WOODLANDS SCHOOL FINANCE POLICY

REVIEWED: 29/09/26

HEADTEACHER/CHAIR OF GOVERNORS: K.Haworth, K. Penny

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Rationale

The Governing Body has a core function of overseeing the financial performance of the organisation and making sure its money is well spent. This includes ensuring that financial matters are delivered in accordance with, and to the standards and timetable required by the Government and the Local Authority.

This document sets out the policy, procedures, responsibilities and delegations established by the Governing Body to meet this core function. It is published along with other policies on the school's website.

In addition to this the school has a duty to publish the following data:

How many school employees (if any) have a gross annual salary of £100,000 or more in increments of £10,000	1
A link to the webpage which is dedicated to our school on the schools financial benchmarking service	**Schools financial benchmarking service information for Our School**.

Key Principles

- The financial responsibilities of the Governing Body, any committees, Governors leading on finance, the Headteacher and Finance Lead should be clearly defined, and limits of delegated authority established. These should be documented in approved terms of reference and readily available to interested stakeholders (e.g. Local Authority (LA), parents, staff, Ofsted)
- The budget should reflect the school's educational objectives and be aligned to the School Improvement/Development plan and be submitted to the LA each year by the required date (and at other times upon request)
- All spend should seek to achieve value for money and be subject to regular effective monitoring
- There should be an established framework of sound financial controls to ensure the accuracy and integrity of all financial transactions
- Staff must ensure that all purchases and capital investment arrangements achieve the principles of best value
- All income due should be identified and promptly collected.
- Receipts and payments should be recorded with a clear audit trail

- There should be procedures in place for the administration of HR and payroll with appropriate segregation of duty between the HR and payroll function
- The school must be compliant with all VAT and other applicable tax regulations
- The school must be adequately insured, and all insurance arrangements should be reviewed at least annually against the current risk environment
- The school must comply with the requirements of the most up to date GDPR and Data Protection Acts.
- Donations to the school are subject to the same controls and rigour as any public funds
- It is important to be able to demonstrate that there is no conflict of interest and that individuals have not benefited personally from decisions they have made on behalf of the school
- All staff are responsible for the security of the school's property and assets, to avoid loss or damage and for ensuring economy and efficiency in the use of resources
- In addition, staff with financial responsibilities over budgetary recommendations and control, must have these clearly documented in their job descriptions
- The Clerk to the Governing Body maintains and annually reviews a register of pecuniary interests for each member of the Governing Body.

Responsibilities of the Governing Body

The Governing Body is responsible to the LA for the funds allocated for running the school and accountable to the community for the appropriate use of public and private funds within its control. This responsibility and authority is largely delegated to the Headteacher and Business Lead, however the Governing Body retains some key functions as part of its overall responsibility. It remains the responsibility of the whole Governing Body to:

- Determine the broad priorities for expenditure and ensure that these are clearly identified through a School Development Plan which indicates the intended use if resources in order to achieve educational goals;
- Ensure that all members of the Governing Body are aware of the LA's scheme of financial management.
- Submit an agreed budget plan and best value statement to the LA each year by the specified date and at other times upon request;
- Establish, maintain and annually review a register of business interests for each member of the Governing Body and relevant staff.

- The Governing Body delegates all other duties and financial powers to the Headteacher and Business Lead. The division of responsibility is set out below and may be subject to amendment in discussion with those involved.

Responsibilities of the Headteacher

The Governing Body delegates the day-to-day management of the school's finances and administration of expenditure to the Headteacher who will act in accordance with the LA's scheme of financial management and any policies agreed by the Governing Body.

The Headteacher is responsible to the Governing Body for the day-to-day control and disbursement of finances and is expected to:

Planning

- Ensure that the Governing Body receive the advice and support they require in order to fulfil their statutory responsibilities;
- Develop a rolling programme of expenditure for large items such as ICT;
- Establish and maintain an inventory of assets and procedures for disposal of assets in accordance with the LA's financial regulations;
- As far as is practicable, ensure the segregation of duties of staff concerned with financial transactions so that at least two people are involved with both receipts and payments or highlight where it doesn't exist.

Monitoring

Ensure sound internal control systems and financial management procedures are in place to enable reliable and accurate processing of the school's transactions and activities including:

- The placing of orders, checking deliveries, authorising payments, etc.;
- Purchasing of goods and services, including appropriate use of School credit card;
- Protection and control of consumable stock such as stationery;
- Maintenance of equipment;
- Safe custody and control of cash and other property belonging to the school;
- Regularly monitor planned expenditure;
- Ensure reporting formats and procedures comply with any requirements of the LA's scheme of financial management and financial procedures handbook;
- Arrange appropriate security measures such as marking of valuable items;

- Provide reports to the Governing Body as stipulated within policy and at other times on request.

- Ensure that these monitoring and control systems are publicised to governors and staff and kept under review at least annually.

Evaluation

- Evaluate strengths and identify shortcomings in the school's financial administration and provide reports on these at least annually to the Governing Body.

- Ensure all short comings are clearly identified in the school risk register.

The Governing Body will support the efforts of the Headteacher and staff to implement the policies and may suggest improvements.

Responsibilities of the Business Lead

The Headteacher delegates day to day operational management to the Business Lead. The Business Lead reports to the Headteacher and is responsible for the day to day management of the school's finances and administration of expenditure in accordance with the LA's scheme of financial management and any policies agreed by the Governing Body.

Planning

- Ensure that the Governing Body and Headteacher receive the advice and support they require in order to fulfil their statutory responsibilities;

- Assist in the development of a three year budget plan updated during the year to monitor surplus balances and plan expenditure to deliver best value;

- Assist the Headteacher in developing a three year rolling programme of expenditure linked to SDP, particularly for large items such as buildings and ICT;

- In conjunction with the Headteacher, establish and maintain an inventory of assets and procedures for disposal of assets in accordance with the LA's financial regulations;

- In conjunction with the Headteacher, as far as is practicable, ensure the segregation of duties of staff concerned with financial transactions so that at least two people are involved with both receipts and payments.

Monitoring and control

- Working with the Headteacher ensure sound internal control systems and financial management procedures are in place to enable reliable and accurate processing of the school's transactions and activities including:-

Receipt of income

- The placing of orders, checking deliveries, authorising payments, etc.;
- Purchasing of goods and services
- Safe custody and control of cash and other property belonging to the school.
- Carry out monthly reconciliation of bank account and salary check.
- Carry out any other financial or administrative tasks considered appropriate by the Headteacher
- Regularly monitor planned income and expenditure and report to Headteacher;
- Ensure reporting formats and procedures comply with any requirements of the LA's scheme of financial management and financial procedures handbook;
- Liaise with the Headteacher to arrange appropriate security measures such as marking of valuable items;
- Provide reports to the Headteacher as stipulated within policy and at other times on request.
- Produce monthly/ termly monitoring reports and report to the Headteacher on any overspend situations.
- With the Headteacher, liaise with external bodies for audit and SFVS purposes.
- Arrange for items to be added to the inventory by an appropriate person.

Evaluation

- Annually review, with the Headteacher, strengths and shortcomings in the school's financial administration procedures and provide reports on these annually to the Governing Body with progress made in addressing weaknesses.

The Governing Body will support the efforts of the Headteacher and staff to implement the policies and may suggest improvements.

Procurement

The Governing Body expects planned expenditure to reflect the principles of best value, taking account of guidance provided in the LA's scheme of financial management.

Competitive estimates will be obtained for all expenditure and confirmed on the completed Purchase Order Form. Procurer to ensure value for money by obtaining 3 price comparisons for all purchases. For goods valued over £2000, three written quotes are to be obtained.

Sources of Income

Income to the school comes from a variety of sources. Although the purpose for which some of these may be used will be pre-determined, the Governing Body should take an overview of all sources to plan expenditure and ensure that money is used cost-effectively and for the educational objectives established in the School Development Plan. Income includes:

- Place Funding
- Top-up funding
- Student Bursary Funding
- Pupil Premium
- Pupil Premium Looked After Children
- Pupil Premium Service Children
- Universal Infant Free School Meals
- PE and Sports Premium
- Revenue Brought Forward
- Income from Catering
- Income contributions to visits
- Donations
- Grant Income

Governance routine requirements

To fulfil its financial responsibilities, the Governing Body requires the Business Lead to provide information that includes:

- In-year budget with evidence of its links to the SDP for approval in time to meet LA deadlines.
- Three-year budget with evidence of its links to the SDP for approval to meet LA deadlines
- Monthly management accounts with forecast of outturn as at 31 March
- Termly report of capital expenditure against budget
- Report of disposals above

- SFVS for approval by end of March
- CFR Return by the end of May
- Periodic reports from spot checks and audits
- Annual review of value for money

Notes:

Monthly reports not required for end April, August and December

Review and Management of Policy

This policy will be subject to annual review that considers any changes in legislation or revisions to the LA's scheme of financial management**.**

The Governors and Headteacher have overall responsibility for the content and operation of this policy. It should be reviewed annually and submitted to Governors if any changes.

Appendix 1: Financial Authority Limits

Summary

Budget spend authority within specified limits is delegated to the Headteacher and by the Headteacher to agreed budget holders. This responsibility forms part of their job role.

The Business Lead is to ensure that relevant, accurate and timely information is available to Budget Holders to enable them to monitor and control their budget effectively.

All budget holders must operate within the School's agreed controls and procedures. Any exceptions are to be referred for pre-approval to the Headteacher and Governing Body. For their duties as Budget Holders, staff are accountable to the Headteacher.

Budget Holders:

- May authorise orders up to but not exceeding their annual budget level.
- Must not attempt to circumvent controls e.g. by placing multiple orders within their authority limit which in totality exceed their authority limit.
- Are to monitor and control the expenditure against budget levels.

Financial Controls over Budget Approvals on Spend

- Expenditure exceeding the Headteacher's limit is to be referred to the Governing Body for approval.
- The school credit cards are to be setup to the limits defined in the Credit Card section of the policy. No cash may be drawn on them and full reconciliation and sign off procedures must be followed.
- No cheques may be authorised by a single signatory. Signatory limits will be reviewed by the Headteacher annually
- All budget holders are to be provided with a summary of their expenditure as and when required
- Monthly reports are to include explanations for any large variances.

Levels of Delegation

Expenditure Limits	
DHT, SBM	£5,000
Headteacher	£5,000 - £10,000
Full Governing Body	Over £10,000
Virement Limits	
Headteacher	£5,000 or 10% of the budget heading from which the budget is being transferred
Full Governing Body	Over £5,000
Writing off bad debts	
Headteacher	Up to £500
Finance and Premises Committee	Over £500
Notify Local Authority's senior finance manager	Over £5,000
Disposal of Surplus Stock, Stores & Assets	
Headteacher or their designated member of staff - Up to £250	Up to £250
Finance and Premises Committee	Over £250
Notify Local Authority's senior finance manager	Over £5,000
Mileage Allowance	HM Revenue & Customs approved rate
Petty Cash Imprest	£400
Petty Cash	£200
Purchasing Card Limit - Business Lead	£5,000
Purchasing Card Limit – Sixth Form Lead	£200
Use of Ebay and Paypal	Purchasing Card Limit
Ordering Procedures	
Competitive quotations	Over £10,000
Tendering procedure Over £50,000	Over £50,000
Contracts over £75,000 or for building and constructional work.	Notice to appear in appropriate trade journals

Contract exceeds £150,000 or £3M for building works	Advertise tend within European documents
Insurance (RPA)	
Cash on site £500	

Any revisions for consideration will keep the limits the same, or less than, those in the LEA Scheme of Financing Schools. A copy of which can be found here: Blackpool Scheme for Financing Schools 2020

Appendix 2: Best Value Statement

The Headteacher and Governors of the school are committed to achieving Best Value in all decisions made.

Budget Holders are to retain evidence to show that their spending decisions are cost effective and achieve the principle of Best Value, so that the Governing Body can approve a Best Value Statement when approving the annual budget.

Appendix 3: Credit Cards

All purchases using credit cards are to follow the approved process for ordering supplies (see Appendix 4 Ordering Supplies)

Where a supplier does not have an existing credit account but offers best value, the Finance Lead should consider whether a credit account can be set up.

Where a credit account is not possible e.g. to facilitate online orders, an order may be placed on a school credit card.

Use of the credit card

Credit cards may only be used by authorised staff on the following basis:

1. Where items cannot be ordered through the school's normal procurement method or where doing so does not offer best value
2. Where sufficient budget is held for the procurement of the items
3. That purchases are limited to items for school use only
4. That cards are set to the credit limits
5. That VAT invoices are obtained for purchases wherever possible
6. That cash is not drawn on any card
7. That staff are responsible for the safe custody of cards
8. That staff are responsible for reporting immediately the loss or theft of card to Lloyds Bank and the LA
9. That staff sign card immediately upon receipt
10. That the card remains the property of the school and must be returned immediately upon request

Credit Card holders and limits

Job Role	Credit Card Limit
Business Lead	£5,000
Sixth Form Lead	£200

Financial Oversight

- It is the responsibility of the credit card holder to ensure that all purchases are backed up by a relevant VAT receipt

- Staff are to report immediately to the Headteacher any concerns regarding best value relating to purchases
- The Finance Lead must reconcile all goods and services spend to the credit card statement monthly and before the 12th of the month.
- The Headteacher will approve all expenditure on the Credit Card
- Reconciled credit card statements are to be available on request to the Chair of Governors.
- Any concerns raised must be addressed with the Headteacher and reported to the Governing Body (e.g. misuse)

Appendix 4: Ordering Supplies

All purchases on behalf of the school must be from suppliers that offer the best value for money.

Before placing an order, staff ordering goods or services should seek guidance if they cannot obtain the order from already approved suppliers.

Placing an Order

1. School Order Form is filled in (available on the Staff Drive in Forms and Masters)

Before filling in the form:

1. Ensure the product is fit for purpose
2. Ensure that it can be delivered by the supplier within desired timeframe
3. Consider delivery costs
4. Complete the Order Form including delivery costs
5. Send to the Deputy Headteacher for approval
6. Once approved the order will be sent to the admin staff for ordering

Help and advice are available from the office staff when placing an order.

Amazon Orders

The school has a business account with Amazon. Budget holders are set up on the system. All orders are sent to the Deputy Headteacher for approval before the order is processed by Amazon.

Budget holders

1. Headteacher
2. Business Lead
3. Class Teachers
4. Site Supervisors

All requests for orders must be on an internal order form or via Amazon. Admin staff may not process any orders without the appropriate written authority for audit purposes. An email will suffice.

Appendix 5: Petty Cash

In exceptional circumstances (i.e. where either payment on account or by credit is not possible) petty cash may be used.

It is the responsibility of Budget Holders to ensure they have receipts for all purchases and that receipts are submitted before any expense claims can be paid.

The Business Lead authorises all petty cash payments. In her absence the Deputy Headteacher or Headteacher will authorise payments.

Petty cash should be reconciled at least termly.

Guidance

1. Petty cash will be processed weekly
2. Payment of a claim of £10 and over will be paid via cheque. Values under £10 will be settled in cash.
3. Petty cash required in advance for curriculum purposes (i.e. bus fares) is available up to the sum of £10 by prior arrangement with the Finance Lead subject to budget holder approval.

Cheque Signatories

The Banking Mandate is completed and defines all current signatories of which any two can sign. The mandate as at November 2018 defines the post holders below as signatories:

Job Role
Headteacher
Deputy Headteacher
Business Lead

In line with LA requirements any amendments to this banking mandate require sign off from both the Chair of Governors, and the LA Director of Finance.

Appendix 6: School Lettings' Policy

Information about the Management, Administration and charges for Lettings may be found in the School's Lettings Policy on the School's website.

Enquiries about hiringany of these facilities should be sent by email to admin@woodlands.blackpool.sch.uk

Appendix 7: Accounts Payable

Admin staff are responsible for

Paying suppliers directly through the LA accounting system (TECHNOLOGY ONE)

Payment via credit card (restricted as per policy)

Accounts Payable Controls

- Appropriate segregation of duties must be maintained. Admin staff are to reconcile all invoices received to orders and delivery notes (where applicable)
- Any mismatches are to be raised with the Budget Holder in the first instance
- All invoices are to be signed and dated to confirm that they are ready for processing
- Admin staff are to enter the invoices into the accounting system
- A separate Finance team member is to check the validity of invoices and then mark them ready for payment in the accounting system

Appendix 8: Accounts Receivable

Accounts Receivable Controls

The Finance Lead raises uniquely numbered invoices for:

- Other local authority SEN top ups in the Spring Term
- Reimbursements from the LA for seconded staff

Parents use ParentPay to pay for school meals and visits

Any arrears greater than one half term are to be reported to the Headteacher. Arrears are to be managed through an escalating process of standard letters. These are sent out at regular intervals. The school reserves the right to collect debt through the Local Authority once the debt has reached £200.00.

The Finance Lead processes donations. Letters of receipt are sent out via email.

Records of all receipts are logged on a spreadsheet and reconciled to the LA accounts by the Finance Lead

Credit Control

Invoicing is to be carried out monthly unless otherwise agreed in writing with the Business Lead. Invoices are to be issued on 30 days from the date of invoice basis.

Contact is to be made with the customer 30 days from the date of invoice if unpaid. Admin staff are to work with customers to obtain prompt payment.

Arrears are to be managed through an escalating process of standard letters. The school reserves the right to collect debt through external agencies or legal proceedings if appropriate

Appendix 9: Anti-fraud and Anti-corruption Policy

Rationale
The Scheme for Financing Schools states that 'All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets'.

Woodlands School is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the school has a responsibility in respect of preventing and detecting fraud. The school also recognises the role of others in alerting them to areas where there is suspicion of fraud.

In line with the Local Authority position the school, being an organisation dealing with public money, has a zero tolerance on fraud and corruption.

The Governing Body and Head Teacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information must also be included in induction for new school staff and governors.

This policy document assists the Governing Body in meeting its responsibilities.

Aims
This policy highlights anything that involves (or is thought to involve) irregularities concerning cash, resources or other property and any other suspected irregularity in the running of the school and assists the Governing Body and Head Teacher in meeting their responsibilities with regards to safeguarding school assets and funds.

The aim is that all staff are clear on procedures and practices and what to do in case of misconduct.

Practice
Fraud, Corruption and Bribery
Fraud is a criminal offence. The Fraud Act 2006 defines fraud as:

1. Deceit, the intention to deceive or secrecy: and
2. (a) an actual loss or gain;
   (b) the intent to cause loss to another or expose them to the risk of it;
3. Dishonesty

Offences of fraud can include abuse of position, making of a false statement, failure to disclose information, obtaining services dishonestly, deception, theft, misappropriation, embezzlement, forgery, corruption, extortion, false accounting, false representation, concealment of material facts, acts of conspiracy, collusion and aiding and abetting any act of dishonesty.

Bribery is a criminal offence, and the Bribery Act 2010 introduces a clearer regime for tackling bribery. A definition is – inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages.

Corruption is defined as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Friern Barnet School, its staff or Governors.

Examples of what could constitute fraud and corruption are -

- theft of cash
- being paid against a receipt supplied and claiming payment had not been received
- substitution of personal cheques for cash
- travelling and subsistence claims for non-existent journeys/events
- inflated travelling and subsistence claims
- manipulating documentation to increase salaries/wages received, e.g. making false overtime claims
- submission and payment of invoices for goods received by an individual rather than the school
- 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
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the school

The above list is not exhaustive. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Business Lead.

Council Policy
Blackpool Council is committed to fighting fraud with high ethical and moral standards and recognises that any fraud perpetrated against the Council including its schools is costly, both in financial terms and reputation.

The Council is therefore committed to a programme of zero tolerance.

The Council is committed to nurturing a strong anti-fraud culture, which is key to the prevention and detection of fraud.

Its Corporate Anti-Fraud Team (CAFT) is dedicated to investigating all instances of fraud committed against Blackpool Council and its schools.

Responsibilities
The Governing Body endorses the policy of the Council and is committed to take action to prevent, detect and deter fraud, corruption and bribery in all its activities.

This policy must be read in conjunction with the following policies – Whistleblowing, financial policies & procedures, including delegation and Safer Recruitment procedures.

The school will ensure probity in administration and governance by taking positive action against all forms of fraud, corruption or bribery affecting school business whether it is from internal or external sources.

Governors
There is a specific duty expected of the Governors to set an example to the employees of the school and the community by acting with integrity, honesty and in a trustworthy manner befitting

the school.

Members of the Governing Body will set the standard for the school and therefore give their full support to all systems and controls in place to assure probity. In particular, governors have a personal responsibility to abide by the school's constitution and the Scheme for Financing Schools.

The Governing Body a legal responsibility for the school budget and will ensure a sound system of internal control is in place in the use of delegated and other funds given to the school.

The Head Teacher and senior members of staff are expected to set high examples of conduct in their day-to-daywork, which are beyond reproach.

The Head Teacher, with assistance from the Business Lead, bears overall responsibility for systems of financial control and may be liable to be called to account for specific failures. However, all senior staff and other managers are responsible for ensuring an effective system of risk management and internal control exists within their areas of responsibility and that those controls operate effectively.

Managers must take a lead in terms of fraud prevention and will be held accountable for not undertaking this as part of their position of trust and area of responsibility.

The Head Teacher is responsible for ensuring the school's policy in relation to fraud is communicated to all staff.

All Staff
This policy applies to all employees of the school. It also applies to consultants, temporary staff, contractors and vendors and any other parties with a business relationship with the school.
All members of staff are expected to share the commitment to help the school protect the public funds to which it has been entrusted. All staff have a duty to assist the school in the prevention of fraud and are expected to alert their line manager where they believe the opportunity for fraud exists because of weak procedures or lack of appropriate supervision. All employees are expected to report any cases of suspected fraud, no matter how trivial they may seem.

All staff are expected to be fully accountable during their employment with the school, to follow the school's policies, financial procedures and any relevant professional code and to comply with all laws and regulations applicable to the school's business.

As stewards of public funds, all staff must have, and be seen to have, high standards of personal integrity. Staff should not accept personal gifts, hospitality, or benefits of any kind from a third party that may be seen to compromise that integrity. Staff should ensure that if they do receive any gifts over a value of £20 that they make their line manager/SLT aware.

The Local Authority: Internal Audit
Internal Audit will report on the existence and effectiveness of control systems and as part of the audit process may advise on best practice. The findings and recommendations of reports will be implemented promptly.

Prevention
Prevention is the most desirable factor in dealing with any fraud.

Governors, school management and staff will carry out their responsibilities as outlined above.

Detection
Blackpool Council carries out audits of all schools based on an assessment of the risk management. Any suspected fraud or irregularity will be referred to the Corporate Anti-Fraud Team.

All staff have an obligation to report concerns to school management. In addition all staff will be made aware of the school's Whistleblowing Policy.

Investigation
Where any matter that might constitute fraud, theft, corruption or bribery comes to the attention of any governor, the Head Teacher or member of the SLT, it will be in the first instance investigated by the Head Teacher to ascertain the basic facts (or, in the case of the Head Teacher, the Chair of Governors will investigate to ascertain the basic facts).

Subject to the findings, the matter must be referred to the Corporate Anti-Fraud Team (CAFT) and a decision will be made as to whether it will be dealt with by CAFT, or a full internal investigation will be carried out.

The CAFT are responsible for investigating all allegations of suspected fraud. The Team has full right of access to examine any documents or contents of school property. This also includes examination of computers, and related equipment and interviews with staff.

The CAFT has been designated this responsibility to ensure consistency in dealing with all allegations of fraud, to ensure a detailed and proper investigation is carried out by skilled investigators, and to ensure the Council and its maintained schools' assets and interests are protected and/or recovered where applicable.

The CAFT will work closely with the Chair of Governors and Head Teacher in fraud related cases involving disciplinary investigation, action and hearings. Where fraud is proven, this constitutes gross misconduct and cases will be dealt with appropriately, according to school's disciplinary procedures.

Deterrence
The Governing Body views fraud as a serious offence against the school and employees will face disciplinary action if there is evidence to support any allegation of fraud. Disciplinary action may be taken in addition to any criminal proceedings, depending on the circumstances of each case.

The London Borough of Barnet has an established Prosecution Policy which clarifies the authority's position with regard to prosecutions and to deter those who may attempt to commit offences against the authority or its schools.

The Governing Body endorses the Council's Prosecution Policy and is committed to deterring potential cases of fraud through the implementation of robust systems and procedures and will act quickly and efficiently where fraud is alleged, leading to the most appropriate outcome.

It will take all steps possible to ensure appropriate penalties are sought in cases where fraud is proven, strenuously attempt recovery of any monies lost as a result of fraud and thoroughly assess the systems and processes to ensure fraud is minimised in future.

The Governing Body will ensure its policy is communicated to staff and the community.

Implementation of Fraud Policy

Action

Lead person
Governors to abide by the school's constitution, the Scheme for Financing Schools, and act within the law in an open, honest and trustworthy manner.

Monitored by Chair of Governors and Chair of Finance Committee over the past year.

Ensure an effective system of internal financial control exists within the school, that it is clearly documented in the school's own Financial Procedures and that those controls operate effectively.

Head Teacher (with assistance of Business Lead)
Budget managers to assess risk involved in their area of responsibility; to review the control systems, and to ensure that controls are being complied with properly by undertaking regular checks.

Head Teacher in conjunction with Budget Holders (with assistance of Business Lead)
Ensure recruitment procedures established to ensure all staff are vetted correctly prior to commencing their employment.

Head Teacher (assisted by person carrying out HR procedures)
Ensure statements of employment or undertaking include reference to the school's Anti-Fraud & Corruption Policy.

Head Teacher (assisted by person carrying out HR procedures)
Ensure Disciplinary procedures are in place to deal any acts of misconduct by school employees.

Chair of Staffing Disciplinary
Committee (or similar)
Inclusion of Anti-Fraud and Corruption policy and Whistle-Blowing Policy in staff induction programmes.

Head Teacher (assisted by person carrying out HR procedures)
Inclusion of Anti-Fraud and Corruption policy and Whistle-Blowing Policy in Governors' induction programmes.

Chair of Governors (assisted by person carrying out HR procedures)
Staff should not accept personal gifts, hospitality, or benefits of any kind from a third party that may be seen to compromise their integrity.

Head Teacher to maintain a gifts and hospitality register.

Appendix 10: Travel Policy

Staff may claim reimbursement for reasonable travel expenses incurred wholly, necessarily and exclusively in the course of the school's business. These may arise from attending meetings, training or conferences.

Travel Expenses

Payment for mileage will be paid at the HMRC Approved Mileage Allowance Payments rate The rate is paid irrespective of the fuel type or capacity of the car.

Staff are encouraged to carpool where possible.

- Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the line manager is responsible for checking the receipt is valid prior to payment.
- An appropriate receipt must:
- Be dated before the date of the journey claimed for.
- Show the amount of fuel purchased in litres.
- Show the name of the fuel supplier and their VAT registration number.
- Account for at least 25% of the total amount of the mileage claim.
- If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.
- If a member of staff starts/ends their journey at their home, and the distance travelled is less than the distance that would have been travelled had they started/ended at the school, the lesser distance will be paid.
- The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.
- Claims submitted over a month after the expense incurred may not be paid.
- Parking or speeding fines will never be reimbursed.

Vehicle Insurance

- Insurance for business use is required. The school does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel.
- Staff must also ensure that the car is safe and legal to drive.

Use of Public Transport

- Tickets for the use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.

- Staff should use the most economical class of travel. This will generally be standard or economy class.
- The school will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the school or the staff member requires assistance by means of reasonable adjustments.

Appendix 11: Asset Management – Every Software

The school maintains an Asset Register of items held by the school that the Governing Body deems to be valuable and/or subject to an insurance claim. Note that all Information Technology (IT) equipment must be recorded, regardless of their value.

The Asset Register includes the following information:

- Date of acquisition of asset
- Description of asset, including colour, a unique identification mark such as serial number and security marking, where appropriate
- For ICT/electrical equipment, a record of the model or other unique reference/security number
- Cost of the asset purchased
- Source of funding
- Location of the asset
- Details of the disposal of any assets, whether scrapped, sold or donated
- Details of the revaluation of an asset
- Items used by the school but owned by others (e.g. leased items) supported by a note of ownership

Acquisitions and disposals are recorded on the register at the time of acquisition or disposal and reported to the Governing Body.

The asset register is kept-up to date at all times.

Loaning Assets

- An asset can be loaned to staff or parents of the school, and we keep a log of such loans. Where a loan of asset could be deemed a benefit in kind and therefore have tax implications for the individual, the relevant paperwork is completed.
- Staff/parents wanting to loan an asset must complete an equipment loan form. This will include all details of the loaned asset and needs to be signed by the Headteacher.
- Upon the ending of the loan period the staff member/parent should return the item to the Finance Lead who will confirm receipt of the item. Both the staff member and an authorising staff member should sign the equipment loan form to confirm the asset has been returned and the asset management software updated.

Disposing of Assets

- We dispose of assets through sale, donation or scrapping. Comptech, our ICT providers, dispose of all of our ICT assets in line with latest WEEE (Waste Electrical and Electronic Equipment) Legislation, which sets out the requirements for disposing of electrical/electronic equipment, (see https://www.gov.uk/guidance/regulations-

waste-electrical-and-electronic-equipment) The legislation states that such assets cannot just be thrown away, must be disposed of properly, either by:

  - Donation to a charity (for refurbishment and re-use) – e.g. Tools for Schools - Disposal by a specialist organisation, who will take such items away and recycle them.

- Before disposing of computer equipment Comptech ensure compliance with Data Protection Act 1984 by ensuring that their subcontractor has erased all personal data from the hard disk. This is confirmed by a data destruction certificate.
- Assets that have been disposed of are noted as disposed on the Asset Register and:
  - Record the reasons for the disposal
  - Note that the assets are either obsolete or surplus to requirements
- Any member of staff who determines that an asset is surplus to requirement, or who is involved in the disposal, should never attempt to purchase it or take it for personal gain. The Headteacher must approve all disposals.
- Official receipts are issued for income received for disposed assets.
- The income received from the sale of any asset is treated as income in the school's budget, unless it relates to the sale of certain assets (such as land and buildings owned by the LA) or to income from a Public/Private Partnership (PPP) or Private Finance Initiative (PFI), which are subject to a specific agreement.

Obsolete Assets

- Assets are deemed obsolete if they have no resale value.

Retention of Disposal Documentation

- All documentation relating to the disposal of an asset is retained for a period of six years after the disposal.

Security – General

- The Governing Body is responsible for the security of the school's assets.
- Staff secure equipment and other assets by means of physical and other security devices (e.g. locked in cupboards).
- The school marks any portable equipment that is vulnerable to theft with a security label and we use Smartwater, a forensic asset marking system.
- Items which are easily portable and saleable (videos, televisions, computers, cameras, etc.) are security marked and kept securely locked away when not in use, particularly overnight.
- Items of school property are not removed from the school premises without the appropriate delegated authority.