed</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headteacher</td>
<td>Arwel Jones</td>
<td>Signed</td>
<td>Date</td>
</tr>
</tbody>
</table>

The Governing Body has approved the use of the Credit Card and these procedures will be included in the Finance Policy.

Credit Card Issue
The Governing Body has authorised the following to be a cardholder.

<table>
<thead>
<tr>
<th>Nominated Cardholders</th>
<th>Brentside High School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arwel Jones</td>
<td>Headteacher</td>
</tr>
</tbody>
</table>

The Credit Card shall be issued by Barclays, the school's bankers.

Credit Limit
The Credit Card shall have a spending limit controlled as per the Scheme of Delegation. These limits are inclusive of any VAT, carriage charges etc.

<table>
<thead>
<tr>
<th>Cardholder</th>
<th>Single Transaction limit</th>
<th>Monthly limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headteacher</td>
<td>£1000</td>
<td>£5000</td>
</tr>
</tbody>
</table>

Use of Credit Card
The primary method of payment remains invoicing and this should generally be used in preference to Credit Card where the supplier offers such. The Credit Card is intended for use on an exceptional basis only e.g. booking courses, purchases via the Internet for accommodation.

The SBM will ensure that there is budgetary provision for all purchases and that there is sufficient balance available in the bank to cover expenditure.

Credit Cards must only be used by the allocated card holder(s) to purchase items that can be justified in all respects. This responsibility has been delegated to the Finance Officer and Headteacher’s PA – for as and when required basis.

The Credit Card must not be used for personal expenditure/cash withdrawal under any circumstances; failure to observe this will lead to the card being withdrawn and possible disciplinary action.

SLT must sign to accept that they have personal responsibility (delegated from the Headteacher) for transactions on “the school” Credit Card, and Credit Cards must not be loaned to any other person in any circumstance.

If any unauthorised purchases are made, then the school has the authority to recover the cost of these transactions, either by personal payment from the Credit Card holder or by salary deduction for the unauthorised amount.

Security
The PIN number for each Credit Card shall be known only by the cardholder and not disclosed to anyone else or written down. No Credit Card Holders within the school are allowed to change their PIN to anything obvious e.g. DOB / School telephone number or the same PIN as other Credit Card Holders within the school.
Appendix 6 Credit Card Procedures

In the event of loss of the PIN number the bank will be able to provide the Credit Card Holders only with the information.

Should the Credit Card be lost or stolen the cardholder must report the loss immediately to Barclay Card Visa and the SBM.

Should fraud or misuse be suspected, the bank and LBE Schools’ Accountancy department should be informed immediately so that the appropriate action can be taken.

Expired cards must be cut up into pieces and disposed of. The Credit Card Holder and another authorised signatory should witness this.

Procedure for purchasing supplies including Internet
The cardholder completes the Card transaction via the telephone or internet basis.

Order confirmations must be signed by an authorised signatory as per Scheme of Delegation. All purchases are raised on FMS as cash book journals and named with Barclay Card to identify the purchase.

Cardholders must get the total price including p&p and delivery charges, check availability and confirm the delivery date. Supplier’s terms and conditions should be read carefully prior to undertaking a Credit Card purchase to ensure they are acceptable to the school. For example ensure you are clear on the delivery and returns policy, that you can return any unsatisfactory items and whether you will get a refund or merchant credit before completing an online transaction.

Credit Card Holders must not split transactions (where the cost of goods or services exceed this limit) to avoid the transaction limit control.

Problems with supplies
The Finance Officer should advise discrepancies or other problems with the goods supplied immediately to the Credit Card holder who can raise issues with the supplier, and problems must be resolved to enable the School to retain control of the transaction. If there are any items under dispute with the supplier they should be clearly marked as such on the order request.

Receipt of Goods
• Upon delivery, the goods are ticked off against the order by the relevant department who then sign and date the delivery note to confirm receipt.

• Any discrepancies must be noted by the Finance Officer and the matter raised with the company concerned. Matters that remain unresolved are passed on to the SBM to pursue further with full document/communication trail. If damaged or incorrect goods are received the Finance Officer must inform the credit card holder who will contact the supplier and arrange for replacement or return. In this case the school must request that the Supplier credits the Credit Card account.

• The delivery note (where provided by the supplier) is filed with the order Confirmation in the Credit card ‘Visa’ folder.

Internet Purchases
Purchases over the Internet must only be used where the goods or services cannot be effectively or economically obtained via traditional methods, and the school considers that best value is being achieved.

Barclays Visa will refund losses occurring as a direct result of fraud, but only if the cardholder has not been negligent. Therefore Credit Card Holders must never buy from a company whose trading address is not featured on its web site.

The Credit Card Holder must only purchase from secure sites (those displaying “https” at the start and displaying a padlock symbol).

Internet orders must only be processed on school computers that are linked to the Internet through the school firewall.
Credit Card/ payment information must not be sent to a merchant via email or instant messenger (MSN Messenger etc.). If payment cannot be sent via a secured web page, then cardholders should telephone the supplier instead.

Credit Card Holders must never give personal details that are commonly used for identification (e.g. mother’s maiden name) over an insecure Internet connection.

Individuals ordering goods and services should make it clear that these are being ordered on behalf of the school e.g. electrical warranties will not be valid otherwise.

When orders are placed with the supplier an order confirmation will usually be displayed or an email received using finance@brentsidehigh.ealing.sch.uk. The only exception are Amazon orders which are emailed to a.patel@brentsidehigh.ealing.sch.uk.

The Finance Officer must ensure they have all the relevant documentation for each purchase and check it against the Barclays Card Visa Statement.

The school must also consider the risks when using the Internet to look at their Credit Card balances etc., and ensure that the account is password protected. Schools must not click on links to on-line shops in emails, as they may link to fraudulent sites, and addresses should be typed manually.

Record keeping, Payment of the bill & Reconciliation
There must be clear segregation of duties between the Credit Card Holder incurring expenditure and the officer reconciling and authorising the monthly statement.

<table>
<thead>
<tr>
<th>Credit Card holder</th>
<th>Reconciling officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headteacher (delegated authorisation of orders to SLT)</td>
<td>Finance Officer</td>
</tr>
</tbody>
</table>

Statements must be addressed and sent to the SBM at the school.

The Credit Card balance must be settled in full automatically each month by direct debit thereby avoiding Credit Card interest charges.

The schools Finance Officer is to ensure that any supplier refunds are re-credited to the account correctly.

All receipts must be authorised by either the Headteacher, Chair of Governors or designated person to show a clear audit trail.

Reconciliation
On receiving the monthly statement, Finance Officer must ensure that the school has had the goods or services for all the transactions charged and that charges are accurate and match the order request /receipts.

Finance Officer will reconcile the monthly Barclay Visa Card statement against the order requests and the Barclays account bank statement.

VAT issues
VAT rules still apply to Credits cards made using the Credit Card therefore VAT receipts must be obtained. Please inform suppliers that they should be sending Vat invoices/receipts to the school.

Potential transaction issues
Card declined – check you have not exceeded the transaction/monthly card limit or are using a supplier that is in the Blocked Merchant category.
Payroll Procedures

The following outlines the school’s procedure in relation to the payroll.

The payroll provider is reviewed every 3 years and was last reviewed in April 2016. The school chose Moorepay Ltd for their education division to ensure that payroll and pension information provided by payroll is in line with Education payroll standards.

Roles and Responsibilities

The Governing Body at Brentside High School are the employers of all staff and have delegated the responsibility for all HR to the Headteacher.

The Headteacher is responsible: the appropriate application of HR and payroll, ensuring the appropriate guidance and legislation are followed in line with Education.

The Headteacher will use as guidance, the School Teacher’s Pay and Conditions Document for teacher’s pay scales and Ealing Council’s pay scales for support staff to determine appropriate salary for staff employed at Brentside High School.

The Headteacher is responsible for providing signed instructions for payroll each month to the SBM.

The school has engaged the following guidance and support to manage HR and payroll:

1. Babcock for HR issues
2. Moorepay Ltd to process payroll
3. Marsh Ltd for school’s insurance

Moorepay Ltd are the current payroll provider (details below):

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Manager</td>
<td>Elliot Rabia</td>
</tr>
<tr>
<td>Payroll Manager</td>
<td>Anton Mckillop,</td>
</tr>
<tr>
<td>Company Name</td>
<td>Moorepay LTD</td>
</tr>
<tr>
<td>Address</td>
<td>Suite 1B, Stuart House</td>
</tr>
<tr>
<td></td>
<td>Eskmills, Station Road</td>
</tr>
<tr>
<td></td>
<td>Musselburgh</td>
</tr>
<tr>
<td></td>
<td>EH21 7PB</td>
</tr>
<tr>
<td>Tel</td>
<td>0131 635 6149 ext 1842161 or direct line 0844 847 4428</td>
</tr>
<tr>
<td>School Payroll Reference No</td>
<td>2BH</td>
</tr>
</tbody>
</table>

Deputy Headteacher/SLT are responsible for authorising timesheets for additional hours, revision classes and lunch timesheets.

Examination Officer is responsible for checking and authorising timesheets for invigilators along with line manager.

School Business Manager is responsible for submitting payroll each month and checking that all instructions uploaded via the Moorepay portal is executed on a monthly basis. Staff will also submit any changes for example bank details etc. and email to SBM to update on their payroll file.

SBM each financial year will prepare an employee budget spreadsheet to review with the Headteacher showing all staff currently on payroll. The Headteacher will use this information to determine recruitment and retention needs for the school and confirm vacancies to the SBM. The Headteacher and SBM will agree the scales to be provided to Moorepay Ltd for payroll purposes. The employee budget is only available to SBM, Headteacher and Headteacher’s PA and is used to project the annual expenditure on staffing. The SBM will project that each member of staff who has not hit the maximum scale in their pay range will successfully pass performance management which may result in an increase in salary scale in line with the schools pay policy.
The Governors’ Pay Committee meets annually to review performance management and to consider recommendations from the Headteacher for employee performance management in relation to staff salaries. Once agreed these instructions are provided to the SBM who will undertake the instructions provided by the pay committee and back date pay accordingly via payroll. The changes will also be reflected in the school employee budget spreadsheet.

The SBM will inform Moorepay Ltd of changes to salary scales each April for Support Staff and September for Teachers pay scales using the relevant school pay policy, school teachers Pay and Conditions Document and Ealing LA support staff scales or as necessary.

### Staff Cover

<table>
<thead>
<tr>
<th>Absence</th>
<th>Cover</th>
</tr>
</thead>
<tbody>
<tr>
<td>SBM</td>
<td>Admissions Manager</td>
</tr>
<tr>
<td>Admissions Manager</td>
<td>SBM</td>
</tr>
<tr>
<td>Headteacher PA</td>
<td>Headteacher</td>
</tr>
<tr>
<td>Headteacher</td>
<td>Deputy Headteacher (in line with scheme of delegation)</td>
</tr>
</tbody>
</table>
## Payroll Procedures

### Payroll process

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Monthly timesheets including lunch duties, revision classes and revision classes etc. Completed by individual staff and submitted for authorisation by line manager/DHT as appropriate and submitted to the finance office.</td>
</tr>
<tr>
<td>2</td>
<td>Salary instructions are compiled and submitted to SBM. Salary instructions are compiled by the Headteacher’s PA and authorised by the Headteacher.</td>
</tr>
<tr>
<td>3</td>
<td>Using Moorepay Ltd master files, SBM/Admissions Manager will update all payroll information from timesheets and salary instructions etc. and upload on to the appropriate format. All timesheets are checked to ensure that the amount of hours and hourly rate are correct – any errors are corrected by SBM/Admissions Manager.</td>
</tr>
<tr>
<td>4</td>
<td>The SBM/Admissions Manager will save all inputs in secure home drive on a monthly basis and email SBM to upload instructions to the Moorepay Ltd portal.</td>
</tr>
<tr>
<td>5</td>
<td>Moorepay Ltd will update payroll information that has been uploaded to the portal and produce a password protected Adobe PDF file. The file is uploaded to the payroll portal for collection.</td>
</tr>
<tr>
<td>6</td>
<td>The SBM will download pdf and access using a secure password. The SBM systematically checks that all instructions have been applied to the payroll – signing each page of the input. Any amendments are emailed to the payroll company or depending on the information uploaded via the secure portal. Further each month the SBM will randomly check a selection of staff salaries to ensure that the information and salary are correct. Once the SBM is satisfied that the payroll input is correct, the SBM will sign a BACS authorisation sheet and scan and upload of the school’s payroll portal. At this point Moorepay Ltd have authorisation to process payments for salaries.</td>
</tr>
<tr>
<td>7</td>
<td>The SBM emails the final PDF to the Headteacher so that the Headteacher can check and raise any issues directly to the SBM. Any further errors are corrected the following month.</td>
</tr>
<tr>
<td>8</td>
<td>Moorepay operate online payslips and all staff are provided with instructions to access the secure payslip portal.</td>
</tr>
<tr>
<td>9</td>
<td>For the purposes of business continuity and staff wellbeing there are times where if an error occurs in payroll the Headteacher will instruct SBM/Finance Officer to make a net payment to a member of staff via BACs. The net payment amount will be checked with Moorepay Ltd and the payment will be reconciled in payroll the following month.</td>
</tr>
</tbody>
</table>
Expenses Policy

All expense claims must be made using the school’s expenses form, authorised by the line manager and original receipts must be provided to finance.

Both the claimant and the line manager approving them have a responsibility to ensure that all expenses are correctly submitted.

*All duplicate or fraudulent claims will be subject to a formal inquiry and investigation by Internal Audit and the Legal Department. Fraudulent claims are regarded in a very serious light, and will result in the appropriate disciplinary action.*

Claimants should ensure that only legitimate and accurate claims are made for expenses incurred for business use only. All expense claims should be made on a regular basis and supported by valid receipts. **All claims must be submitted within 3 months of the expense being incurred.** Original receipts must be scanned and attached to the expense claim. Any loss of receipts where a copy cannot be produced will result in repayment of such expense being refused. Expenses must be claimed using the Expenses Claim Form, authorised and submitted to the Finance Officer. Once approved the payment will be included and summarised in the next available payroll run.

Line managers are responsible for authorising expense claims, ensuring that the claim has been appropriately completed with particular reference to:

- Reasonable and appropriate amounts claimed
- Valid and appropriate expense codes
- Reference to receipts where appropriate
- Correct mileage scheme
- Genuine business expense

It is the line manager’s responsibility to re-assign the authorisation of expenses prior to taking annual leave or other absence in order that expenses can be processed on a timely basis. The delegation must be at least at the same level if not the level above. Under no circumstance can an employee approve his or her own expenses.

**Expense items**

<table>
<thead>
<tr>
<th>Permissible expenditure</th>
<th>Non-permissible expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Car Travel</strong></td>
<td></td>
</tr>
</tbody>
</table>

- Staff can claim mileage, currently £0.40.9p per mile (out of Ealing) £0.52.2p per mile (local), as per the HMRC approved mileage allowances.
- Any journey that involves travel from one place of work to another. Details of where the journey starts and ends should be recorded
- Mileage Rates: please see the table attached to this document for Inner Borough rate, Out of Borough Rate, Motorcycles & Bicycle

- Journeys that are between an employee’s home and normal place of work
- Parking fines and other traffic offences
- Car Valet

<table>
<thead>
<tr>
<th><strong>Train Travel</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to full 2nd class fares will normally be reimbursed</td>
<td></td>
</tr>
<tr>
<td>Where an employee regularly purchases a travel card for travelling to and from work and then uses that same travel card for business use, this should not be claimed as an expense</td>
<td></td>
</tr>
<tr>
<td>If using an Oyster Card, a print out of the statement should be attached. The statement can be obtained</td>
<td></td>
</tr>
<tr>
<td>Expenses</td>
<td>Details</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>from <a href="http://www.oystercard.com">www.oystercard.com</a> where the information is e-mailed straight to the user</td>
<td></td>
</tr>
<tr>
<td>• All receipts should be scanned and attached to the claim</td>
<td></td>
</tr>
</tbody>
</table>

### Air Travel

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Domestic flights to be taken if cost cheaper than train</td>
<td></td>
</tr>
<tr>
<td>• International flights to be approved by line manager before booking made</td>
<td></td>
</tr>
</tbody>
</table>

### Optician Fees

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Optician fees and glasses allowance up to an agreed level for VDU users. (RNIB recommend that eye tests are every two years)</td>
<td></td>
</tr>
</tbody>
</table>

### Professional Subscriptions

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>• If you pay for subscription to a professional body and receive reimbursement, this then becomes a taxable benefit and will be reported to HMRC</td>
<td></td>
</tr>
</tbody>
</table>

### Books

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Where books have been purchased to assist with education/coursework will be deemed as taxable benefit and reported to HMRC</td>
<td></td>
</tr>
<tr>
<td>• If the books purchased will be used by others to assist in their roles, the books should be entered under the ‘Equipment’ heading for the claim. This would not be deemed as taxable. However, a supporting statement from your manager will be required</td>
<td></td>
</tr>
</tbody>
</table>

### Hotel & Subsistence

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Overnight accommodation expenses where necessary will be reimbursed. Quotes from midrange establishments in the area to be obtained and approved in advance by the line manager</td>
<td></td>
</tr>
<tr>
<td>• Guidance for daily reimbursement of meals when not provided as part of hotel package:</td>
<td></td>
</tr>
</tbody>
</table>
  o Breakfast Up to £10 |
  o Lunch Up to £10 |
  o Dinner (inc soft drinks) up to £25 |
| • Meals nearby base of work with colleagues |
| • Alcoholic Drinks |

### Other

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Cleaning / repair of school logo and branded uniforms</td>
<td></td>
</tr>
<tr>
<td>• Non Logo clothing – Items purchased for work that do not have the school logo shown, will be treated as a taxable expense and reported to HMRC</td>
<td></td>
</tr>
<tr>
<td>• Personal entertainment</td>
<td></td>
</tr>
<tr>
<td>• Staff Entertainment</td>
<td></td>
</tr>
<tr>
<td>• Gratuities / tips</td>
<td></td>
</tr>
<tr>
<td>• Refreshment for general office use</td>
<td></td>
</tr>
<tr>
<td>• Greeting cards, gifts and flowers for employees or contractors</td>
<td></td>
</tr>
<tr>
<td>• Items which should be obtained through agreed council procurement processes</td>
<td></td>
</tr>
</tbody>
</table>

### School Lunches

Lunch will be provided by the school to any staff on duty who undertake additional break duties beyond those required within directed time expectations, or attending on an INSET day, currently up to the value of £2.85 per person.

### Mobile phones/laptops (IT Equipment)

These will be provided to staff where they are deemed necessary for the performance of their duties. They will be registered in the name of the school. They must be returned when the staff member ceases employment with the school.
The school will pay any costs associated with the use of this equipment. Access to premium lines and overseas calls are barred. No costs of any private use will be recovered as this is considered to be impractical and time consuming. Mobile phones should not be taken abroad.

Any damage to school equipment due to misuse will be escalated to the Headteacher and staff members may be charged to replace these items.

As part of the schools resource management if staff do not return equipment, keys or fobs they will be charged for the replacement.

Please note the limit and authorisation for expenses claims are as follows:

<table>
<thead>
<tr>
<th>Up to £75</th>
<th>Line Manager</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above £75</td>
<td>Headteacher</td>
</tr>
</tbody>
</table>

Abuse of the Expenses Policy will result in disciplinary action.
For further information on recommended best practice please see the LA Finance Handbook available on the Ealing Grid for Learning.

Petty Cash

The Finance Officer is the designated petty cash holder.

The petty cash holding should be kept securely in the finance safe at all times, and must never be left out of the safe unattended.

Under no circumstances should Personal cheques be cashed from the petty cash holdings.

The main school’s petty cash holding is currently set at £300. Prior to this policy the limit in 2017/18 was £500.

**General procedural Instructions:**
All Petty Cash claims must be authorised, submitted and processed on authorised stationery available
T:\STAFF READ\General information\Finance Information

For cash reimbursement Petty Cash claims should not exceed £70 in value. Claims above £50 will be processed and reimbursed via BACs. Only under exceptional circumstances will claims above £50 be reimbursed via cash and with the authorisation of the Headteacher.

**Claiming Procedures**
Upon receipt of the petty cash claim finance should check to ensure the following information has been supplied by the claimant:
1) Name of claimant
2) Department
3) Date(s) expenditure incurred
4) Full details on nature of claim – books, food, travel, stationery etc.
5) Value of expenditure net of vat where applicable
6) VAT on expenditure incurred
7) Gross value of claim
8) Individual items of expenditure should be added together to form a total claim figure.
9) Claimant has signed claim to confirm expenditure has been incurred on school business
10) The claim has been approved by the claimant’s head of department, or in the case of a head of department, by a senior leader.
11) Should receipts not be available for any items of expenditure included on the claim (lost etc.), then the claimant should ensure the box at the bottom of the claim has been completed giving details, and duly authorised by the teacher approving the claim.
12) Finance should check to ensure the arithmetical accuracy of the claim. Should any errors be found, the claim should be immediately returned to the claimant for a new claim to be submitted. On no occasions should values on a claim be amended.
13) Finance will then pass the claim to a senior leader for final authorisation.
14) Upon receipt of the final authorisation, finance will notify the claimant that reimbursement of the claim will be made via BACs or collected from the finance office.
15) Payment in cash will be done so in exceptional circumstances. Upon doing so finance will duly sign and date the claim to record the reimbursement, at the same time the claimant will also sign and date the claim to record the receipt of the monies.
16) Finance will then enter the claim details onto FMS whereby a petty cash voucher number will be automatically allocated. This number must then be entered on the petty cash claim accordingly.

**Replenishing the Petty Cash Account**
1) The account will be reconciled on a regular basis by the Finance Officer. A signed and dated record will be kept for all reconciliations.
2) The Finance Officer will on a monthly basis (or more often should the need arise) reconcile and replenish the petty cash holding informing the SBM on a weekly basis of petty cash amounts in the safe.
3) In order to reconcile the petty cash, a petty cash transaction listing report must be printed from the FMS accounting system to cover the relevant period.
4) The petty cash contents must then be counted to determine the cash in hand.
5) The value of the transaction listing plus the cash in hand must equate to the total petty cash holding.
6) Any reconciliation not equating to the petty cash holding must be investigated immediately, and any variance reported to the School Business Manager (SBM).
7) Upon completion of the reconciliation, the relevant petty cash transaction listing must be signed and dated by the Finance Officer.
8) SBM is then provided the FMS reconciliation to check and countersign.
9) The signed reconciliation is then returned to the Finance Officer to draw up a cash cheque. At the same time, in order to satisfy banking requirements, a letter addressed to the bank must also be passed to the Headteacher authorising the encashment of a cash cheque.
10) Once authorised, a cheque can then be drawn and passed to the relevant signatories in line with the schools mandate.
11) The letter and cheque can then be taken to the bank, the cheque cashed, and the petty cash replenished by the Finance Officer.
BACS Processing on FMS

Total amount of 1 BACs can be processed is £50,000 per BACs – except for PFI/LA payments
Total amount of BACs in three per week is £80,000

Schools Bursarial Service
Summer Term 2013
Heather Melville
Audit Requirements and General Housekeeping

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Unique BACS Folder</strong></td>
</tr>
<tr>
<td>2.</td>
<td><strong>Zipped Files</strong></td>
</tr>
</tbody>
</table>
| 3. | **Reports**   | **To be reviewed and approved before upload of BACS File** (see page 19)  
BACS Run Report (see page 11) |
Audit Requirements and General Housekeeping

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td><strong>Input Report</strong></td>
<td>Once authorised BACS is uploaded to Capita. Experian Report is checked against BACS and Signed by the Headteacher PA</td>
</tr>
<tr>
<td>6.</td>
<td><strong>Termly</strong></td>
<td>Disable access rights of any leavers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Run Audit Report of current users and staff movement, managed by SBM</td>
</tr>
<tr>
<td>7.</td>
<td><strong>Passwords</strong></td>
<td>Passwords to be alpha-numeric and personal to user without being too obvious</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Do not have passwords written on paper or disclose to other people</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Change password as soon as you have received your user name/password from Capita</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SupportNet login</td>
</tr>
</tbody>
</table>
If schools do not have an account, please make sure that an account is set up at least one week before using BACS for the first time, as you need your user name and password. This will be the method used to uploading your BACS file to Capita.

**1. Select Capita Sims**

**2. Select SupportNet Login**

**3. If you do not have access select New User and follow the prompts**

**4. Capita will email your login details.**

**5. As soon as you have received this email, please login and change the password to something personal to you (alpha-numeric)**

**6. Ring Capita – ask for the BACS prompt to be activated and advise them that you will be sending your file zipped. Finally request detailed BACS reports to be sent (audit requirement) but you will also have to put this in writing via an email - bacs2@capita.co.uk. Please save email and file.**
Supplier Setup

Focus/Accounts Payable/Supplier/Select Name of Supplier/Tab 2

This only needs to be completed once for every supplier that you are paying via BACS

1. Enter supplier bank details
2. Enter either your customer account reference or name of school
3. Tick BACS payable supplier
4. Tick e-mail PDF remittance advice e-mail address
5. Enter supplier accounts e-mail address for remittance advice
BACS Processing

1. Process invoices as normal
2. When all invoices are authorised on the system follow the path for BACS processing
3. Focus/Accounts Payable/BACS Processing
4. Click on the plus button
Note:

It takes 3 - 5 working days for BACS payment to reach the supplier

1. Enter the processing date. This needs to be the day before the payment will be taken from the bank account

   e.g. Prepare BACS Run 12/09/12 but change the processing date to the 17/09/12. This would be paid 18/09/12

2. Enter a narrative for the BACS Run e.g. Date of Payment

3. Click on Next to proceed
1. Tag invoices in the normal way just as if you processing a cheque run

2. Click on Next to proceed
1. Click this option to create the BACS Run Report, this will create a pre BACS report

2. Click to create the BACS file and produce the remittance via printer or email
1. This pop up box will give you the path to follow to find the created BACS file. Make a note of the route.

2. Click OK

**N.B Audit Requirement**

Please ensure you have arranged with your ICT Network Manager/Provider, that only the staff within the Finance Team to have access to this folder.
1. The next pop up box will tell you how many suppliers, number of invoices and the total amount of payments

2. Click OK
1. You have now successfully created your BACS Run
2. Double click on your BACS file this will open the file
3. From here you can click on the BACS Run Report this will then print the report with the file number
4. Run Audit trail report
   This report must be checked and authorised (see page 2)
5. Go to the unique BACS folder, select the BACS file.
1. Go to your BACS file saved in the unique folder

2. Right Click on the file and select “Send To” then “Compressed (zipped) Folder.”

3. This has now created your zip file
1. Right click on the compressed folder, select “Explore”

2. Select zipped BACS file
   Go to file and select “Add Password”

3. Enter your password and confirm

4. If you double click the BACS file you will see that it can only be opened with your password

When the file is ready to be upload via SupportNet, please ring Capita BACS Tel No: 01285 647500 option 2.

This is to advise the BACS team that the files are zipped with a password. Inform them of your password, if you use the same password each time you will only have to do this for the first BACS run. We recommend that your password is changed every 60 – 90 days.
BACS Upload via SupportNet

www.capita-cs.co.uk

I would suggest having this link in your Favourites bar. Now Login

1. Select Capita Sims
2. Select SupportNet Login
3. Enter username/password
4. Click on User Posts and select BACS

©Schools Bursarial Service
**BACS Upload via www.capita-cs.co.uk SupportNet**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Click Browse and select the path to the BACS file</td>
</tr>
<tr>
<td>2.</td>
<td>Enter the processing date as one day before the payment date. This is also the same date as the processing date that you have entered on FMS.</td>
</tr>
<tr>
<td>3.</td>
<td>Enter the date for payment.</td>
</tr>
<tr>
<td>4.</td>
<td>Your BACS ID: FMS/Tools/Accounts Payable Parameters/Tab 4 and on your BACS Schedule. This will be populated.</td>
</tr>
<tr>
<td>5.</td>
<td>Enter Total Value of BACS payments.</td>
</tr>
<tr>
<td>6.</td>
<td>Enter School or Finance email address.</td>
</tr>
<tr>
<td>7.</td>
<td>Finally, when all the information has been entered, click the Submit button.</td>
</tr>
</tbody>
</table>

Finally when all the information has been entered, click the submit button.

Enter a new password on the comments section, which needs to be different for every upload.

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BACS Upload File

- When the file has been submitted to BACS, Capita will contact you to confirm the Transaction and Monetary Totals, and the Pay Date. This is confirmation from Capita that your BACS file has been successfully transmitted to BACS. If you do not receive contact, please call Capita immediately.
- Experian Report is printed, signed and matched to relevant BACS Run.
1. **Bank Reconciliation** - You will not see each individual supplier.

2. Match the total BACS run that appears on your bank statement.

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**Ealing**

[www.ealing.gov.uk](http://www.ealing.gov.uk)
Purchasing Policy and Best Value Statement

What is Procurement?
Procurement can be defined as the responsibility for obtaining (whether by purchasing, lease, hire or other legal means) the services, equipment, materials or supplies required by an organisation so it can effectively meet its business objectives.

The school purchases goods or services to directly achieve its goals

Best Value through Procurement
Best Value goes beyond Value for Money. It develops the concept that the effective use of resources leads to:

- Improved Services.
- Continuous Improvement.

The governing body is accountable for the way in which the school’s resources are allocated to meet the objectives set out in the school’s development plans.

Governors need to secure the best possible outcome for students, in the most efficient and effective way, at a reasonable cost. This will lead to continuous improvement in the school’s achievements and services.

Benchmarking tool for schools https://schools-financial-benchmarking.service.gov.uk/

What is Best Value?
Governors will apply the 3E and 4C principles of best value:

<table>
<thead>
<tr>
<th>3 E’s</th>
<th>4 C’s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economy – Ensure you are economical with resources. Order only through necessity.</td>
<td>Compare – Shop around for the best deals and compare prices etc.</td>
</tr>
<tr>
<td>Efficiency – Ensure what is ordered is well equipped to do the job it was purchased for.</td>
<td>Consult – Talk to other schools and suppliers and request references.</td>
</tr>
<tr>
<td>Effectiveness – Does the purchase assist the school and serve a purpose.</td>
<td>Compete – be sure that your purchase is the best for the use of the school.</td>
</tr>
<tr>
<td></td>
<td>Challenge – inform suppliers of your needs and ask for what you want!</td>
</tr>
</tbody>
</table>

The Governors Approach
The Governors will apply will apply the principles of best value when making decisions about:

- the allocation of resources to best promote the aims and values of the school
- the targeting of resources to best improve standards and the quality of provision
- the use of resources to best support the various educational needs of all students

Governors and the Senior Leadership Team (SLT) will:

- make comparisons with other/similar schools using data provided by the LA and the Government e.g.
  - PFI Benchmarking activities
  - DfE tool for benchmarking
  - KS4/5 results
- challenge proposals, examining them for effectiveness, efficiency and cost
- require suppliers to compete on grounds of cost, and quality/suitability of services/products/backup, e.g. provision of computer consumables or redecorating consult individuals and organisations on
quality/suitability of service we provide to parents and students and services we receive from
providers, e.g. Sex and Relationships Education, Challenge Partners and maintenance contracts

This will apply in particular to:

<table>
<thead>
<tr>
<th>Staffing</th>
<th>Use of premises</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of resources</td>
<td>Quality of teaching</td>
</tr>
<tr>
<td>Quality of learning</td>
<td>Purchasing</td>
</tr>
<tr>
<td>Students welfare</td>
<td>Health and Safety</td>
</tr>
</tbody>
</table>

**Staffing**
Governors and the SLT will deploy staff to provide best value in terms of quality of teaching, quality of
learning, adult-student ratio and curriculum management.

**Teaching**
Governors and the SLT will review the quality of curriculum provision and quality of teaching, to provide
parents/carers and students with:

- a curriculum which meets the requirements of the National Curriculum, the LA agreed Re: Syllabus
  and the needs of students
- teaching which builds on previous learning and has high expectations of all student achievement

**Learning**
Governors and the Senior Leadership Team will review the quality of children’s learning, by cohort, class
and group, to provide teaching which enables children to achieve nationally expected progress, e.g. setting
of annual student achievement targets.

**Students’ Welfare**
Governors and the SLT will review the quality of the school environment and the school ethos, in order to
provide a supportive environment conducive to learning and recreation.

**Health and Safety**
Governors and the SLT will review the quality of the school environment and equipment, carrying out risk
assessments where appropriate, in order to provide a safe working environment for students, staff and
visitors

**Use of Premises**
Governors and the SLT will consider the allocation and use of teaching areas, support areas and
communal areas, to provide the best environment for teaching and learning, for support areas and
communal access to central resources, e.g. library

**Use of Resources**
Governors and the SLT will deploy equipment, materials and services to provide students and staff with
resources which support quality of teaching and quality of learning

**Purchasing**
Governors and SLT will develop procedures for assessing need and obtaining goods and services which
provide “best value” in terms of suitability, efficiency, time and cost. Measures already in place include:

- Competitive tendering procedures (e.g. For goods and services above £10,000).
- Procedures for accepting “best value” quotes, which are not necessarily the cheapest (e.g.
  Suitability for purpose and quality for workmanship).
- Procedures which minimise office time by the purchase of goods or services under £1000 direct
  from known, reliable suppliers (e.g. Stationery, small equipment).
**Key factors the school will consider other than price:**
- Capacity and reputation of provider – can the supplier demonstrate previous work/stock supplied to other schools.
- Quality of output – reputation of supplier which you may be able to locate via the internet etc.
- Range of service provision – this can be checked via the internet and by requesting catalogues and company data prior to order.
- Responsiveness – how quickly will the supplier be able to respond should you have a problem
- Reliability – reputation of supplier.
- Compatibility with school ethos and culture – a school contractor/supplier should always be aware of dress issues, health, safety and safeguarding issues and ensure they use correct language whilst on site.

**Monitoring**
These areas will be monitored for best value by:
1) In-house monitoring by the Headteacher and curriculum leaders, e.g. classroom practice, work sampling.
2) Annual Performance Management.
3) Annual Budget Planning.
4) Headteacher’s monthly financial review.
5) Termly visits by the LA Link Officer.
6) Analysis of school student performance data, e.g. results against all schools, LA Schools, similar schools.
7) Analysis of LA student performance data.
Appendix 12 Whistleblowing Policy

WHISTLEBLOWING POLICY

Introduction
Brentside High School is committed to delivering a high quality education service to its students and expects high standards from their staff and contractors. In order to maintain those high standards a culture of openness and accountability is vitally important. The aims of this policy are threefold:

- To encourage staff to raise concerns about malpractice within the School without fear of reprisal.
- To reassure staff that concerns will be taken seriously.
- To provide information about how to raise concerns and explain how the Governors and the Local Authority (LA) will respond.

Scope of the Policy
This policy applies to all School employees and former employees, agency staff and contractors engaged by the School. There is a separate procedure for students and parents to raise concerns about school related issues.

What is whistleblowing?
In practical terms, whistleblowing occurs when a concern is raised about danger or illegality that affects others. As the person blowing the whistle you will not necessarily be directly affected by the danger or illegality. Consequently you will not necessarily have a personal interest in the outcome of any investigation into your concerns. This is different from a complaint or grievance. If you make a complaint or lodge a grievance, you are saying that you personally have been poorly treated. This poor treatment could involve a breach of your individual employment rights or bullying and you are entitled to seek redress for yourself.

Blowing the Whistle on Malpractice
Malpractice covers a wide range of concerns. The types of activity that should be disclosed include but are not limited to the following:

- The physical, emotional or sexual abuse of students or staff.
- Financial maladministration.
- Unauthorised use of school funds.
- Fraud and corruption.
- Failure to comply with legal obligations.
- Endangering of an individual’s health and safety.
- Damage to the environment.
- A criminal offence.
- Failure to follow financial and contract procedure rules.
- Showing undue favour to a contractor or a job applicant.
- Miscarriages of justice.
- Deliberate concealment of information relating to any of the above.

Staff should raise their concerns with the Headteacher, Deputy Headteacher, the Chair of Governors or the LA as soon as any suspected malpractice becomes apparent. Remember that the earlier you raise concerns the easier it will be to take action. You (the whistleblower) are a witness to events, not a complainant and so you do not need to wait for proof of malpractice before raising concerns.

Contact Details:

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headteacher</td>
<td>Arwel Jones</td>
</tr>
<tr>
<td>Deputy Headteacher</td>
<td>Sarah Gent</td>
</tr>
<tr>
<td>Chair of Governors</td>
<td>Catherine Smith</td>
</tr>
</tbody>
</table>
Appendix 12 Whistleblowing Policy

When reporting a concern you should provide as much information and detail as possible. In particular you should provide the full names of the people involved or who know about what is happening, including any relevant documentation. This will help the investigator to focus on the main issues quickly.

There will be some cases where it is not appropriate for you to raise concerns with your Headteacher/Governor, for example where you suspect your Headteacher/Governor already knows about the malpractice and appears to be ‘turning a blind eye’, or where you suspect your Headteacher/Governor may be involved. In those cases, you may alternatively raise the matter with the following if, for whatever reason, you are unable to raise your concerns with one of the above:

Financial Services - Ealing Council Audit, 0208 825 5000

Ealing Council operates a 24-hour fraud hotline, tel: 0800 328 6453 (free call) where information can be left anonymously.

Initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. You will be advised whether an investigation takes place or not. When making a decision the Headteacher and/or Governing Body will consider whether continuing with an investigation is in the public interest.

Advice and Support
The School recognises that staff may wish to seek advice and support from their professional association or trade union before blowing the whistle and you are strongly advised to do so. They may also accompany you at any meetings.

Confidentiality
The School understands that you may be reluctant to come forward with information about the wrongdoing of a colleague or manager or indeed at all. As such, the School recognises that whistleblowers may wish to raise concerns in confidence. If you (the whistleblower) make a request for the matter to be kept confidential then your identity will not be revealed without discussing the matter with you first.

Anonymous Allegations
You are encouraged to give your name when raising concerns. A concern expressed anonymously is much less powerful and is often more difficult to investigate. The decision whether to investigate an anonymous allegation will be made by the Headteacher and/or the Chair of Governors. When making this decision they will take into account the seriousness of the issues raised, the credibility of what is being said and the likelihood of confirming the allegation from other sources.

Protection for the Whistleblower
All concerns raised under this procedure will be treated seriously and a decision made about whether or not an investigation is appropriate. Depending upon the nature of the matter it may be referred to the external auditor or the police. The person to whom you reported your concern will be responsible for keeping you informed about the progress of the investigation and the action, which has been taken, although you may not be told the outcome. In some cases the investigation may result in criminal or disciplinary proceedings. If this happens you may be invited to give a written statement or give evidence at a hearing. The Headteacher and Governors will support you in this process and ensure that you are clear about what will happen.

The Headteacher and Governors will not tolerate harassment or victimisation and will take action to protect you if you have raised a concern in good faith. Any employee who is found to have victimised or harassed an employee who has raised a concern will face disciplinary action.
Appendix 12 Whistleblowing Policy

Allegations not made in Good Faith
Concerns that are raised frivolously, maliciously, for personal gain or where they are known to be untrue may result in disciplinary action or, in the case of agency staff, the termination of the agency contract.

Blowing the Whistle Outside the School
In certain circumstances it may be appropriate to raise concerns outside the School to the appropriate ‘prescribed regulator’. This should only be done where you are raising a genuine concern in good faith and where you believe the information is true, i.e. more than just suspicion. You are advised to discuss your concerns with a legal advisor, professional association, trade union before reporting them outside the School or LA.

Examples of prescribed regulators are set out below:
- Department for Education
- The Audit Commission
- The Standards Board for England
- Information Commissioner
- Environment Agency
- Health and Safety Executive
- Commissioner of the Inland Revenue
- General Social Care Council
- The Commission for Social Care Inspection
- National Care Standards Commission

Provided the disclosure is reasonable in all the circumstances and is not made for personal gain, the preconditions are that you:
- reasonably believed that you would be victimised if you raised the matter internally within the School; or
- reasonably believed that the matter would be ‘covered up’ and there is no prescribed regulator; or
- you have already raised the matter internally or with a prescribed regulator

Complaints, Grievances and Members
This policy should not be confused with other policies that exist for dealing with complaints or grievances. Employees who are aggrieved about their own employment situation should consider whether to use the grievance procedure after having discussed the matter with their immediate manager and/or their trade union representative.

Reviews and Operation of this Policy
The Governors have overall responsibility for the operation of this policy. (This policy has to be formally adopted by the Governors and may be reviewed from time to time.)

This policy will be circulated to all staff.
Headteacher and Governors to sign to confirm all staff have been given a copy of this policy.

<table>
<thead>
<tr>
<th>Role</th>
<th>Signed</th>
<th>Date</th>
</tr>
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<tbody>
<tr>
<td>Headteacher Arwel Jones</td>
<td></td>
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<td>Chair of Governors</td>
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<td>Catherine Smith</td>
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<tr>
<td>Chair of F&amp;GP</td>
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