MAT Scheme of Delegation

Version 3

Version	Purpose/ Change	Resp	Date
V2	COO changed to Head of Support Services Finance Officer changed to Trust Business Manager Pg 11 Update DfE GIAS register added Pg 15 Non-statutory school policies approval by LAB added Pg30 Virement authorities added Pg 32 Update Fixed Asset Register added	CEO (RR)	Nov 2019
V3	• Table of contents and numbering added throughout • Arrows reviewed to reflect the direction of advice throughout the document. • Accounting Officer changed from CEO to Director of Finance, MacIntyre (Sponsor). Also changed in section 12.	CEO (AM)	Nov 2020
5.1.0	Addition: Head of Care column to Education section		
5.2.2	Addition: CEO is to sit on panel of any SLT appointment and will act as Appointing Officer.		
5.4.1	Addition: Flexible retirement /early retirement updated to clarify that the decision is taken at Board level		
15.2.2	Change: Authorised spend limits reviewed		
15.2.4	Clarification: Purchase cards must be kept in safe		
15.2.5	Change: Authorisation/approval of Purchase card limits		
15.3.3	Change: Authorisation of BACs payments		
15.5.1	Change: Authorisation to make virements between cost centres		
15.7.1	Change: Acquisition/disposal, write-off of fixed assets greater than £1k		
15.7.4	Addition: Assets greater than £1k to be added to Financial Asset Register		

Person Responsible: CEO
Type of Policy Statutory
Date adopted by the Trust Board: Jan 2015
Date of implementation: Jan 2015
Date reviewed: Nov 2020
Date of next review: Nov 2021

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Adopted: January 2015
Last review: November 2020
Next review: November 2021

MacIntyre Academies

Scheme of Delegation for MacIntyre Academy Trust Board
Adopted: January 2015
Last review: November 2020
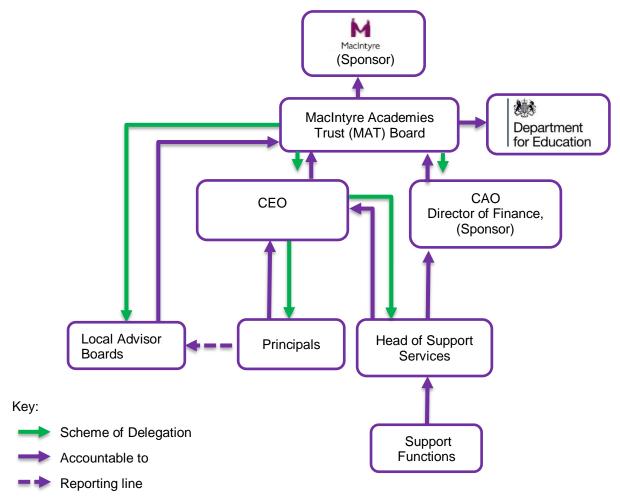Next review: November 2021

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

1. Trust Structure

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

MacIntyre Academy Trust governance structure is illustrated below:

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

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

2. Roles and responsibilities

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

The MAT Board delegate responsibility for delivery of the vision and strategy to the Chief Executive Officer (CEO). The MAT board hold the CEO to account for the performance of the trust, including the performance of the academies within the trust. The CEO is accountable to the Board for the performance of the trust as a whole. The CEO line manages Principals holding them to account for the day to day running and performance of the academies.

Much corporate governance delegated by the Trust Board to the CEO, is managed and monitored through the Scheme of Delegation. The Scheme outlines the responsibility and accountability of individuals, boards and committees, as well as offering guidance. However, the Quality and Compliance Framework makes a judgement on performance and compliance, ensuring that school improvement activity is focussed where it is required.

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

3. The role of committees

The Trust Board and CEO establish committees who have delegated authority to make decisions or to provide support and advice which informs the work of the trust board. Such committees include the Trust Leadership Group (TLG), Operations and Implementation Forum, Health and Safety Forum, and the Local Advisory Boards. They are not legally responsible for statutory functions; their responsibilities are outlined in their Terms of Reference.

4. Underlying Principles

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

- The Board and Local Advisory Boards will work collaboratively and in partnership at all times.
- The Trust Board, Local Advisory Boards and any subcommittee will work in compliance with their Terms of Reference (Appendix 2-5)

- The Board will make decisions, following consultation with Local Advisory Boards, on matters which affect all academies in the trust: Local Advisory Boards will make recommendations to the Board on matters which affect individual academies.
- Local Advisory Boards and Principals of academies in the Trust should be as autonomous as possible and have as much freedom as possible, whilst remaining aligned to the vision and systems of the MAT.
- Autonomy will be earned for new schools and those joining the Trust once they have achieved good quality and compliance results, and have a proven track record. Prior to this schools will receive a high level of direction from the Board and the CEO.
- Local Advisory Boards and Principals will have maximum delegation of responsibility and decision making for the strategic direction and day-to-day operation of their academies once autonomy has been earned, unless there is a cause for concern.
- The Board will put in place effective arrangements for monitoring and evaluating the performance of Local Advisory Boards and academies.
- The Board will take action, including the full or partial withdrawal of delegated authorities to individuals, groups and Local Advisory Boards should the individual, group, or Local Governing Body, fail to carry out their duties and responsibilities appropriately and effectively.
- The Board will fully consult Local Advisory Boards on proposals for the composition, membership, structure, and terms of reference for Local Advisory Boards, on arrangements for the recruitment and appointment of LAB members.
- The Board will fully consult Local Advisory Boards before putting in place any arrangements which directly affect Local Advisory Boards and before taking any decisions on policy or procedural matters.
- Local Advisory Boards will report regularly and frequently to the Board and will make available all relevant data and information on performance.

5. Staffing

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
5.1 Structure												
5.1.1 Recommending staff structure for each academy		✓				<A>	<A>					
5.1.2 Provide the formal annual approval of academy staff structure.	✓	<A>										
5.2 Appointments												
5.2.1 Provide the formal approval for the appointment of the Principal of each academy having regard to representations of the LAB who shall be invited to sit on any appointment panel.	✓	<A>						<A				
5.2.2 The CEO will be the appointing officer invited to sit on any appointment Panel for any SLT appointments within each academy.		✓					✓	<A				
5.2.3 Provide the formal approval for the appointment of and pay grade of Senior leaders, teaching staff and managers of support functions and therapists and pastoral support roles (as identified in the staffing structure). A signature to evidence authorisation is required.		✓				<A>	<A>					

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
5.2.4 Provide formal approval for the appointment of class support staff /residential support staff and those working in junior support positions as identified (in the approved staffing structure). A signature to evidence authorisation is required.		A>				✓	✓					
5.2.5 Issue contracts of employment for MAT Central employees and school Principals.		A>	✓									
5.2.6 Issue contracts of employment for school and residential employees			A>			<A>	✓					
5.2.7 Ensure that employee contracts are kept up to-date taking advice from HR as required.			A>			✓	✓					
5.2.8 Any change in terms and conditions are authorised by an individual with the appropriate authority level. Advising HR of changes so that they can issue a new contract.		A>	A>			✓	✓					
5.2.9 Any change in terms and conditions of MAT Central team with the appropriate authority level. Advising HR of changes so that they can issue a new contract.		A>	✓									
5.2.10 These contracts will be periodically checked by the Responsible Officer.		✓	<A>						<A	<A		
5.2.11 Recommend discretionary pay award for the Principal in line with the Trust Pay Policy and Budget Plan. Making written recommendations from the pay review procedure.		✓	<A					<A				

Key ✔ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
5.3 Pay												
5.3.1 Approve or challenge discretionary pay awards as above	✔	<A										
5.3.2 Recommend discretionary pay awards for school and residential staff in line with the Trust Pay Policy and Budget Plan. Making written recommendations from the pay review procedure.			A>			A>	✔					
5.3.3 Approve discretionary pay awards as above.	✔	<A			<A	<A	<A					
5.3.4 Approval payment in relation to dismissal or termination of employment.	✔	<A	<A			<A	<A					
5.3.5 Undertake any capability or disciplinary procedure in accordance with the Trust's policies and in accordance with advice from the Trust's HR Department [Capability Policy, Disciplinary Policy].		A>	<A>			✔	✔					
5.4 HR												
5.4.1 Agreeing to Flexible /Early Retirement, seeking advice in that respect from the Trust's HR Department and Payroll.	✔	<A	<A			<A	<A			<A		

	Key ✔ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
5.4.2	Agreeing to Flexible Working, seeking advice in that respect from the Trust's HR Department.		A>	A>				✔			<A		
5.4.3	Agreeing to Flexible /Early Retirement of MAT Central Team or Principals seeking advice in that respect from the Trust's HR Department and Payroll.	✔	<A	<A			<A	<A			<A		
5.4.4	Agreeing to Flexible Working for MAT Central Team or Principals, seeking advice in that respect from the Trust's HR Department.		✔	<A									
5.4.5	Formulate, implement and keep under review a policy for disciplinary and grievance procedures		✔	<A			<A	<A					
5.4.6	Develop and adopt a set of HR policies and contracts to be used by all Academies ensuring consistency and having regard to all legal responsibilities and the equality duty, consulting as necessary		A>	✔				<A					
5.4.7	Performance management of Trust Board Directors	✔ **Chair**											
5.5	**Performance Management**												
5.5.1	Performance management of the CEO	✔ **Chair**											
5.5.2	Performance management of Principals		✔						<A				
5.5.3	Performance Management of LAB members		A>					A>	✔ **Chair**				

Key ✓ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
5.5.4 Performance Management of the LAB Chair	A>	✓					<A					
5.5.5 Ensure that staff at all levels have effective induction, management and support for their CPD.		A>					✓					
5.5.6 Develop learning and development plans for each level of employee.		A>	A>			✓	✓	<A				

6. Education

Key ✓ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
6.1 Curriculum and targets												
6.1.1 Determine the curriculum of each academy.		A>					✓	<A				<A
6.1.2 Set targets for each pupil at each academy.		A>					✓					<A
6.1.3 Assist the Academies' leadership teams in the development of the curriculum which meets each academy's specific needs.		A>					A>					✓

	Key ✔ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
6.2	**Progression**												
6.2.1	Report on pupil progression and attainment to the LAB.							✔					<A
6.2.2	Report on pupil progression and attainment to the Trust Board.		✔					<A					
6.2.3	Identifying patterns and trends to bring to the attention of the Board.		✔					<A	<A				<A
6.2.4	Take action where pupil progress is unsatisfactory.	A>	A>					✔					<A
6.2.5	Hold the Principal to account for pupil progress	A>	✔						<A				<A
6.3	**Admissions**												
6.3.1	Ensure that the Admissions Procedure is fit for purpose and published on the academies website.							✔	<A				
6.4	**School Structure**												
6.4.1	Put a proposal for consultation on altering; opening times, extended school provision, term times and inset days, age range, to the trust board.		A>					✔	<A				

		Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Head of Care	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
	Key ✓ Accountable **A** Advise **<>** Direction of advice												
6.4.2	Approve consultation for or implementation of the above proposals.	✓	<A					<A					
6.5	**Quality Assurance**												
6.5.1	Monitoring and evaluating the quality of teaching and learning.		A>					✓	✓				<A
6.5.2	Monitor the standards of teaching and learning within each academy, ensuring that proper standards of professional performance are established and maintained.		A>					✓					<A
6.5.3	Monitoring and evaluating behaviour, safety, welfare and engagement with stakeholders within each academy.		A>				✓	✓	<A				<A
6.5.4	Creating the SDP for each academy.		A>					✓	<A				<A
6.5.5	Monitoring and evaluating the implementation of the SDP, holding Principals to account.		✓					<A>	✓				<A
6.5.6	Take action where progress with the SDP is not satisfactory	A>	A>					✓	<A				<A
6.5.7	Quality assuring the SDP for each Academy.		A>					A>	✓				✓
6.5.8	Validating or challenging the grades in the SDP.		✓					<A>	✓				✓
6.5.9	Quality assuring self-evaluation processes for each Academy.		✓					<A	<A				<A

7. Health and Safety

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
7.1 Premises											
7.1.1 The Trust shall affect an insurance policy for buildings, public liability, business interruption and officer's liability in accordance with the Articles.		A>							✓		
7.1.2 Develop a 5 year estate management strategy that will identify the suitability of building and facilities in light of long term curriculum needs and the need for and availability of capital investment.		✓	<A			<A	<A		<A		
7.1.3 Develop and implement a plan for the maintenance and development of the school site and buildings.		A>				✓	<A	<A	<A		
7.2 Health & Safety											
7.2.1 Maintain a strategic oversight of the Buildings Maintenance Strategy		✓				<A>	<A>	✓	<A		
7.2.2 Ensure that each academy implements and complies with the Health and Safety policy published by the Trust.		A>	A>			✓	<A>		<A		
7.2.3 To ensure Academies compliance with Health and Safety legislation		A>				✓	<A>		<A		
7.2.4 To provide support and audit for Health and Safety in Academies.		A>	A>			<A>	<A>		✓		

8. Governance

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
8.1 Appointing MacIntyre Academies Trust Board and Local Advisory Boards											
8.1.1 Appointing and removing Trust Board Members	Sponsor										
8.1.2 Appointing Trust Board Directors	✓ chair	**<A**									
8.1.3 Removing Trust Board Directors	✓ members										
8.1.4 Setting the values, vision and strategic aims for the Trust	✓	**<A**									
8.1.5 Contextualising the vision for each academy		✓				**<A**					
8.1.6 Appointing and removing Chairs of LABs	✓	**<A**				**<A**					
8.1.7 Appointing and removing the Clerk to the Board	✓	**<A**									
8.1.8 Appointing and removing the Clerk to the LAB		✓	**<A**								
8.1.9 Appointing and removing Co-opted LAB Members	**A>**	✓				**<A**	**<A**				

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
8.1.10 Ensuring that the governance section DfE's Get Information About Schools (GIAS) register is fully complete and up to date		A>	✓(MAT)			✓					
8.2 Governance Work Plan											
8.2.1 Deciding the committee structure for the Board	✓										
8.2.2 Approve Terms of Reference for all committees and reviewing annually	✓	<A									
8.2.3 Approve Terms of Reference for Working Groups / MAT Forums		✓	<A			<A					
8.2.4 Approving MAT format for SDPs SEFs and Improvement Planning documents		✓				<A					<A
8.2.5 Approving MAT format for Principal's Reports		✓				<A					<A
8.2.6 Planning the schedule of work for the Trust Board	✓	<A									
8.2.7 Approving a model schedule of work for LABs		✓				<A	<A				<A
8.2.8 Contextualising the schedule of work for each LAB		A>				✓	✓ chair				<A

Key ✓ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
8.2.9 Maintaining a register of pecuniary and business interests of all staff and LAB Members and staff						✓ SBM					
8.2.10 Maintaining a register of pecuniary and business interests of Trust Board Members and Directors.	✓ **MAT Clerk**										
8.3 Audit and Risk											
8.3.1 Intervene in the management of an Academy where necessary	✓	✓									
8.3.2 Establishing and maintaining procedures for effective audit in accordance with legal and DfE requirements	**A>**	**A>**	**A>**					✓	**<A**		
8.3.3 Management of risk: establish register, review and monitor	✓	**<A**	**<A**						**<A**		
8.3.4 Receiving reports from audits/ inspections and the resulting Action Plan	✓	**<A**				**<A**	**<A**	**<A**	**<A**		**<A**
8.3.5 Ensure delivery of agreed actions from internal audit reports		✓	**<A>**			✓		**<A**	**<A**		

Key ✓ Accountable A Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
8.3.6 Ensure that MAT operates in line with its articles of association and funding agreement with the DfE and ensures its compliance with all financial guidance issued by the Education Funding Agency (EFA)	✓	<A	<A					<A	<A		
8.4 **Financial Probity**											
8.4.1 Trust's scheme of financial delegation: establish and review	✓	<A	<A					<A	<A		
8.4.2 Ensure implementation of the Scheme of Financial delegation for each Academy		A>				✓		<A>	✓		
8.4.3 External auditors' report: receive and respond	✓	<A	<A						<A		
8.4.4 Benchmarking and trust wide value for money: ensure robustness	✓	<A>	<A					<A>	✓		
8.5 **Policy**											
8.5.1 Drafting MAT statutory policies		✓	<A			<A			<A		
8.5.2 Ensuring that all statutory policies and documents are published as required in each Academy		A>	A>			✓	<A				

	Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
8.5.3	Local Academy Policies sign off (non-statutory)						**A>**	✓				
8.5.4	Academy Statutory Policies (must be approved by LAB prior to approval by MAT Board)	✓						✓				
8.5.5	Trust-wide Policies (discussed by TLG prior to approval by MAT Board) (advice sought or requested as appropriate)	✓	**<A**	**<A**			**<A**	**<A**			**<A**	**<A**
8.5.6	Monitoring the implementation and evaluating the impact of all statutory Trust policies.		✓	**<A**			**<A**	**<A**			**<A**	**<A**	**<A**
8.5.7	Ensure that statutory academy policies are fit for purpose and published on the academies website.		**A>**	**A>**			✓	**<A**			**<A**	**<A**	**<A**
8.5.8	To ensure that Trust comply with all regulations re the publishing and submission of information		✓	**<A>**					✓	**<A**		
8.5.9	To ensure that Academies comply with all regulations re the publishing and submission of information						✓			**<A**		
8.6	**Safeguarding**											
8.6.1	Ensure that each academy has a Designated Safeguarding Officer and Deputy and that their contact details are published on the School and Trust websites.						✓	**<A**				**<A**

		Key ✓ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
8.6.2	To ensure that all schools have clear policy and guidance, including reporting protocols and escalation of concerns.			A>				✓	<A				<A
8.6.3	Appoint a LAB Member with specific responsibility for safeguarding and make contact details for that Member available on each academy and Trust websites.							A>	✓				
8.6.4	Ensure that Trust's website includes the name and contact details of the person at the Trust with special responsibility for safeguarding.			✓								<A	
8.6.5	Ensure each academy's website includes the name and contact details of the person at the Trust with special responsibility for safeguarding.							✓	<A			<A	

9. Strategic Leadership and Partnerships

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
9.1 Strategy											
9.1.1 Be responsible for the long-term strategy of the Trust, ensuring the Trust's strategic plan is robust, accountable and promotes outstanding teaching and learning	A>	✓	<A			<A	<A	<A	<A	<A	<A
9.1.2 Be responsible for the long-term strategy of each Academy, ensuring the strategic plan is robust, accountable and promotes outstanding teaching and learning		A>	A>			✓	<A	<A	<A	<A	<A
9.1.3 Creating the Trust strategic plan	✓	<A	<A			<A			<A	<A	
9.1.4 Interpret Trust strategy for each academy, embedding it within the School Improvement Plan	A>	A>	A>			✓	✓	<A	<A	<A	<A
9.1.5 Benchmark and promote best practice.	✓	✓	✓	<A		✓	<A	✓	<A	<A	
9.2 Partnerships											
9.2.1 Ensure that expansion of the Trust does not impact adversely on individual Academies.	✓	✓	<A	<A	<A	<A	<A	<A	<A	<A	

Key	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
✓ Accountable **A** Advise **<>** Direction of advice											
9.2.2 Provide challenge and support to the CEO	✓		<A	<A	<A	<A	<A	<A	<A	<A	
9.2.3 Provide challenge and support to the LAB	✓	<A	<A	<A	<A	<A		<A	<A	<A	
9.2.4 Promote collaboration within the Trust internally and externally, and identify and support the development of strategic partnerships that support the vision of the Trust	✓	✓	<A>	<A>	<A>	✓	<A	<A	<A	<A	
9.2.5 Consider strategic threats and opportunities in relation to the Academies	✓	✓	<A	<A	<A	<A	<A	<A	<A	<A	
9.2.6 Assist with the creation of a public face and external identity for the Academies within the Trust, facilitating discussions with those who might be considered strategic partners of the Academies	A>	✓	<A	<A	<A	<A	<A	<A	<A	<A	
9.2.7 Commit to identifying and sharing skills and resources with others and promote the benefits within academies	A>	✓	<A	<A	<A	<A	<A	<A	<A	<A	
9.3 External focus											
9.3.1 Provide a perspective on the wider education community and the challenges facing state funded schools		✓				✓					
9.3.2 Support the Principals in relation to any complaints from parents or the wider community		A>	A>			✓				<A	

Scheme of Delegation for MacIntyre Academy Trust Board
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Next review: November 2021

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9.3.3 To ensure that all stakeholders have a voice in decisions that impact on them		✓	✓			✓				✓	
9.3.4 Be responsible for all consultations and engagement with the community		✓	✓			✓				✓	

10. IT and Data Protection

Key ✔ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
10.1 IT											
10.1.1 Formulating and recommending ICT strategy and policies to the TLG and TB and researching and evaluating advances in technology to optimise access to and provision of service		A>	A>						✔		
10.1.2 Providing a common and secure ICT infrastructure which will improve and deliver requisite customer service providing satisfaction and value for money		A>	A>						✔		
10.1.3 Leading the ICT business relationship with partners to deliver business and contractual outcomes whilst ensuring they are aligned with the Trusts priorities		A>	A>						✔		

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk Function	Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Engagement and Families	School Improvement Partner
10.2 Data Protection											
10.2.1 Respond to requests for information under the FOI Act 2000 under the Data Protection Acts in conjunction with the DPO within statutory timescales.	A>	A>	A>						✓		
10.2.2 Act as liaison point with the external Data Protection Officer.		A>	A>						✓		
10.2.3 Authorise the publication, use, loan or reproduction of the MAT materials	A>	✓								<A	
10.2.4 Maintaining the standards of control for such systems in operation within each academy to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.	A>	A>	A>	A>		✓			✓		

11. Scheme of Financial Authorities

Macintyre Academies Trust operates a centralised financial structure. In the current stage of the Trusts development we believe that this is the most effective and beneficial model. A centralised structure lifts the burden of responsibility on schools who have other pressures. The model allows us to maximise efficiency and procurement savings. The academies maintain their autonomy because they can still purchase what they need in line with their budgets.

In brief in a centralised structure the MAT is responsible for:
- Statutory reports
- VAT
- Audit
- Month end reconciliations
- Central payment runs
- Bank reconciliations

The Academies are responsible for:
- Purchase orders/GRNs
- Petty cash/charge cards
- Academy payment runs

12. Roles

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

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

12.1 Accounting Officer

The Accounting Officer (AO) in MacIntyre Academies Trust is the Finance Director of MacIntyre Charity (Trust Sponsor), they have overall responsibility for the academy's activities including financial activities. They are supported in this by the Trust Business Manager and Responsible Officer. They are personally responsible to Parliament and to the AO of the ESFA for the resources under their control.

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

Much of the financial responsibility is delegated to the Trust Business Manager, Principal and Academy Business Managers but the AO still retains responsibility for:

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

12.2   The Responsible Officer

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

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

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

13. Principles of the Scheme

This scheme of financial authorities for academies within the trust forms part of the trust's scheme of delegation of financial powers which comply with the requirements both of propriety and of good financial management. Arrangements for proposing and approving budgets for each academy in the trust are set out in the trust's financial handbook. It should be noted that:

13.1.1   The Trust Board is responsible for appointing auditors whose remit will cover all academies in the trust.

13.1.2   All delegated financial authorities are, in addition to the values stated below, limited to the value of the approved budget for each academy.

13.1.3   All non-pay expenditure, ordering of goods and services, must be made / committed in accordance with the trust's procurement policy.

13.1.4   The monetary / percentage limits will be reviewed annually and may be different for each academy.

13.1.5   The following table summarises the delegated financial authorities for each function.

14. Financial Processes

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Trust Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Internal Audit Function	Business Manager
14.1 Governance											
14.1.1 Appointment of internal audit/Responsible Officer Function	✓	<A						<A	<A		
14.1.2 Approving financial procedures in accordance with legal and DfE requirements and best practice	✓	<A						<A	<A		
14.1.3 Ensuring that the financial procedures are implemented effectively		A>	A>	A>				A>	✓	<A	
14.1.4 Maintaining accurate, reconciled and up to date records to provide financial and statistical information								A>	✓	<A>	✓
14.1.5 Establishing and maintaining asset registers in accordance with financial procedures			A>						✓	<A	✓
14.1.6 Ensuring that any disposal of assets complies with the financial procedures			A>				✓		✓	<A>	✓

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Trust Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Internal Audit Function	Business Manager
14.2 Procurement											
14.2.1 Procurement of essential central services for the Trust, ensuring that they present good value for money		A>	A>	A>				A>	✓		
14.2.2 Ensure that all orders for goods and services fall within the guidance of the MAT finance policy		A>	A>			✓		<A>	✓		✓
14.2.3 Enter into contracts identified in the Budget Plan, within the financial limits identified.		✓ Over £5k				✓ up to £5k			<A		
14.3 Budgets											
14.3.1 Determine the proportion of the overall Academy budget to be retained for Central Services and shall advise the LAB of the Academy's budget for information.	✓	<A									
14.3.2 Provide the LAB with the full financial detail of the total allocation of funding provided by the Education Funding Agency in respect of each academy						✓			<A		<A

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Trust Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Internal Audit Function	Business Manager
14.3.3 Develop the individual Academy plan for spending the budget in accordance with the Academies Financial Handbook and the School Development Plan and present the proposed Budget Plan to the Trust for approval.		A>				✓			<A		✓
14.3.4 Draft budget plan		A>				✓			<A		✓
14.3.5 Approve budget plan for submission to the MAT Board		✓							✓		
14.3.6 Approve or reject the Budget Plan	✓	<A						<A	<A		
14.3.7 Agree expenditure outside of the approved Budget Plan considering Financial Scheme of Delegation and Financial Procedures	✓	<A						<A	<A		
14.4 Monitoring											
14.4.1 Monitor monthly expenditure of the Academy against the approved Budget Plan		A>				✓			<A>		✓
14.4.2 Ensure that the budget is not overspent unless through prior agreement with the CEO		A>				✓			<A>		✓

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Trust Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Internal Audit Function	Business Manager
14.4.3 Produce Monthly Management Accounts. All transactions to be processed and reconciled by the academies finance staff for the timely checking and production of the monthly management accounts.		A>	A>			A>			✓		<A
14.4.4 Ensure that where Academies pool resources, this is managed so that it represents good value for money to each.		A>				A>			✓		
14.4.5 Ensure that proper policies and procedures are in place for the safeguarding of funds and that the requirements of the Academies Financial Handbook and the Master Funding Agreement are met		A>	A>	A>		✓		<A>	✓	<A>	✓
14.4.6 Observe the policy on charging and remissions published by the Academy.						✓	<A>		<A>		✓
14.4.7 Establish and monitor use of procurement policy/ procedures as per the MAT Financial Manual preferred providers list						✓			✓	<A>	✓
14.4.8 Monitor procurement ensuring that this is best value						✓		<A>	✓		✓
14.4.9 ESFA reporting. An annual Financial Reporting Timetable will be released by the ESFA dates and requirements will be included on this timetable.		A>	A>					A>	✓		

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Audit and Risk	Trust Remuneration Function	Principal	Local Advisory Board	Accounting Officer	Trust Business Manager	Internal Audit Function	Business Manager
14.4.10 Financial statement approval	✓ **Board approval**	**Presentation to the Board**							**Prep aration**	**<A>**	**<A**

15. Financial Authorities

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Trust Business Manager	Principal / Head of Care	Business Manager
15.1 Variation to budget						
15.1.1 Agree variation to budget requirements (annual totals)	Over 30K	Over 10K and up to 30K		**<A>**	Up to £10k	£500
15.2 Procurement and purchasing						
15.2.1 Ensuring that orders are placed with approved suppliers unless agreed otherwise with the Trust Business Manager. Ensuring that orders processed on PS Financials and authorised by the appropriate person. Only once an order is authorised can it be placed with a supplier. To maintain segregation of duties persons placing an order, persons receiving an order and persons making payment for an order need to be different people – no one person should undertake all duties.				**A>**	A>	✓

Key ✔ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Trust Business Manager	Principal / Head of Care	Business Manager
15.2.2 Authorised spend limits	Over £25,001 per item or related group of items with approval of CEO.	£10,001 and up to £25,000 per item or related group of items.	£5001 to £10,000 per item or related group of items and within approved budget	Up to £5,000 per item or related group of items and within approved budget	£1001 to £5,000 per item or related group of items and within approved budget.	Up to £1000 per item or related group of items and within approved budget
15.2.3 Authority to accept other than lowest quotation or tender. **A clear rationale is required.**	Board approval for quotations or tenders over £25,001.	£5,001 to £25,000		£1,500 - £5000	Up to £1499	
15.2.4 Academy Purchase Card must be kept in the safe when not in use. All transactions must be supported by a receipt. Orders should be placed only by card holder. Reconciliation should be checked by someone other than the person who places the orders on a monthly basis.				**A>**		✔
15.2.5 Authorisation/ approval of Purchase card limits		Over £5,001	Over £1,001 up to £5k	Over £1,001 up to £5k	Limited to £1k	**<A**

	Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Trust Business Manager	Principal / Head of Care	Business Manager
15.2.6	Authorisation of a change of the limit on purchase cards. Pre-approved scale of limits.			✓	✓		
15.3	**Cash, Cheques and Bank Transfers**						
15.3.1	Academy collection and receipt of cash and cheques. Cash must be receipted by the person with delegated authority and recorded in the appropriate ledger. All on site cash and cheques must be locked in the safe until banking.				**A>**		✓
15.3.2	Payments by BACs, standing orders and direct debits. Two signatories required, one of whom needs to have authorisation for the level of expenditure.			✓	✓	✓	✓
15.3.3	BACS payment authorisation and other bank transfers e.g. salary transfers.		✓ (or CAO)		2 signatures required.	✓	**<A**
15.3.4	Petty cash should be kept in a locked tin and stored in the school safe. Petty cash payments should be kept below £25. Receipts must be provided for any claim. Pre-approval from the appropriate budget holder must be obtained before any purchases take place.					**A>**	✓
15.3.5	Monthly petty cash reconciliation must take place by the School Business Management.				**A>**		✓

	Key ✓ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Trust Business Manager	Principal / Head of Care	Business Manager
15.4	**Invoices**						
15.4.1	Sales invoices. All sales invoices must be processed through the MAT financial management system, and issued in a timely manner.						✓
15.5	**Virements**						
15.5.1	Authorisation to make virements between cost centres	✓ Over £25000 decision recorded in minutes	✓ £5000 to £25000			✓ £1000 to £5000	✓ Up to £1000
15.6	**Wages and Salaries**						
15.6.1	Check monthly payroll (PB10) and make any necessary changes or adjustments. Monthly payroll must be authorised and signed off by the Principal.				**A>**	✓	**<A**
15.6.2	Payroll reports and payments made will be checked and agreed on a monthly basis.				**A>**		✓
15.6.3	Payroll Processing			✓	✓		

Key ✓ Accountable **A** Advise <> Direction of advice	Trust Board	CEO	Head of Support Services	Trust Business Manager	Principal / Head of Care	Business Manager
15.7 Assets						
15.7.1 Acquisition/ disposal, write-off of a fixed asset greater than £1000 (other than land, buildings, heritage assets)	Delegated to each academy Board notified annually Board approves over £10,001			Over £1,001 to £10,000	Monitoring role	Items with a replacement value of up to £1,000. Annual Report to the LAB Board
15.7.2 Asset disposal/ write-off of assets less than £1000					✓	✓
15.7.3 The fixed asset register will be reviewed on a regular basis (at least annually) and kept up to date.				✓		**<A**
15.7.4 All assets over the value of £1,000 will need to be recorded in the financial asset register. Plus other assets as identified in the 'assets policy' will also need to be recorded. These are items before the capitalisation threshold that need to be protected from loss for example IT equipment.					**A>**	✓

Key ✓ Accountable **A** Advise **<>** Direction of advice	Trust Board	CEO	Head of Support Services	Trust Business Manager	Principal / Head of Care	Business Manager
15.8 Special Payments						
15.8.1 Special payments – staff severance payments, compensation payments, ex-gratia payments	✓ Board approves	**<A**	**<A**			
15.9 Property						
15.9.1 Purchase or sale of any freehold property	ESFA approval required					
15.10 Leases						
15.10.1 Operating leases /service contracts – not related to land or buildings - total contract cost = monthly payment x total length of contract	Over £25k	Up to £25k	Up to £10k	Up to £5k	Up to £5k	Up to £1k
15.10.2 Granting or take up of any leasehold or tenancy agreement or finance lease	Board approval and ESFA approval			Report / proposal to Board		

Appendix 1 Memorandum of Understanding
Appendix 2 Terms of Reference MAT Trust Board
Appendix 3 Terms of Reference Local Advisory Board
Appendix 4 Terms of Reference Trust Leadership Group (subcommittee)