

## **A3. Delegation**

### **Preamble**

The Governing Body of a school is able to delegate authority for the financial management of the school to the Headteacher, who is responsible for the day to day management of the school. Similarly, authority may also be delegated to a committee of the Governing Body, such as a finance committee, which may meet more frequently than the full Governing Body and therefore be in a position to respond more quickly to issues which arise in the financial management of the school. The Governing Body can delegate authority to carry out these and, other tasks, but cannot delegate the responsibility. The Governing Body remains ultimately accountable. Where such delegation is made it is important that all parties are aware of the extent of their delegated powers, which should be clearly set out and minuted at a meeting of the full Governing Body. Whilst not a comprehensive list, some examples of functions which could be delegated by the full Governing Body, either to the Headteacher or to a committee of the Governing Body, are set out in A33 Functions Which Could be Delegated by Full Governing Body.

**See also:**

Getting the Best from Your Budget

### **Regulations**

- 3.1. Subject to statutory limitations the Governing Body shall be free to delegate any power granted to them by these Financial Regulations to a committee of the Governing Body or to the Headteacher. The full extent of any such delegations should be formally agreed and minuted at a meeting of the full Governing Body and included in the school's Financial Regulations, as detailed in the school's own Internal Control and Management Document. The school's Financial Regulations shall be reviewed annually at the start of the financial year and formally minuted at a meeting of the full Governing Body. A34 Financial Control Procedures highlights certain objectives that should be reviewed as part of the school's financial control procedures.

**See also:**

A33 - Functions Which Could Be Delegated By the Full Governing Body

A39 - Model Internal Procedures Manual – Policy Document

- 3.2. The systems and detailed arrangements for the exercise of delegated powers within the school are subject to the provisions of the Scheme for Financing Schools, Standing Orders and Financial Regulations and such arrangements shall be formally approved and monitored by the Governing Body.
- 3.3. The Governing Body is responsible for ensuring that adequate and effective systems of internal control are operated to ensure the accuracy, legitimacy and proper processing of transactions and management of activities. The Governing Body shall allocate roles in a way that gives assurance that transactions and actions will be properly processed and that errors will be detected promptly. The following areas are examples of such controls:
- Internal Check (checking of one person's work by another)
  - Separation of Duties (assigning key tasks within a process to different members of staff)
  - Systems Manual (system description of processes and tasks)
  - Authorisation (certification of transactions or action)
  - Monitoring roles (scrutiny of exceptions)
- 3.4. When the Headteacher or committee carry out any actions, which have been formally delegated to them by the Governing Body, any such actions shall be deemed to have been taken on behalf of the Governing Body, the responsibility remains with the Governing Body.
- 3.5. The CFO or his/her representative has the right to attend meetings of Governing Bodies, and committees thereof, to give advice or report on major financial matters affecting his/her statutory responsibility. This is extended to other local authority Strategic Directors and appropriate representatives of the local authority where issues are being discussed that may have an impact on the County Council<sup>1</sup>.
- 3.6. The Governing Body can delegate authority to the Headteacher to incur expenditure for the purposes and up to the amount specified in the approved budget for the relevant financial year.

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<sup>1</sup> His/her representative can include any member of the Corporate Finance and Education Financial Services (provided by Hampshire County Council).

- 3.7. Should the Headteacher wish to delegate his/her authority to incur expenditure to other members of staff at the school, he/she shall request approval from the Governing Body accordingly and shall maintain a current record of all such delegations<sup>2</sup>.
- 3.8. The Governing Body shall select a responsible officer to review the school's Financial Regulations and for them to provide a written report to the Governing Body on the adequacy and effectiveness of the internal financial control framework, including the delegated responsibility each year. The responsible officer should preferably be a competent, independent person and exclude members of staff, Headteacher, Chair of Governors and Chair of Finance Committee<sup>3</sup>.

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<sup>2</sup> Crossed referenced to Governors' Minutes.

<sup>3</sup> A preferred responsible officer would be non-Finance Committee Governor.