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FINANCIAL MANAGEMENT POLICY

SANDON PRIMARY ACADEMY

Mrs R Beckett (Principal)

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Anti-Fraud and Corruption Policy

Summary

This policy and procedure defines the expected conduct of all staff engaged at the Academy, whether in paid or voluntary employment, in relation to deterring and/or detecting fraud and corruption, and who to report it to.

It includes clear guidelines on what is acceptable in terms of gifts and hospitality and how these matters are declared.

Also, reference is made to other Academy policies where appropriate.

Introduction

Sandon Primary Academy is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the Academy has a responsibility in respect of preventing and detecting fraud. All staff and governors have a role to play. The Academy also recognises the role of others in alerting them to areas where there is suspicion of fraud.

Recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect.

It is the duty of all stakeholders of the Academy to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the Responsible Officer and Auditors to review the adequacy of the measures taken by the Academy to test compliance and to draw attention to any weaknesses or omissions.

Any investigation carried out in relation to alleged irregularities is linked to the Academy's Disciplinary procedure.

Definitions

Fraud

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these "others" are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.

Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Sandon Primary Academy, its staff or Trustees/Governors.

Gifts and Hospitality

Any gifts, rewards and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared.

The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone. Irregularities fall within the following broad categories, the first three of which are criminal offences –

Theft

The dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession.

Fraud

The intentional distortion of financial statements or other records by persons internal and external to the Academy, which are carried out to conceal the misappropriation of assets or otherwise for gain.

Bribery and Corruption

Involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement;

Failure to observe, or breaches of, Scheme of Delegation and Financial Regulations; Academy's Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

Examples of what could constitute fraud and corruption are;

- *theft of cash*
- *non-receipt of income*
- *substitution of personal cheques for cash*
- *travelling and subsistence claims for non-existent journeys/events*
- *travelling and subsistence claims inflated*
- *manipulating documentation to increase salaries/wages received, e.g. false overtime claims*
- *payment of invoices for goods received by an individual rather than the Academy*
- *failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Academy*
- *unauthorised borrowing of equipment*
- *breaches of confidentiality regarding information*
- *failure to declare a direct pecuniary or otherwise conflicting interest*
- *concealing a generous gift or reward*
- *unfairly influencing the award of a contract*
- *creation of false documents*
- *deception*
- *using position for personal reward*

The above list is not exhaustive and fraud and corruption can take many different paths. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Principal.

Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Principal.

Policy Statement

This policy and procedure defines Anti-Fraud & Corruption and Gifts & Hospitality and offers guidance for all staff in the Academy.

The Academy aims to be an honest and ethical institution. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts Academy business. This document sets out the Academy's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the

Academy's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.

This policy, in line with the Academy's corporate values of integrity, consistency, impartiality, fairness and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure.

The scope of this procedure extends to all Academy employees, permanent, voluntary and fixed term.

Time limits specified in this document may be extended by mutual agreement.

If requested, employees may be accompanied by a recognised trade union representative or work colleague, not involved in any part of the process, at any interviews.

Gifts & Hospitality

These guidelines will help stakeholders to judge what sort of gift, and what level of hospitality is acceptable.

The following general rules apply and must guide decisions on receipt of gifts and hospitality as an employee of the Academy:

- *To accept gifts should be the exception. You may accept small 'thank you' gifts of token value, such as a diary, a coffee mug or bunch of flowers, not over £50 in value. You should notify the Finance Officer of any gift or hospitality over this value for entry in the Register of Business Interests.*
- *Be sensitive to the possibility that the giver may think that even small gifts or simple hospitality will elicit a prompter service or preferential treatment.*
- *Never accept a gift or hospitality from anyone who is, or may be in the foreseeable future, tendering for any contract with the Academy, seeking employment with the Academy or is in dispute with the Academy, even if you are not directly involved in that service area.*
- *Where items purchased for the Academy include a 'free gift', such a gift should either be used for Academy business or handed to the Finance Officer to be used as charitable donations.*
- *If you are in doubt about the acceptability of any gift or offer of hospitality it is your responsibility to consult the Principal.*

Roles and Responsibilities

Staff and Governors

Sandon Primary Academy has adopted the following measures to demonstrate its commitment to anti-fraud and corruption:

- *Regular meetings with Members of the Board of Trustees and Governors*
- *A requirement for all staff and governors to declare pecuniary interests and not contribute to business related to that interest*
- *A requirement for staff and governors to disclose personal interests*
- *All staff and governors are made aware of the understanding on the acceptance of gifts and hospitality*
- *Clear recruitment policies and procedures*

Staff and governors also have a duty to report another member of staff or governor whose conduct is reasonably believed to represent a failure to comply with the above.

Responsible Officer

The Responsible Officer has specific responsibility for overseeing the financial arrangements on behalf of the governors.

The main duties of the Responsible Officer are to provide the governors with on-going independent assurance that:

- *The financial responsibilities of the governors are being properly discharged*
- *The resources are being managed in an efficient, economical and effective manner*
- *Sound systems of financial control are being maintained and*
- *Financial considerations are fully taken into account in reaching decisions*

Finance Officer

The Finance Officer has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of Sandon Primary Academy.

In respect of fraud it is therefore the responsibility of the Finance Officer to ensure internal controls prevent and detect any frauds promptly. This includes:

- *Proper procedures and financial systems*
- *Effective management of financial records*
- *Management of the Academy's financial position*

External Audit

The Academy's Annual Report and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept by the Academy throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the Dept. of Education.

Reporting a Suspected Fraud

All allegations of suspected fraud and irregularities are to be brought to the attention of the Finance Officer and also referred to the Principal, unless this individual is involved in the irregularity in which case the Chair of Governors should be informed.

Please refer to the Academy Whistleblowing Policy for further guidance.

Response to Allegations

The Principal will have initial responsibility for co-ordinating the initial response. In doing this he/she will consult with the HR advisors regarding potential employment issues. The Principal will also see legal advice from the Academy's solicitors on both employment and litigation issues before taking any further action.

The Finance Officer and Principal will ascertain whether or not the suspicions aroused have substance. In every case, and as soon as possible after the initial investigation, they will pass the matter on to Board of Trustees. Even if there is no evidence to support the allegation, the matter must be reported.

The Audit Committee will undertake the management of the investigation.

- *They will, if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required.*
- *They will determine whether the findings, conclusions and any recommendations arising from the preliminary investigation should be reported to the Board.*

- *If further investigations are required, they will determine which outside agencies should be involved (police, auditors).*

The Head teacher is required to notify the Board of any serious financial irregularities. This action will be taken at the first opportunity following the completion of the initial investigations and will involve keeping the Board fully informed of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.

If evidence of fraud is forthcoming, then the Board will inform the Department for Education as required by the Funding Agreement and will consider whether or not to refer the matter to the police.

Asset Control Policy

Introduction

The Governing Body recognises the need to establish and review, at least annually, an Asset Control and Asset Policy in order to ensure that the Academy's balance sheet reflects the assets and liabilities of the Academy.

This policy must be detailed and approved by the Full Governing Body, or delegated to an appropriate committee. It defines the treatment of non-current, current, tangible and intangible assets or group of assets including depreciation, capitalisation and other accounting treatments. A Fixed Asset Register must be maintained and should be reconciled to the financial statements of the academy. Details of what is to be included in the register are defined below.

Asset Control and Fixed Asset Register

The assets or group of assets to be included on the fixed asset register are as follows:

- *Any items that over the capitalisation threshold that are considered to have a life longer than the financial year they were purchased in.*
- *Capitalised assets or groups of assets, not necessarily bought on one order but purchased within the accounting period over the capitalisation threshold can be capitalised*

Fixed Assets to be included:

1. *Land and Buildings*
2. *Plant and Machinery*
3. *Furniture and Equipment*
4. *Computer Equipment and Software*
5. *Motor Vehicles*
6. *Assets Under Construction*

Assets excluded from the Fixed Asset Register Are Current Assets and Stock. Current assets include cash and bank balances which are controlled through reconciliation to control accounts on a regular basis. Stock includes uniform stock and stationery which are monitored on a day to day basis.

The appropriate accounting transactions should be processed for all assets capitalised and recorded on the fixed asset register; the transaction must be recorded within the fixed asset fund account in addition to the transaction to the Balance Sheet.

All items that have been included on the fixed asset register must be security marked as the property of the Academy.

Physical counts will be undertaken against the register annually and the evidence will be available to the Governors.

Discrepancies between the physical count and the registers will be investigated promptly and any discrepancies over the value of £500 will be reported to the Governors.

All assets disposed of will be recorded in the Fixed Asset Register and the appropriate transactions recorded through the financial statements.

Attractive and portable items of equipment that fall below the capitalisation limit will be recorded on the Equipment Inventory, and follow the same asset control as the assets held on the Fixed Asset Register (example digital camera purchased singularly for £250.)

All working papers for the purchase of the Asset(s) must be kept, including invoices, with the Fixed Asset Register.

Depreciation

It is acknowledged that non-current assets are to be depreciated to reflect the recoverable amount in the financial statements, over the useful life of the asset.

The two standard methods of depreciation are recognised as Straight Line and Reducing Balance.

The depreciation will be calculated on an **annual basis** for preparation of the year end accounts. A budget can be set within the fixed asset fund to provide an indicative charge for depreciation for the year to the fixed asset fund account.

Groups of assets will use the same method of depreciation.

Recommended Depreciation Methods and Rates

There may very occasionally be an asset that does not completely fit into one of the categories below and the Governors should discuss these items on an individual basis.

Assets Group	Suggested Capitalisation Threshold	Depreciation Method
Land and buildings	£20,000	2% Reducing Balance Method
Plant and machinery	£3,000	10% Straight Line method
Fixtures and fittings	£1,000	20% Straight Line method

Computer equipment and software	£1,000 (or less if items form part of the group)	33% Straight Line Method – unless equipment purchased with extended warranties that will reasonably extend equipment beyond that date, in which case the SLM should be used over the extended time
Assets under construction		These are not depreciated until the asset is brought into use
Motor vehicles	All	25% reducing balance method

Depreciation should be calculated on a pro rata basis in months in the year of purchase. The expected useful life of all assets will be assessed prior to depreciation calculations and recorded in the Fixed Asset Register.

Opening Balances and Gifted Assets

It is agreed that Assets Gifted on conversion should be valued at 'Fair Value' and subject to the same Depreciation Process as detailed in the Asset Control & Accounting Policy from the first year of conversion. Gifted Assets will impact Voluntary Income in the Statement of Financial Activities and should also be entered on the Fixed Asset Register. Staff are required to inform the School Business Manager of any donated items received in school.

Opening balances of Fixed Assets on conversion will accumulate depreciation in the same manner at the end of the first year.

Asset Disposal

In accordance with section 2.85 of the Academies Financial Handbook, the Governing Body is required to establish a policy for the disposal of assets which ensures the best possible value is obtained from the disposal. The Governing Body has the authority to declare equipment, furniture or other assets or stocks, surplus to requirements and to make arrangements for their sale or write off.

A Disposal of Equipment Form should be completed for the disposal of Assets in the Fixed Asset Register with a residual value of £500 or more. The best possible value should be obtained from the disposal of assets. Assets disposed of with a residual value (cost less accumulated depreciation) above **£500** must be approved by the Governors. The form will confirm the asset is no longer of use to the Academy (obsolete) and that all obsolete stocks are destroyed to ensure they are not illegitimately procured and then resold. If the asset is not part of the Fixed Asset Register, but is recorded on the Equipment Inventory, then the reason, and disposal method will be recorded against that item on the Equipment Inventory and signed off by the Head Teacher.

The academy will take appropriate steps to ensure all data and hardware is completely cleared of sensitive data, and considerations are given to the Waste Electrical & Electronic Equipment (WEEE) legislation. Disposal of equipment to staff is not encouraged, as it may be more difficult to evidence the academy obtained value for money in the sale or scrapping of the equipment. There are also complications with the disposal of computer

equipment, as the academy would need to ensure licences for software programmes have been legally transferred to a new owner. Pecuniary Interests must also be considered at all times.

Disposal of items purchased via Capital Grant

Under the Funding Agreement the approval of the Secretary of State is required before the sale, or disposal by other means, or reinvestment of proceeds from the disposal, of an asset (or specific group of assets) for which a Capital Grant in excess of £20,000 was originally paid.

The Academy agrees to reinvest the proceeds from all asset sales for which capital grant was received, hence all efforts will be made to maximise the sale of assets.

Disposal of Equipment from Fixed Asset Register

With residual value of £500 or more

Section 1- Finance use only

Item to be disposed of	
Reason for disposal	<ul style="list-style-type: none"> - Broken - Surplus to requirements - Irreparable - Beyond economic repair - Obsolete - Other – <i>please specify</i>
Original cost	£
Accumulated depreciation	
Residual value	£
Value obtained for item	£
Amount repaid for item	£
Removal from asset register	date
By whom	
Approved by [trust member]	

Investment Policy

Principles

The Academy aims to manage its cash balances to provide for the day-to-day working capital requirements of its operations, whilst protecting the real long-term value of any surplus cash balances against inflation. In addition, the academy aims to invest surplus cash funds to optimise returns, but ensuring the investments are such that there is no risk to the loss of these cash funds.

Purposes

- *To ensure adequate cash balances are maintained in the current account to cover day-to-day working capital requirements.*
- *To ensure there is no risk of loss in the capital value of any cash funds invested.*
- *To protect the capital value of any invested funds against inflation.*
- *To optimise returns on invested funds.*

Guidelines

- *Regular cash flows are to be prepared and monitored to ensure there are adequate liquid funds to meet all payroll related commitments and outstanding supply creditors that are due for payment.*
- *Where the cash flows identify a base level of cash funds that will be surplus to requirements these may be invested only in interest bearing accounts with Lloyds Bank PLC.*
- *On maturity of investment, the Academy Finance Officer will review the interest rates being achieved and will compare with the other investment opportunities that comply with the parameters of this policy.*
- *Before monies are placed, authorisation from the Principal will be gained by the Academy Finance Officer.*
- *Any documentation will be signed in accordance with the Bank signatory.*

Whistleblowing Policy

Introduction

This policy applies to all employees and governors. Other individuals performing functions in relation to the organisation, such as agency workers and contractors, should have access to it

It is important to the school that any fraud, misconduct or wrongdoing by employees or governors of the school is reported and properly dealt with. The Governing Body will, therefore, respond to all individuals who raise any genuine concerns that they may have about the conduct of others in the school, **which are in the public interest**. This policy sets out the way in which individuals may raise any concerns that they have and how those concerns will be dealt with.

Sandon Primary Academy expects the highest standards of conduct from all employees, Trustees and Governors and will treat seriously any concern raised about illegal or improper conduct.

Any individual covered by this policy will be expected, through agreed procedures and without fear of recrimination, to bring to the attention of the Principal (or the Board of Trustees if the concerns relate to the Principal) any serious impropriety or breach of procedure.

Employees who do not follow the steps identified in this procedure or other agreed internal procedures, and take their concerns to other outside sources (e.g. the press), may be subject to a formal disciplinary investigation.

Background

The law provides protection for employees who raise legitimate concerns about specified matters. These are called 'qualifying disclosures' A qualifying disclosure is one made in the public interest by the employee who has a reasonable belief that:

- *A criminal offence.*
- *A miscarriage of justice.*
- *An act creating risk to health and safety.*
- *An act causing damage to the environment.*
- *Corruptly receiving any gift or advantage, thus failing to comply with the Bribery Act 2010 (see Model Anti-Bribery Policy for Schools available on the Grid).*
- *Allowing private interests to override the interests of the school.*
- *A breach of any legal obligation; or*
- *concealment of any of the above is being, has been, or is likely to be, committed. It is not necessary for the employee to have proof that such an act is being, has been, or is likely to be committed, - a reasonable belief is sufficient. The employee has no responsibility for investigating the matter; it is the school's responsibility to ensure that an investigation takes place.*

It is a procedure in which the Principal or Trustees will be expected to act swiftly and constructively in the investigation of any concerns in accordance with the school's disciplinary procedure.

Concern about a colleague's professional capability should **not** be dealt with using this procedure.

Using the Whistleblowing Procedure

Where a disclosure is merely an expression of opinion that fails to show that a legal obligation has been or is likely to be breached, it **cannot** amount to a protected or qualifying disclosure for the purposes of the whistle blowing legislation.

This procedure is not designed to replace or be used as an alternative to the grievance procedure, which should be used where an employee is only aggrieved about his/her own situation. Nor should this policy apply where the employee simply disagrees with the way the academy is run.

Employees must have reasonable grounds for believing the information they have is accurate and not just idle gossip or rumour.

An employee who makes such a protected disclosure has the right not to be dismissed, subject to any other detriment, or victimised, because he/she has made a disclosure, provided it has not been made maliciously. Any employee who uses this procedure will not be penalised for doing so. The employer will not tolerate harassment and/or victimisation of any employee raising concerns.

Financial regulations require that any suspicion of fraud, corruption or other financial irregularity is reported to The Board of Trustees who will inform the Education Funding Agency for possible investigation.

Principles

Any matter raised under this procedure will be investigated thoroughly, promptly and confidentially, and the outcome of the investigation reported back to the employee who raised the issue.

No employee will be victimised for raising a matter under this procedure. This means that the continued employment and opportunities for future promotion or training of the employee will not be prejudiced because he/she has raised a legitimate concern.

Victimisation of a worker for raising a qualified disclosure will be a disciplinary offence.

If misconduct is discovered as a result of any investigation under this procedure the matter will be considered under the disciplinary procedure, in addition to any appropriate external measures.

Maliciously making a false allegation is a disciplinary offence.

An instruction to cover up wrongdoing is in itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority, employees should not agree to remain silent.

Procedure

1. In the first instance, unless the employee reasonably believes his/her Principal to be involved in the wrongdoing, any concerns should be raised with the employee's Principal. If he/she believes the Principal to be involved, then the employee should proceed straight to stage 3.
2. The Principal will arrange an investigation into the matter (either by investigating the matter himself/herself or immediately passing the issue to someone in a senior position). The investigation may involve the employee and others involved giving written statements. Any investigation will be carried out in accordance with the principles set out above. The employee's statement will be taken into account and he/she will be asked to comment on any additional evidence obtained.

Employees who want to use the procedure but feel uneasy about it may wish to consult their Trade Union initially and bring their Representative along to any discussions.

Where anonymity is requested efforts will be made to meet the request where appropriate but that might not always be possible. The earlier and more open the expression of concern the easier it will be to take appropriate action.

3. Principal (or the person who carried out the investigation) will then report to the Trustees who will take the necessary action, including reporting the matter to any appropriate department or regulatory agency.

If disciplinary action is required, this will be taken forward by the Principal in consultation with the School's HR consultants. On conclusion of any investigation the employee will be told the outcome of the investigation and what the next steps will be. If no action is to be taken the reason for this will be explained.

If the employee is concerned that his/her Principal is involved in the wrongdoing, has failed to make a proper investigation or has failed to report the outcome of the investigation, he/she should inform the Board of Trustees. Employees who feel unable to follow this route, for whatever reason, have the option of contacting one of the following:

- *The Education Funding Agency*
- *The Department for Education*

Procurement and Tendering Policy

Quotation and Tendering

The minimum required numbers of tenders or quotations from appropriate contractors for a given estimated value of contract are:

Value Range (Excluding VAT)	Required Procurement Route
Under £15,000	Obtain at least one written quotation by e-mail (Principals Financial Delegation)
Between £15,001 and £49,999	Obtain at least two written quotations by e-mail (using Preferred Contractors where possible, Duncan Barber and Xternal Worx)
Between £50,000 and £75,000	Obtain at least three written quotations via email or post (using Preferred Contractors where possible, Duncan Barber and Xternal Worx)
£75,001 +	Undertake a full tendering process including advertising and obtaining at least three written tenders

Procedures

All purchases with a value greater than £170,001 must be put out to formal tender. The following procedures must be followed in such circumstances:

- A specification will be prepared, authorised by Sandon Primary Academy Trustees and Principal and sent to at least three suppliers. It is anticipated that for any major building works of a value greater than £75,001 the services of an architect would be engaged to deal with the handling of specifications and suitability to tender.*
- Where appropriate, the suppliers invited to tender should be drawn from an approved list or from those agreed with the architect. Otherwise, invitations to submit tenders will be advertised. The invitations to tender will include:*
 - an introduction/background to the project*
 - the scope and objectives of the project*
 - any technical requirements*
 - implementation details for the project*
 - the terms and conditions of the tender; and*
 - the form and date of response to the academy, or in the case of building works, to the architect or quantity surveyor.*
- All replies, if to the school, should be addressed to the Principal in a plain sealed envelope marked 'Tender' to reach him/her by a specified date. All replies must remain unopened until that date and passed to a representative from the Board of Trustees.*
- All tenders will be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening.*
- No contractor will be allowed to amend the tender after the time fixed for receipt.*

6. *The Finance Officer will open a separate correspondence file for each tender which will contain copies of all correspondence or other relevant information.*
7. *For purchases between £15,001 and £49,999 a minimum of 2 quotes will be obtained. Unless using the Academy's preferred contractors then approval is required by the Finance Chair and Chair of Trustees. For Purchases between £50,000 and £75,001, provided the expenditure is included in the budget, the decision as to which quote / tender to accept will be taken by the Principal, in consultation with the Finance Officer.*
8. *For purchases exceeding £75,001, provided the expenditure has been budgeted for, a decision will be recommended by the Board of Trustees.*
9. *The reasons for accepting a particular tender must be documented, especially if it is decided to accept other than the lowest tender. All decisions must be ratified and minuted.*

Acceptance of Tender

The following points will be considered when deciding which tender to accept:

1. *The overall price and the individual items or services which make up that price.*
2. *Whether there are any 'hidden' costs; that is additional costs which the academy will have to incur to obtain a satisfactory product*
3. *Whether there is scope for negotiation, while being fair to all tenderers.*
4. *The qualifications and experience of the supplier, including membership of professional associations.*
5. *Compliance with the technical requirements laid down by the school.*
6. *Whether it is possible to obtain certificates of quantity.*
7. *The supplier's own quality control procedure; pre sales demonstrations, after sales service and, for building works, a six month defects period and insurance guarantees*
8. *The financial status of the supplier.*
9. *References from other establishments.*
10. *Understanding & compliance with Health & safety, CDM regulations and Child Protection issues related to working on a school site*

In the case of building works, where the tendering process is being carried out by the architect or quantity surveyor, they will be responsible for checking the documents of the lowest tender before making a recommendation to the academy.

Once a tender is accepted an order should be issued immediately to the supplier in the normal way.

Exemption Certificates

An Exemption Certificate may be issued when the Trustees are satisfied that a specific Tender or Contract should be exempt from these rules.

The issuing of an Exemption Certificate will be exercised sparingly and based on the merits of the Exemption requested

- a. All Exemptions, and the reasons for them, must be recorded using the documentation controlled by the Finance Officer. The standard form is referenced E-1806.
- b. Any application to exempt these Rules shall be directed to the Finance Manager in a timely manner and submitted in accordance with the guidance given in the Procurement Process Guide. Approval to

exempt these Rules may only be granted by the Chair or Vice Chair of Trustees or at least two other Trustees.

- c. Circumstances where time is lost through inadequate forward planning or any unnecessary delays will not constitute an Exemption under these rules and so officers should make timely and adequate preparation in advance of commencing a procurement exercise.

Conflict of Interest Policy

This Policy sets out the process that needs to be followed by Trustees, Governors and staff members to avoid any potential Conflict of Interest.

The Trust is committed to undertaking, and being seen to undertake, all of its activities to the highest possible standards of propriety and integrity expected of a public body. The Trust, its staff and Governors and will act fairly, honestly and with integrity in all aspects of what they do and must uphold the highest standards of public conduct and, at all times, act in the interests of the Trust.

The Trust's Trustees' Travel and Subsistence Policy sets out the entitlement to expenses properly incurred during the conduct of business. Other than entitlement to expenses in line with that Policy, Members, Trustees and Academy Council members are expressly not entitled to any form of remuneration or other financial reward or benefit for undertaking their role.

This Policy sets out the detailed process that needs to be followed by Trustees, Governors and staff members to avoid any potential conflict of interest.

Conflicts of interest (whether real or perceived) cannot always be eliminated but they need to be identified so that they can be avoided or managed appropriately in accordance with this Policy.

Conflicts of Interest

A Conflict of Interest exists where a Governor, Trustee or a staff member's personal interests or loyalties could, or could be seen to, prevent them making a decision which is in the best interest of the Trust.

A Conflict of Interest will occur when there is a divergence between an individual's private interests or loyalties (or those of any Connected Parties) and the interests of the Trust as such that an independent observer might reasonably question whether the individual's actions or decisions are determined by considerations of personal gain whether financial or otherwise. This policy should therefore be read in conjunction with the Trust's Gifts and Special Payments policy

A Conflict of Interest is a set of circumstances that creates a risk that an individual's ability to discharge their duty to act in the best interests of the Trust is compromised because their judgement could be impaired or influenced by a secondary interest.

Conflicts might occur due to the possibility of individuals or Connected Parties having:

- *direct or indirect financial interests*
- *non-financial or personal interests*
- *conflicts of loyalty where decision makers may have competing loyalties between the Trust and the other person or entity*

Declaration of Interests

This Policy sets out the requirements which Governors, Trustees and staff members must comply with in respect to making appropriate Declaration of Interests where those interests could potentially conflict with the interests of the Trust. Governors, Trustees and Academy Council members have a duty to make a Declaration of Interest in accordance with this Policy.

All Governors, Trustees and Staff are required to make an annual Declaration of Interests. Any changes during the course of the year must be notified in a new Declaration of Interest, within 28 days of the interest being known.

Declarations should be made on the Declaration of Interests form at Appendix 1.

Individual Declaration of Interests will be collated to form a Register of Interests. The Register of Interests will be used to identify any potential, actual or perceived Conflicts of Interest in order to enable the Trust to avoid or appropriately manage them. For example, it will be used to ensure that the Trust's procurement and trading activity is fair to all parties involved and to help the Trust ensure that the highest standards of propriety and conduct are met, especially in respect of Connected Party transactions.

Trustees and Governors should have a standard agenda item at the beginning of each meeting to declare any actual or potential Conflict of Interests. If a Governor or Trustee is uncertain if he/she is conflicted, then he/she should declare the issue and discuss it during the meeting. If a Trustee or Governor is aware of an undeclared Conflict of Interest affecting another Trustee or Governor or a Connected Party, he/she should declare this. Where there is a declared Conflict of Interest the relevant Trustee or Governor should withdraw from the meeting, discussion, decision making or voting that takes place concerning that Conflict of Interest or a Connected Party's interest(s).

Pecuniary and Non-Pecuniary Interests

There are a variety of potential interests that Members, Trustees and Staff may have that could potentially conflict with their duty to always act in the best interests of the Trust. Those listed below must be declared by Governors, Trustees and staff if they have such an interest or if any Connected Party has such an interest. However, there may be other potential interests or conflicts that exist not listed below which should also be declared.

Pecuniary Interest

Pecuniary (monetary/financial/business) interests include, but are not restricted to:

- *a financial interest in a company or organisation if he/she or any nominee of his/hers is the beneficial owner of more than 1% of the issued capital (e.g. shares, bonds etc.);*
- *employment in any business that provides goods, services or consultancy to the Trust*

Non-Pecuniary Interests

Non-pecuniary (non-monetary/financial) interests include, but are not restricted to:

- *Members, Trustees or Staff being the partner or related to other members of staff or Trustees;*
- *Pursuit of a business interest/opportunity which is in potential conflict with the best interests of the Trust;*
- *Where any Trustee, Governor or staff member's partner or relative would have a pecuniary interest, as set out in 5.1 above, if they were a member of staff;*
- *having received/or about to receive a gift, hospitality or other benefit from an organisation that has or is likely to do business with the Trust;*
- *membership of a society or other organisation which is in potential conflict with the best interests of the Trust; including Trusteeships and Governorships at other educational institutions or charities (irrespective of whether there is a trading relationship with the Trust, its Academies or subsidiary companies);*
- *holding another public office;*
- *close personal relationships with people or organisations that may, or do, undertake business with the Trust*

- *a potential benefit in the future, such as the offer of employment or other benefits, from an organisation that undertakes or could undertake work on behalf of the Trust or its Academies or subsidiary companies.*

All pecuniary and business interests of Trustees and Governors will be published on the Trust's website as required by the ESFA.

Connected Parties

For the purposes of this policy a Connected Party is defined as any individual or organisation **connected to a**, Trustee or Governor for these purposes the following persons are **connected to a**:

- *A relative of the Member, Trustee or Academy Council member*
- *An individual or organisation carrying on business in partnership with the Governor or Trustee*
- *A company in which a member or the relative of a Trustee or Governor (taken separately or together) holds more than 20% of the share capital or is entitled to exercise more than 20% of the voting power at any general meeting of that company*
- *An organisation which is controlled by a Trustee or Governor (acting separately or together). For these purposes an organisation is controlled by an individual or organisation if that individual or organisation is able to secure that the affairs of the body are conducted in accordance with the individual's or organisation's wishes*
- *Any individual or organisation that is given the right under the Trust's articles of association to appoint a Member, Trustee or Academy Council member; or anybody related to such an individual or organisation*

All Members, Trustees, Academy Council Members and staff are assured that any Declaration of Interest will be processed in compliance with the data protection principles as set out in the Data Protection Act 1998. The data will be processed to identify any potential, actual or perceived Conflicts of Interest in order to enable the Trust to avoid or appropriately manage them and to help protect the Trust's interests and also to protect the individuals concerned against allegations of acting in their own interests, rather than those of the Trust.

The data declared will primarily be used for the purposes outlined above and to ensure that the Trust's procurement and trading activity is fair to all parties involved and to help the Trust ensure that the highest standards of propriety and conduct are met, especially in respect of Connected Party transactions.

Decision Making

Where there is a Conflict of Interest, for example a proposed transaction between a Trustee and Governor, The Trust must follow the procedure set out in the Articles of Association for absencing themselves from the decision making process.

In the event of a decision being made to award a contract to a Governor, Trustee, Staff member or Connected Party, the Trust can only enter the contract if it has been properly procured in a fair and open process and if the Trustee, Governor or Staff member, can provide:

- *a statement of assurance from that individual or organisation to the Trust confirming that their charges do not exceed the cost of the goods or services; and;*

- *an open book agreement including a requirement for the supplier to demonstrate clearly, if requested, that their charges do not exceed the cost of supply.*

For these purposes the cost will be the **‘full cost’** of all the resources used in supplying the goods or services. The full cost includes:

- *all direct costs (the costs of any materials and labour used directly in producing the goods or services); and*
- *indirect costs (comprising a proportionate and reasonable share of fixed and variable overheads).*

Full cost must not include an element of profit. In the event of the above requirements being met in full, before a decision to enter a transaction with a Governor, Trustee, Staff or Connected Party is made the Trust Board must consider whether the transaction could be seen to be ‘Novel or Contentious’. If so it must be referred to the ESFA for its explicit prior approval.

Failure to Follow this Policy

Stakeholders who do not follow this policy may be in breach of their duties and may be subject to internal action within the Trust, including being removed from their post.

If Governors, Trustees or Staff believe any of their number are undertaking activity that leads to personal gain they should report their concerns under the Trust’s Whistle Blowing Procedure.

Appendix 1

Disclosure of Pecuniary and Other Interests

Full Name:
Job Title:
SANDON PRIMARY ACADEMY

Disclosure of a pecuniary interest

I or my spouse or another person I have a relationship with, has a connection with an organisation listed below from which the school may wish to purchase goods or services.

Write ‘self; or give the name of the other person and say what their relationship is to you	Name and address of the organisation/person who is/may be involved with the Academy	Type of connection with the organisation or person

Disclosure of other interests

Use this part of the form for any other information about yourself, or a relative which you may have a connection within the Academy, i.e. child, spouse, partner etc.

NAME	RELATIONSHIP

OR

I have no relationship in connection with any person which is currently linked to the Academy.

SIGNED	DATE
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Sandon Primary Academy: Structure of Governance

Trustees

Rachel Beckett – Principal

Ian Bagnall (Chair) – appointed May 2015

Angela Gill – appointed September 2016

Dan Blundred – appointed February 2018

Wesley Weston – appointed June 2021

Peter Harbron – appointed May 2017

Kay Daily – appointed May 2019

Nicola Stanway – appointed May 2022

Lisa Gulley – appointed July 2021

Clare Norcup – appointed June 2023

Financial Delegation: Powers and Duties Reserved for Members of the Board of the Sandon Trust

General

Approval of a written scheme of delegation of its financial powers and duties to its Finance, the Principal and other staff. The scheme must satisfy the Trust's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Academy. The Scheme of Delegation should be operated alongside all other statutory financial policy and procedure documentation.

The board has overall responsibility for the administration of the academy's finances. The main responsibilities of the governing body are prescribed in the Funding Agreement between the academy and the DFE and in the academy's scheme of governance.

The school uses the Audit and finance committee to provide the Trust with on-going involvement in financial issues. In order to discharge its responsibilities, the committee meets at least twice a term but requirements may vary due to financial matters requiring the committee's attention, such as capital projects. The finance committee minutes are reported to the Trust and all decisions made are reported to the next meeting of the board of Trustees, usually with sufficiently detailed minutes.

Budgets/Budgetary Control

The Board of Academy Trustees are required to:

- *Formally approve the annual Academy budget prior to the start of each financial year.*
- *Consider budgetary control reports at every meeting, with relevant explanations and documentation where required.*
- *Regular monitoring and evaluation of actual expenditure and income against budget*
- *Authorise all virements between budget headings and awarding of contracts in excess of £50,001.*
- *Review the virement of sums between budget heads and awarding contracts, subject to a limit of £50,000, as approved and authorised by the Principal which are to be formally notified to them. Initial review of the annual Academy budget prior to the start of each financial year and recommending its acceptance, or otherwise.*

Purchasing

The maintenance of a Register of Business Interests for all Trustees, Governors and those Academy staff with financial responsibilities.

Authorisation of the advertising of tenders above £75,001, and authorising the award of such tenders.

Accepting the best value tender and minuting the reason(s) for their decision.

Authorising orders above £50,000 for all purchases and approving a relevant Asset Management Plan, spending above £50,000 via the presented plan and receiving reports retrospectively from the Principal in relation to supplier's chosen.

Income

Authorisation of invoices to reflect income above £50,001.

Ensuring grants from the DfE are used only for the purposes intended.

Ensuring that funds from sponsors are received according to the academy's Funding Agreement and are used only for the purposes intended.

Write Offs/Compensation

Payment/authorisation of staff severance payment or compensation following detailed ESFA guidance.

Security of Assets

Authorisation of the disposal of individual items of equipment and materials that have come surplus to requirements, unusable or obsolete as approved by the Principal.

Ensuring that there are annual independent checks of assets and the asset register.

Accounts and Audit

Appointment of external auditors.

Review of the draft financial statements prior to audit and approval of the audited financial statements prior to submission to the ESFA by 31 December.

Receiving the reports of the external auditor.

Receiving and reviewing from Finance, premises and Health & Safety representatives, the reports of the Responsible Officer on the use of resources, systems of internal financial control, and discharge of financial responsibilities.

Informing the ESFA if it suspects any irregularity affecting resources.

Ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 1985 and the DfE guidance issued to Academies.

Personnel

Appointment of the Principal, Vice Principals and Finance Officer.

Authorising funding for permanent changes to the Academy's staffing structure.

Insurances

Ensuring that arrangements for insurance cover are in place and adequate.

Financial Power and Duties Delegated to the Principal

The Principal is the accounting officer and has delegated powers and functions in respect of internal organisation, management and control of the Academy, the implementation of all policies approved by the Governing Body and for the direction of teaching and the curriculum.

Within the framework of the academy improvement plan as approved by the governing body the Principal has overall executive responsibility for the academy's activities including financial activities. Much of the financial responsibility has been delegated to the Finance officer but the Principal still retains responsibility for:

Budgetary Control

Reviewing income and expenditure reports and highlighting actual or potential overspending to the Trust.

Approving virements between budget headings in conjunction with the Finance officer up to £50,000 and reporting such approval to the Trust.

Financial Management

Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with relevant policies and procedures as ratified by the Trust.

Purchasing

Authorising orders and contracts up to £50,000 in conjunction with the Chief Financial Officer

Signing cheques in conjunction with the Finance Officer or other authorised signatory (Lizzie Kiddle or Rachel Beckett)

Ensuring that all contracts and agreements conform to Financial Regulations.

The Principal will obtain 2 quotes in purchases in excess of £15,000.

Income

Authorisation of invoices to collect income up to £50,000

Payroll and Personnel

Approving new staff appointments within the authorised staff structure.

Certifying payment of salaries each month, in conjunction with the Chief Financial Officer.

Security of Assets

Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc. under his/her control.

Authorisation to dispose of assets and report to Trustees.

Write-Offs

Authorisation to write-off of bad debts/loans up to £10,000.

Information and Communication System

Maintaining the standards of control for such systems in operation within the Academy to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

Accounts and Audits

The operation of financial processes within the Academy, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.

Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer.

Financial Powers and Duties Delegated to the Chief Financial Officer

The Finance officer works in close collaboration with the Principal through whom he or she is responsible to Trust. The main responsibilities of the Chief Financial Officer are:

Budgets/Budgetary Control

Preparing an annual draft budget plan for consideration by the Trust before the start of the relevant financial year.

Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of Trust. Any actual or potential overspending shall be reported to the Trust.

The day to day management of financial issues including the establishment and operation of a suitable accounting system.

The management of the academy financial position at a strategic and operational level within the framework of financial control determined by the governing body.

The maintenance of effective systems of internal control.

Ensuring the annual accounts are properly presented and adequately supported by the underlying books and records of the academy.

Ensuring forms and returns are sent to the DfE in line with the timetable in the DfE guidance.

Purchasing

Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.

Retention of quotes obtained for goods, works and services as appropriate.

Ensuring that all correct invoices are approved on FMIS by authorised staff before payments are made and that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.

Ensuring the appropriate segregation of duties between staff responsible for processing orders, receiving deliveries and processing payments.

Signing cheques in conjunction with the Principal or other authorised signatories.

Payroll and Personnel

Notifying the payroll provider of any matters affecting payments to employees.

Ensuring that monthly payroll is checked, and certifying it for payment in conjunction with the Principal.

Income

The Academy is now cashless and uses the ParentPay system. Parents now use this system to pay for school meals, fees, trips and any other activities for which a payment is required. There are exceptions to this when the taking of cash is unavoidable – this would be tea/coffee and other refreshments at parent/child occasions i.e. sports day and carnival days. Also if some parents are unable to use the parentpay system for

any reason. Any cash taken would be banked, ensuring that all income is accurately accounted for and is promptly collected and banked intact.

Banking Arrangements

Maintaining proper records of account and reviewing monthly bank reconciliations.

Insurances

Notifying the Trust via the Principal on any eventuality that could affect the Academy's insurance arrangements.

Security of Assets

Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant, loans and assets.

Summary of Financial Authorisation Levels

Delegated duty	Value	Delegated authority	Method
Ordering goods and services (requests to spend to be made via email)	Up to £15,000 + VAT	Principal – Rachel Beckett Head of School – Lizzie Kiddle	Staff to request spend via email to Rachel Beckett. If spend approved this email to be forwarded to Alison Colley for them to find best value and to place order
	£15,001- £49,999 + VAT	Principal	As above- minimum of 2 quotes to be obtained Unless using the Academy's preferred contractors then approval required by Trustee Finance Chair + chair of Trustees
	£50,000 - £75,000	Board of Trustees	Obtain at least 3 written quotations via email or post (using preferred contractors where possible)
	£75,001 +	Board of Trustees	Undertake an full tendering process including advertising and obtaining at least 3 written tenders
	Authority to accept other than best value quotation or tender	Board of Trustees	
Debit Card expenditure	Any	Principal – Rachel Beckett Head of School – Lizzie Kiddle,	Staff to request spend via email to Rachel Beckett and If spend approved this email to be forwarded to Alison Colley for them to find best value and to place order.

			Finance Officers to place order via web sites. Principal or Head of School – Lizzie Kiddle to authorise card leaving premises Person authorised to use card to sign Purchase card authorisation to use form
Signatories for cheques	Any	2 signatories from Principal, Head of School (Lizzie Kiddle) and Finance officer	
Signatories for BACS payments and other bank transfers	Any	2 step authorisation procedure input into Commercial Banking Head of School Lizzie Kiddle and Finance officer	
Signatories for ESFA grant claims and ESFA returns	Any	2 signatories from Principal, Head of School and Finance officer	
Raising Invoices to collect income	Up to £50,000	Principal	
	Above £50,001	Board of Trustees	
Virement of budget provision between budget heads	Up to £50,000	Principal	
	Above £50,001	Board of Trustees	
Write off of Bad Debts/Losses/Disposal of Assets	Up to £10,000	Principal	
	Above £45,000	ESFA/Secretary of State	
Borrowing	Any	ESFA/Secretary of State	
Lease	Any	ESFA/Secretary of State	
Purchase or sale of any freehold property	Any	ESFA/Secretary of State	
Granting or take up of any leasehold or tenancy agreement exceeding three years	Any	ESFA/Secretary of State	
Staff Severance payment or compensation	Any	ESFA/Secretary of State	

Business Continuity Plan

The Trustees and Governing Body of Sandon Primary Academy recognises the need to have a Business Continuity Plan in place to ensure that the school can:

- *Respond to a disruptive incident (incident management)*

- *Maintain delivery of critical activities during an incident (business continuity)*
- *Return to 'business as usual' (resumption and recovery)*

This plan should be used in conjunction with the Major Incident Policy and the Major Incident Crisis Kit.

Plan Remit

The following are covered by this Plan:

- *Primary School Teaching*
- *School Administration*
- *Catering*
- *Out of School Clubs*

The following premises are covered by this Plan:

- *Main School Building, including classrooms, school hall, offices and additional teaching or activity areas.*
- *School kitchen*

Plan Owners

The Trustees are this Plan's Owners and are responsible for ensuring that it is maintained, exercised and updated in accordance with School Policy for reviewing business continuity and emergency response plans.

All Plan Owners and member of the Major Incident Recovery Team, are required to safely and confidentially store a copy of this plan at their regular place of work **and** off-site i.e. at home/ in vehicles (if appropriate) / in grab bags.

Plan Review Schedule

This Plan will be updated as required and formally reviewed in line with the School's review timetable.

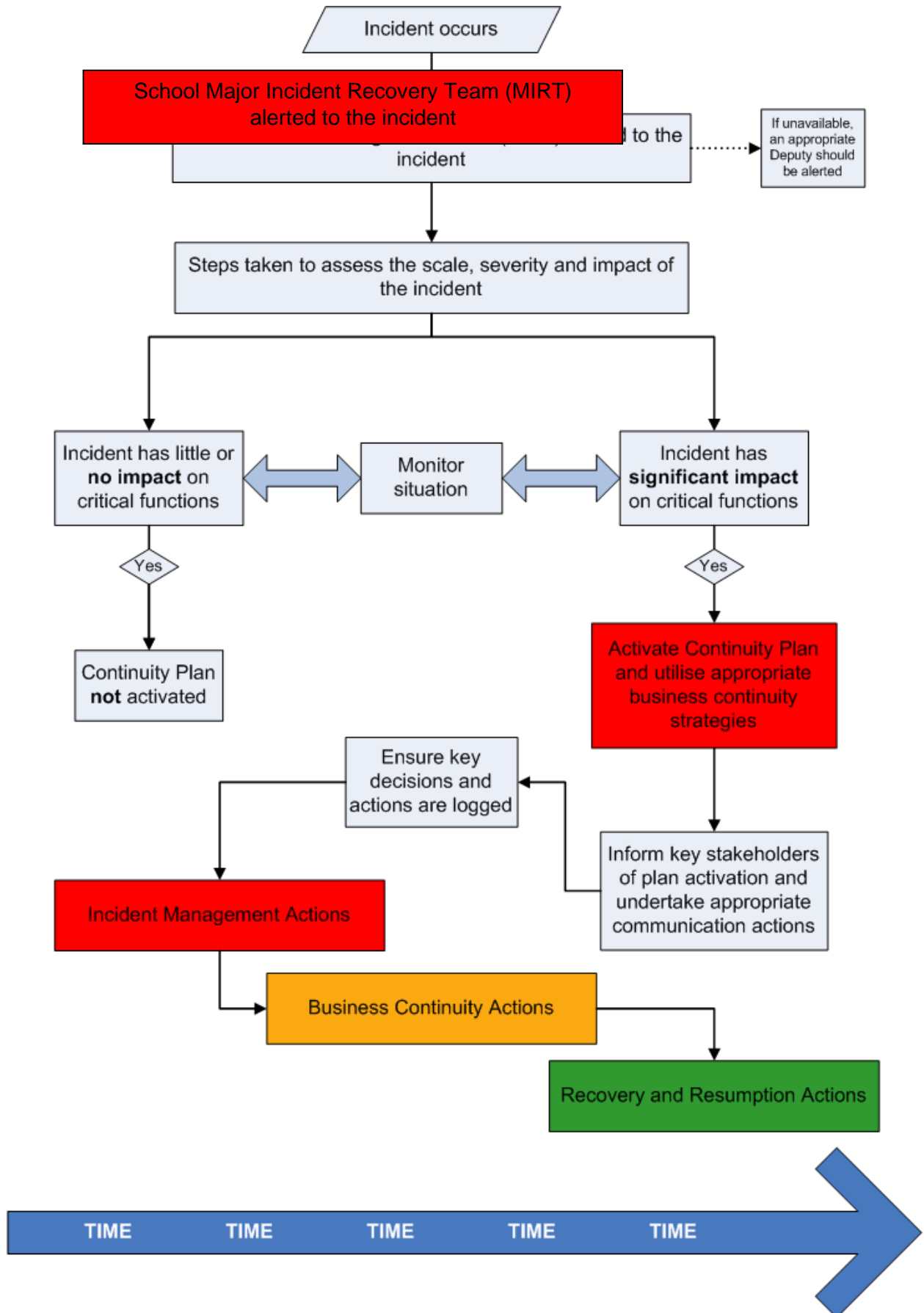
Plan Activation /Circumstances

This Plan will be activated by the Principal in response to a major incident causing significant disruption to the School, particularly the delivery of key/critical activities.

Examples of circumstances triggering activation of this Plan include:

- *Loss of key staff or skills e.g. above normal levels of absenteeism due to illness or other scenarios such as severe weather, transport disruption*
- *Loss of critical systems e.g. ICT failure, power outage*
- *Denial of access, or damage to, facilities e.g. loss of a building through fire or flood, an external emergency with the School in the Emergency Service's cordon preventing access, , School facilities in use for General/Local Elections, severe weather scenarios or utilities failure*

Activation Process



Roles and Responsibilities

School Major Incident Recovery Team and Business Continuity Team

Role	Responsibilities	Accountability / Authority
Head teacher	<ul style="list-style-type: none"> ▪ Senior responsible owner of Business Continuity Management in the School ▪ Ensuring the School has capacity within its structure to respond to incidents ▪ Determining the School's overall response and recovery strategy ▪ Business Continuity Plan development ▪ Developing continuity arrangements and strategies e.g. alternative relocation site, use of temporary staff etc. ▪ Involving the School community in the planning process as appropriate ▪ Plan testing and exercise ▪ Conducting 'debriefs' following an incident, test or exercise to identify lessons and ways in which the plan can be improved ▪ Training staff within the School on Business Continuity ▪ Embedding a culture of resilience within the School, involving stakeholders as required 	<p>The Head teacher has overall responsibility for day-to-management of the School, including lead decision-maker in times of crisis.</p>
Major Incident Recovery Team	<ul style="list-style-type: none"> ▪ Supporting the Head teacher in leading the School's initial and ongoing response to an incident ▪ Declaring that an 'incident' is taking place ▪ Activating the Business Continuity Plan ▪ Notifying relevant stakeholders of the incident, plan activation and ongoing response actions ▪ Providing direction and leadership for the whole School community ▪ Undertaking response and communication actions as agreed in the plan ▪ Prioritising the recovery of key activities disrupted by the incident ▪ Managing resource deployment ▪ Welfare of Pupils ▪ Staff welfare and employment issues 	<p>The Major Incident Recovery Team has the delegated authority to authorise all decisions and actions required to respond and recover from the incident.</p>

The following Staff have been identified as the School's Major Incident Recovery Team:

Name	Role	Contact Details
Mrs R Beckett	Principal	07860940044 rbeckett@sandonprimary.org.uk
Ms B Plant	Site Manager	07435560195
Mrs L Kiddle	Head of School	07813377543
Mr I Bagnall	Trustee	07779273894

Additional Response and Recovery Roles

Depending on the circumstances of the incident, it may be necessary to activate one or all of the roles described below.

Role	Responsibilities	Accountability / Authority
Incident Logger (record keeper)	<ul style="list-style-type: none"> ▪ Ensuring that all key decisions and actions taken in relation to the incident are recorded accurately 	Reporting directly to the Exec Head teacher or Major Incident Recovery Team.
Media Coordinator	<ul style="list-style-type: none"> ▪ Collating information about the incident for dissemination in Press Statements ▪ Liaison with LA Press Office to inform media strategy 	The Media Co-ordinator should assist with providing information to the Press Office but should not undertake direct contact with Media.
Stakeholder Liaison	<ul style="list-style-type: none"> ▪ Co-ordinating communication with key stakeholders as necessary. This includes (but does not cover all): <ul style="list-style-type: none"> ○ Governors ○ Parents/Carers/carers ○ Key LA Services ○ School Transport Providers ○ External agencies e.g. Emergency Services, Health and Safety Executive (HSE) etc. 	All communications activities should be agreed by the Major Incident Recovery Team. Information sharing should be approved by the Exec Head teacher (or Major Incident Recovery Team if the Exec Head teacher is unavailable).
Facilities Manager	<ul style="list-style-type: none"> ▪ Undertaking duties as necessary to ensure site security and safety in an incident ▪ Liaison with the School Incident Management to advise on any issues relating to the school physical infrastructure ▪ Lead point of contact for any Contractors who may be involved in incident response 	Reporting directly to the Head teacher or Major Incident Recovery Team.

ICT Coordinator	<ul style="list-style-type: none"> ▪ Ensuring the resilience of the School's ICT infrastructure ▪ Work with the Business Continuity Team to develop proportionate risk responses 	ICT Coordinator reports directly to the Head teacher for plan development issues. In response to an incident, reporting to the Major Incident Recovery Team.
Recovery Coordinator	<ul style="list-style-type: none"> ▪ Leading and reporting on the School's recovery process ▪ Identifying lessons as a result of the incident ▪ Liaison with Head teacher to ensure lessons are incorporated into the plan development 	Is likely to already be a member of the Major Incident Recovery Team, however will remain focussed on leading the recovery and resumption phase. Reports directly to Head teacher.

The Role of Trustees

Role	Responsibilities	Accountability / Authority
Trustees	<ul style="list-style-type: none"> ▪ Working in partnership with the Head teacher to provide strategic direction in planning for and responding to disruptive incidents ▪ Undertaking actions as required to support the School's response to a disruptive incident and subsequent recovery ▪ Acting as a 'critical friend' to ensure that the School Business Continuity Plan is fit-for-purpose and continuity arrangements are robust and reliable ▪ Monitoring and evaluating overall performance in developing School Resilience and reporting to Parents/Carers 	<p>Liaison with the Head teacher or Major Incident Recovery Team in response to a crisis.</p> <p>Reporting progress in developing Business Continuity Plans to Parents/Carers</p>

Incident Management

Purpose of the Incident Management Phase

The purpose and priorities for this phase are to:

- *Protect the safety and welfare of pupils, staff, visitors and the wider community*
- *Protect vital assets e.g. equipment, data, reputation*
- *Ensure urgent and necessary communication takes place*
- *Support the Business Continuity phase*
- *Support the Recovery and Resumption phase*

Incident Management Actions

	ACTION	FUTHER INFO/DETAILS	ACTIONED? (tick/cross as appropriate)
1.	<p>Make a <i>quick</i> initial assessment:</p> <ul style="list-style-type: none"> ▪ Survey the scene ▪ Assess (i.e. scale/severity, duration & impact) ▪ Disseminate information (to others) 	<p>Gather and share information to facilitate decision-making and enhance the response</p> <p><i>A full impact assessment form can be found in Appendix A</i></p>	<input type="checkbox"/>
2.	<p>Call the Emergency Services (as appropriate)</p>	<p>TEL: 999</p> <p>Provide as much information about the incident as possible</p>	<input type="checkbox"/>
3.	<ul style="list-style-type: none"> ▪ Evacuate the School building, if necessary. ▪ Consider whether it may be safer or better for the welfare of pupils to stay within the School premises and congregate at a relative place of safety indoors. ▪ If there is time and it is safe to do so, consider the recovery of vital assets/equipment to enable delivery of critical School activities ▪ Notify relevant stakeholders of site evacuation 	<ul style="list-style-type: none"> ▪ Use normal fire evacuation procedures for the School ▪ Consider arrangements for staff/pupils with special needs ▪ If the decision is to stay within the School, ensure the assembly point is safe and take advice from Emergency Services as appropriate 	<input type="checkbox"/>
4.	<p>Ensure all Pupils, Staff and any School Visitors report to the identified Assembly Point.</p>	<p>The normal Assembly point for the School is on the KS2 playground</p> <p>The alternative Assembly Point for the School is the school field</p>	<input type="checkbox"/>
5.	<p>Check that all Pupils, Staff, Contractors and any Visitors have been evacuated from the building and are present.</p> <p>Consider the safety of all pupils, staff, contractors and Visitors as a priority</p>	<p>Use school registers and visitors books.</p>	<input type="checkbox"/>
6.	<p>Ensure appropriate access to site for Emergency Service vehicles</p>	<p>Ensure any required actions are safe by undertaking a dynamic risk assessment</p>	<input type="checkbox"/>
7.	<p>Establish a contact point for all supporting personnel</p>	<p>Consider the availability of staff and who may be best placed to communicate information</p>	<input type="checkbox"/>
8.	<p>Identify Major Incident Recovery Team to undertake specific emergency response roles</p>	<p><i>/</i></p>	<input type="checkbox"/>
9.	<p>Ensure a log of key decisions and actions is started and maintained throughout the incident</p>	<p><i>The Log template can be found in Appendix A</i></p>	<input type="checkbox"/>

	ACTION	FUTHER INFO/DETAILS	ACTIONED? (tick/cross as appropriate)
10.	Where appropriate, record names and details of any staff, contractors or visitors who may have been injured or affected by the incident as part of your incident record keeping	This information should be held securely as it may be required by Emergency Services or other agencies either during or following the incident	<input type="checkbox"/>
11.	<ul style="list-style-type: none"> ▪ Take further steps to assess the impact of the incident ▪ Agree response / next steps 	Continue to record key decisions and actions in the incident log <i>The impact assessment form can be found in Appendix B.</i>	<input type="checkbox"/>
12.	Log details of all items lost by Pupils, Staff, Visitors etc. as a result of the incident, if appropriate	<i>A form for recording this information is in Appendix C</i>	<input type="checkbox"/>
13.	Consider the involvement of other Teams, Services or Organisations who may be required to support the management of the incident in terms of providing additional resource, advice and guidance	Depending on the incident, the following Teams in Children's Services may be approached to assist with incident management: <ul style="list-style-type: none"> ▪ Management Support for Schools ▪ Planning and Accommodation Support Service ▪ Education Psychology Service ▪ LA Property Services 	<input type="checkbox"/>
14.	If appropriate, arrange contact with the LA Press Office	Establish a media area if necessary.	
15.	Assess the key priorities for the remainder of the working day and take relevant action	Consider actions to ensure the health, safety and well-being of the School community at all times. Consider your business continuity strategies i.e. alternative ways of working, re-location to your recovery site etc. to ensure the impact of the disruption is minimised. <i>Business Continuity Strategies are documented below.</i> Consider the School's legal duty to provide free school meals and how this will be facilitated, even in the event of emergency school closure.	<input type="checkbox"/>
16.	Ensure Staff are kept informed about what is required of them	Consider: <ul style="list-style-type: none"> ▪ what actions are required ▪ where staff will be located ▪ Notifying Staff who are not currently in work with details of the incident and actions undertaken in response 	<input type="checkbox"/>

	ACTION	FUTHER INFO/DETAILS	ACTIONED? (tick/cross as appropriate)
17.	Ensure Pupils are kept informed as appropriate to the circumstances of the incident	Consider communication strategies and additional support for pupils with special needs. Consider the notification of pupils not currently in School.	<input type="checkbox"/>
18.	Ensure Parents/Carers are kept informed as appropriate to the circumstances of the incident. Parents/carers of those immediately affected by the incident will require additional considerations to ensure information is accurate and up-to-date.	Agree arrangements for parents/carers collecting pupils at an appropriate time Consider how emergency communication needs will be established e.g. phone lines, answer machine message, website update	<input type="checkbox"/>
19.	Ensure Governors are kept informed as appropriate to the circumstances of the incident		<input type="checkbox"/>
20.	Consider the wider notification process and the key messages to communicate	Local Radios may be useful in broadcasting key messages	<input type="checkbox"/>
21.	Communicate the interim arrangements for delivery of critical School activities	Ensure all stakeholders are kept informed of contingency arrangements as appropriate. This could be done using: email/telephone/website/local radio etc.	<input type="checkbox"/>
22.	Log all expenditure incurred as a result of the incident	Record all costs incurred as a result of responding to the incident <i>The Financial Expenditure Log can be found in Appendix D</i>	<input type="checkbox"/>
23.	Seek specific advice/ inform your Insurance Company as appropriate	Insurance Policy details can be found within the Major Incident Crisis Kit red folder.	<input type="checkbox"/>
24.	Ensure recording process in place for staff/pupils leaving the site	Ensure the safety of staff and pupils before they leave site and identify suitable support and risk control measures as required	<input type="checkbox"/>

Business Continuity

Purpose of the Business Continuity Phase

The purpose of the business continuity phase of your response is to ensure that critical activities are resumed as quickly as possible and/or continue to be delivered during the disruption. This may involve activation one or more of your business continuity strategies to enable alternative ways of working. During an incident it is unlikely that you will have all of your resources available to you, it is therefore likely that some 'non critical' activities may need to be suspended at this time.

Business Continuity Actions

	ACTION	FUTHER INFO/DETAILS	ACTIONED? (tick/cross as appropriate)
1.	Identify any other stakeholders required to be involved in the Business Continuity response	Depending on the incident, you may need additional/specific input in order to drive the recovery of critical activities, this may require the involvement of external partners	<input type="checkbox"/>
2.	Evaluate the impact of the incident	<p>Take time to understand the impact of the incident on 'business as usual' School activities by communicating with key stakeholders to gather information.</p> <p>Consider the following questions:</p> <ul style="list-style-type: none"> ▪ Which School activities are disrupted? ▪ What is the impact over time if these activities do not continue? ▪ Would the impact be: <ul style="list-style-type: none"> ○ Manageable? <input type="checkbox"/> ○ Disruptive? <input type="checkbox"/> ○ Critical? <input type="checkbox"/> ○ Disastrous? <input type="checkbox"/> ▪ What are current staffing levels? ▪ Are there any key milestones or critical activity deadlines approaching? ▪ What are your recovery time objectives? ▪ What resources are required to recover critical activities? 	<input type="checkbox"/>
3.	Plan how critical activities will be maintained, utilising pre-identified or new business continuity strategies (see below)	<p>Consider:</p> <ul style="list-style-type: none"> ▪ Immediate priorities ▪ Communication strategies ▪ Deployment of resources ▪ Finance ▪ Monitoring the situation ▪ Reporting ▪ Stakeholder engagement <p>Produce an action plan for this phase of response.</p>	<input type="checkbox"/>
4.	Log all decisions and actions, including what you decide not to do and include your decision making rationale	Use the Decision and Action Log to do this. <i>The log template can be found in Appendix A</i>	<input type="checkbox"/>
5.	Log all financial expenditure incurred	<i>The Financial Expenditure Log can be found in Appendix D</i>	<input type="checkbox"/>
6.	Allocate specific roles as necessary	Roles allocated will depend on the nature of the incident and availability of staff	<input type="checkbox"/>
7.	Secure resources to enable critical activities to continue/be recovered	Consider requirements such as staffing, premises, equipment, ICT, welfare issues etc.	<input type="checkbox"/>
8.	Deliver appropriate communication actions as required	Ensure methods of communication and key messages are developed as appropriate to the needs of your key stakeholders e.g. Staff, Parents/Carers, Governors, Suppliers, Local Authority, Central Government Agencies etc.	<input type="checkbox"/>

Business Continuity Strategies

Arrangements to manage a loss or shortage of Staff or skills	Further Information (e.g. Key contacts, details of arrangements, checklists)

1.	Use of temporary staff e.g. Supply Teachers, Office Staff etc.	
2.	Multi-skilling and cross-training to ensure staff are capable of undertaking different roles and responsibilities, this may involve identifying deputies, job shadowing, succession planning and handover periods for planned (already known) staff absence e.g. maternity leave	
3.	Using different ways of working to allow for reduced workforce, this may include: <ul style="list-style-type: none"> • Larger class sizes (subject to adult and child ratios) • Use of Teaching Assistants, Student Teachers, Learning Mentors etc. • Virtual Learning Environment opportunities • Pre-prepared educational materials that allow for independent learning • Team activities and sports to accommodate larger numbers of pupils at once 	
4.	Suspending 'non critical' activities and focusing on your priorities	
5.	Using mutual support agreements with other Schools	
6.	Ensuring Staff management issues are considered i.e. managing attendance policies, job description flexibility and contractual requirements etc.	

	Arrangements to manage denial of access to your premises or loss of utilities	Further Information (e.g. Key contacts, details of arrangements, checklists)
1.	Using mutual support agreements with other Schools	
2.	Pre-agreed arrangements with other premises in the community i.e. the Village Hall or nursery building. Provision of temporary portakabin type classrooms on the school field.	
3.	Virtual Learning Environment opportunities	
4.	Localising the incident e.g. isolating the problem and utilising different sites or areas within the School premises	
5.	Off-site activities e.g. swimming, physical activities, school trips	
6.	Consider security of the school site / boarding up etc.	
7.	Insurance cover in place to ensure costs of alternative facilities do not impact detrimentally on the school's financial sustainability.	

	Arrangements to manage loss of technology / telephony / data / power	Further Information (e.g. Key contacts, details of arrangements, checklists)
1.	Back-ups of key school data i.e. off site back up.	
2.	Reverting to paper-based systems e.g. paper registers, whiteboards etc.	
3.	Flexible lesson plans	
4.	Emergency generator e.g. Uninterruptible Power Supply (UPS)	
5.	Emergency lighting	
6.	Refer to data recovery plan.	
7.	Arrange temporary telephone provision or forwarding to school mobile phone.	Telecom150 08001 488 126

	Arrangements to mitigate the loss of key suppliers, third parties or partners	Further Information (e.g. Key contacts, details of arrangements, checklists)
1.	Pre-identified alternative suppliers	
2.	Ensuring all external providers have business continuity plans in place as part of contract terms	
3.	Insurance cover	
4.	Using mutual support agreements with other Schools	
5.	Using alternative ways of working to mitigate the loss e.g. suspending activities, adapting to the situation and working around it	

Recovery and Resumption

Purpose of the Recovery and Resumption Phase

The purpose of the recovery and resumption phase is to resume 'business as usual' working practises for the School as quickly as possible. Where the impact of the incident is prolonged, 'normal' operations may need to be delivered under new circumstances e.g. from a different location.

Recovery and Resumption Actions

	ACTION	FUTHER INFO/DETAILS	ACTIONED? (tick/cross as appropriate)
1.	Agree and plan the actions required to enable recovery and resumption of normal working practises	Agreed actions will be detailed in an action plan and set against timescales with responsibility for completion clearly indicated.	<input type="checkbox"/>
2.	Respond to any ongoing and long term support needs of Staff and Pupils	Depending on the nature of the incident, the Major Incident Recovery Team may need to consider the use of Counselling Services	<input type="checkbox"/>
3.	Once recovery and resumption actions are complete, communicate the return to 'business as usual'.	Ensure all staff are aware that the business continuity plan is no longer in effect.	<input type="checkbox"/>

	ACTION	FUTHER INFO/DETAILS	ACTIONED? (tick/cross as appropriate)
4.	Carry out a 'debrief' of the incident with Staff (and possibly with Pupils). Complete a report to document opportunities for improvement and any lessons identified	The incident de-brief report should be reviewed by all members of the Major Incident Recovery Team and in particular by the Business Continuity Coordinator to ensure key actions resulting from the incident are implemented within designated timescales. Governors may also have a role in monitoring progress in completing agreed actions to further develop the resilience of the School.	<input type="checkbox"/>
5.	Review this Continuity Plan in light of lessons learned from incident and the response to it	Implement recommendations for improvement and update this Plan. Ensure any revised versions of the Plan is read by all members of the Business Continuity Team	<input type="checkbox"/>

Appendix A

Log of Events, Decisions and Actions			
Completed by:		Sheet number:	
Incident:		Date:	
Time		Log Details	
24 hour clock			

Appendix B

Impact Assessment Form			
Completed By		Incident	
Date		Time	

Question	Logged Response
How were you made aware of the incident?	

What is the nature of the incident? (e.g. type, location & severity)	
Are there any staff or pupil casualties or fatalities? (Complete casualty / fatality sheets if needed)	
Have the Emergency Services been called?	
Is the incident currently affecting School activities? If so, which areas?	
What is the estimated duration of the incident?	
What is the actual or threatened loss of workforce?	Over 50% <input type="checkbox"/>
	20 – 50% <input type="checkbox"/>
	1 – 20% <input type="checkbox"/>
Has access to the whole site been denied? If so, for how long? (provide estimate if not known)	
Which work areas have been destroyed, damaged or made unusable?	
Is there evidence of structural damage?	
Which work areas are inaccessible but intact?	
Are systems and other resources unavailable? (include computer systems, telecoms, other assets)	
If so, which staff are affected by the ICT disruption and how?	
Have any utilities (gas, electricity or water) been affected?	
Is there media interest in the incident? (likely or actual)	
Does the incident have the potential to damage the School's reputation?	
Other Relevant Information	

Appendix E

CONTENTS OF MAJOR INCIDENT KIT / 'GRAB BAG'

Section	Details
Business Continuity	Business Continuity Plan (plus spare copies of forms in Appendices)
	Major Incident Policy and Plan
	Key contact details, including: Governors, Parents/Carers, Local Authority, Suppliers etc.
Financial Information	Bank, insurance details, EPM Payroll Portal Passwords etc.
	Assets Register and Insurance Policy documents
Staff Information	Staff contact details
	Staff emergency contact details
IT / Equipment Information	Software licence agreement and key codes
	Office telephone list (for phone divert)
	Back-up rota and data restoration routine
Equipment and other items	First Aid Kit
	Keys to all doors, gates, the boiler house and the gas cupboard. Key to the Church.
	Pay-as-you-go mobile phone and battery powered mobile phone charger
	Hazard barrier tape
	School Floor Plans
	Whistle / megaphones
	High visibility jacket

Risk Register

Category	Sub category	Specific	Likelihood of occurring (5=high, 1=low)	Impact if occurs (5=high, 1=low)	Net risk (L x I)	Control procedures 1-9 = Low risk 10-16 medium risk 17-25 High risk	Person(s) responsible for action
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Strategic and Reputational Risks

1 Strategic risk	Long term demand	Insufficient demand for Academy's Trust services leaves it unsustainable	1	5	L	Annual monitoring of first place admission requested. School Improvement maintained as strategic priority	Principal	
	Competition	Other organisations competing for the same sources of income	1	5	L	Trust already established on sustainable costed basis. Any new member academies increase scalar economies .	Trustees	
	Stakeholder	Beneficiaries/other stakeholders don't consider that Academy provides a valuable/high quality service	1	5	L	Trustees monitors schools performance and quality assures services	Trustees	
	Insurance	Financial loss/inability to replace items if Academy does not have adequate insurance cover	1	5	L	Comprehensive insurance policies in place at	Chief Finance Officer	
	Macro-economic	Impact an uncontrollable event will have on the Academy e.g. recession, war, oil crisis	1	3	L	Crisis policies in place but unlikely to have a significant impact on the academy due to expected Government action	Principal	
	Natural disaster	The impact an uncontrollable event will have on the Academy e.g. fire, flood	1	5	L	Policies and Procedure in place PFI to support rebuild Insurance in place (for next 12 years)	Principal	
	Technology	Information security risk		1	4	L	Policies and procedures in place External support for ICT purchased	Laptop House ICT Manager
		Virus risk/corruption of data risk		2	4	L	Back up process in place Anti-virus procedures in place ICT Support Purchased ICT Manager in Post	Laptop House ICT Manager

		IT systems out of date / no longer supported				3 year programs in place	Laptop House ICT Manager
2 Public profile risk	Negative Media attention	Inappropriate Behaviour of Trustee/Governors	2	5	L	Code of conduct in place	Trustees

	Inappropriate behaviour of staff	2	5	L	Code of conduct in place References, CRB's and professional standards HR policies and procedures in place	Principal
	Inappropriate behaviour of pupils/parents	3	5	M	Behaviour Management policy Effective home/school relationships	Principal
Expenditure	Reserves level risk - Academy seen to be holding reserves and not spending enough on its charitable objects	1	5	L	Trustees and governing body hold to account the performance of the SLT SLT have sufficient experience and training to monitor this	CFO
Quality of service/product	Academy provides a poor quality service to its beneficiaries/customers	2	5	L	Trustees and GB hold to account the performance of the SLT SLT have sufficient experience and training to monitor this Staff PM in place JD's in place	Principal
Fraud	Fraud discovered at the Academy attracts bad publicity	1	4	L	Responsible officer in place Regular Internal and external Audits References/CRB checks of staff Fraud policy to be developed Training in place	Principal & CFO
Failure to comply with legislation	Failure to comply with Health and Safety legislation results in an employee/volunteer/beneficiary of the Academy being injured at work, attracting bad publicity	1	5	L	Policies and procedures in place Staff training records SLA Support	CFO
	Failure to comply with employment law - e.g. unfair dismissal of an employee - attracts adverse publicity	1	5	L	Policies and procedures in place Staff training records HR Support	Principal
Litigation	Academy is involved in litigation	1	5	L	Legal SLA in place and sufficient funds to purchase the required level of support	Principal
3 Local Governing Body organisation risk	Members delegate too little / too much to the Principal and CFO	2	5	M	Regular meetings with Trustees and full governing body Governors to receive training based on skills audit	Trustees
	Principal/SBM absence Trust does not ensure rigorous monitoring is undertaken in the absence of the Principal and/or CFO	2	5	M	Governing Training in place and budget in place	Trustees

1 Management information risk	Quality	Information produced (financial and non-financial) for GB Members and senior management is not accurate or not in a format suitable for monitoring the performance of the Academy	1	5	L	CFO appropriate training and qualification RO Monitoring in place External audit support in place	Principal
	Timeliness	Management information is not available quickly after the period to which it relates	2	4	L	Monthly reporting procedures in place	CFO
	Review	Risk that management information is not subject to review	1	5	L	Regular review by trust member and concerns raised with Principal	Principal
		Action is not taken after the review of management information	1	5	L	Hold SLT to account and forms part of PM	Principal
	Quantity	Too little management information is produced to facilitate informed decision making	1	3	L	SLT to provide information suitable to needs of reviewers	Principal
2 Human resources risk	Governors	Insufficient experience of Academy/education sector	2	4	L	HR contract in place	Chair
		Members without required expertise	2	5	L	HR contract in place	Chair
		Lack of availability/poor attendance at meetings	2	5	L	Governors availability part of the recruitment process	Chair
		Entrepreneurial risk - risk that Members are too entrepreneurial. Risk that activities of the Academy could be outside its objects.	2	4	L	GB members have appropriate skill sets to minimise risks	Chair
		Members become too involved with management of the Academy and are not independent from management	2	4	L	GB members code of conduct in place	Chair
		Members do not act solely in the interests of the Academy but for their business/other interests etc.	1	5	L	Pecuniary interests register in place and annually completed	Chair
		Passive Members	2	3	L	Terms of reference made clear at the start of each meeting Reconstitution Sept 14	Chair

Management	Senior management lacking capability / experience of Academy sector	2	4	L	SLT have appropriate training and skills	Principal
	Key person loss/succession risk	3	5	L	Succession planning to be put in place for IT and Finance	Principal/Chair/CFO

					Middle leaders to have development program		
		Risk that management is too entrepreneurial	3	3	L	SLT have appropriate training and skills Chair	
Staff		Low morale	1	5	L	Staff questionnaires in place and annually carried out Low percentage of absence Principal	
		Poor retention / over retention	2	5	M	Over retention limits leadership capacity and development – Budget capacity to recruit/attract new staff. Career progression part of performance management Principal	
		Recruiting the wrong person	3	3	L	HR support in place SLT have appropriate skill sets and training to resolve Principal	
		Recruiting someone unsuitable to work with children	1	5	L	Safeguarding and recruitment procedures in place Principal	
		Inadequate appraisal /assessment	2	4	L	PM policy and procedures in place Principal	
		Staff matters not referred to HR professionals	2	4	L	SLT have appropriate training Principal	
		Inadequate / inappropriate training	2	4	L	SLT have appropriate training Principal	
		Technical incapability	2	4	L	SLT have appropriate training Principal	
		Excessive reliance on volunteers	1	3	L	Academy policy states no parent volunteers Policies and procedures in place Principal	
Volunteer		Lack of control over volunteers	1	3	L	Policies and procedures in place Principal	
		Inadequate training	1	3	L	Policies and procedures in place Principal	
		Inadequate quality/vetted/ police checks	2	5	L	Safeguarding and recruitment policies and procedures in place Principal	
	H & S		Staff fatality/injury	1	5	L	Health and safety policies and procedures in place and training records. Risk insured. Principal
			Fatality/injury to pupil/third party	1	5	L	Health and safety policies and procedures in place and insurance. Risk mitigated by insurance Principal
			Other third party risk	1	5	L	Health and safety policies and procedures in place and training and insurance Principal
	3 Income risk	Marketing	Other charities competing for donations or similar sources of income	3	3	L	All academies have little or no dependence on such income. Principal
Grants receivable		Grants receivable not used for the purposes for which they were given	1	5	L	Budget pro forma requires statements of usage of grants. Responsible Officer in Place Principal /CFO	
		Grant receivable reporting requirements are not adhered to	1	5	L	Responsible Officer in Place ESFA Monitoring centrally actioned Principal/CFO	

Compliance Risks

1 Employee legislation risk	Employment laws	Legislative requirements are not known or complied with	2	4	L	Policies and procedures in place	Principal
		Discrimination risk	2	4	L	Policies and procedures in place	Principal
		Data Protection risk	2	4	L	Policies and procedures in place	Principal
		Human Rights risk	2	4	L	Policies and procedures in place	Principal
		Equal opportunities risk	2	4	L	Policies and procedures in place	Principal
		Contract risk	2	4	L	Policies and procedures in place	Principal
	Pensions	Legislative requirements are not known or complied with	1	5	L	Policies and procedures in place	Principal
Health & safety	Legislative requirements are not known or complied with	2	4	L	Policies and procedures in place	Principal	
3 Financial reporting risk	Accounting standards	Legislative requirements are not known or complied with	2	4	L	Accounting Policies and procedures in place	Principal/CFO
4 Tax legislation risk	VAT/PAYE/NI	Legislative requirements are not known or complied with	2	4	L	Accounting Policies and procedures in place	Principal/CFO
5 Data Protection Act risk		Legislative requirements are not known or complied with	2	4	L	Policies and procedures in place	Principal
6 Welfare compliance risk	Disability	Legislative requirements are not known or complied with	2	4	L	DDA Policies and procedures in place	Principal
	SEN compliance	Legislative requirements are not known or complied with	2	4	L	SEN Policies and procedures in place	Principal
	Child Protection	Legislative requirements are not known or complied with	1	5	L	Safeguarding Policies and procedures in place	Principal
7 Education sector compliance risk	Academies	Legislative requirements are not known or complied with	2	5	L	Policies and procedures in place	Principal/CFO
8 Local Authority and Central Government risk	Grant criteria	Grant terms and conditions are not complied with	2	4	L	Monitoring procedures in place	Principal
	Licensing	Legislative requirements are not known or complied with	2	4	L	Policies and procedures in place	Principal

Financial Risks

1 Overall financial control risk	Budget	Budget cannot be prepared in accordance with DFE timetable	1	5	L	Policies and procedures in place CFO Support in place	Principal
		Budget will be in deficit	1	5	L	Policies and procedures in place	Principal

					Short and medium term plans to be put in place Regular monitoring and reporting in place	
	Actual performance is not measured against budget on a regular basis	2	4	L	Policies and procedures in place Short and medium term plans in place Regular monitoring and reporting in place	Principal
	Budget headings are manipulated to ensure targets are met	1	4	L	Policies and procedures in place Short and medium term plans in place Regular monitoring and reporting in place CFO experienced	Principal

	Reconciliation	Bank reconciliations / other key reconciliations are not completed and reviewed	2	4	L	Procedures in place to monitor and report monthly review	CFO
		Suspense accounts are not cleared or reconciled	2	4	L	Procedures in place to monitor and report monthly review	CFO
2 Financial systems risk	Access	Unauthorised access to financial systems	1	5	L	Password controls are in place and access restricted	CFO
3 Income risk	Completeness	Invoices not raised for all transactions	1	4	L	Financial Policies and procedures in place	CFO
		Donations in kind or intangibles are not recorded or recognised in the financial statements	1	4	L	Financial Policies and procedures in place	CFO
	Restricted income	Income is not identified as restricted on receipt	1	4	L	Financial Policies and procedures in place	CFO
		Restricted income is used for purposes other than restriction	1	4	L	Financial Policies and procedures in place Financial SLA in place External Auditors appointed	CFO
		Restricted funds are transferred to unrestricted funds without consent of donor	1	4	L	Financial Policies and procedures in place Financial SLA in place External Auditors appointed	CFO
	Cut off	Income is accounted for in the wrong accounting period	2	4	L	CFO Monitoring Financial Support and external audit in place	CFO
Fraud	Donations are misappropriated	1	4	L	SBM skilled and experienced Financial Support and external audit in place Fraud policy to be drafted	CFO	

4 Expenditure risk	Authorisation	Expenditure is not authorised	1	4	L	Internal review – Responsible officer Principal

	Price	Discounts are not secured or price reductions obtained on purchases or services	1	4	L	CFO appropriate training VFM statement in place	CFO
	Cut off	Expenditure is accounted for in the wrong accounting period	2	4	L	CFO skilled and experienced Financial Support and external audit in place	CFO
	Fraud	False invoice/payment risk	1	4	L	Responsible Officer	CFO
5 Stock risk	Theft	Stock is misappropriated	1	4	L	Responsible Officer	CFO
10 Funds risk	Level of funds	Fund levels are too high/low	3	5	M	Regular reporting and monitoring processes in place Governor Review Experienced GB members Central Monitoring	Principal/CFO
11 Pension risk	Funding	Scheme is in significant deficit	3	4	M	Shared risk for all academies Budget plans in place. Pension balance reported in Accounts. Annual review of Pension balance. Actuarial services contracted.	CEO
	Contribution	Risk that employers' contribution rate increases	3	5	M	Shared risk for all academies. Actuarial reports obtained. Attendance at Pension scheme meetings by Key officer. Budget plans in place incorporating any known increases	CFO
		Risk that Academy is not making the correct contributions	2	5	L	Pension returns completed and independently reviewed	CFO

