



# Holy Rood Catholic Primary School, Swindon



## Scheme of Delegation 2025-2026



**School Vision:**

## **Belong**

At Holy Rood Catholic Primary School we aim to provide a nurturing and inclusive environment enthused by the Spirit of Christ to enable everyone to make a positive contribution, both to the school and the wider community. We will show love, compassion and respect for others.

A sense of unity will be created by forming relationships that are based on trust, loyalty, forgiveness and acceptance; we will endeavour to act justly and be peacemakers as Christ's disciples, inspired by the Gospel values.

We will encourage a sense of responsibility and help children learn to appreciate God's world around them through reflection, mission, prayer, healing and peace.

## **Learn**

We resolve to develop a sense of awe and wonder at God's creation for our children - where creativity flourishes and everyone is inspired to learn, demonstrating a curiosity about the world around them.

We will strive to ensure that all of our learners are able to face new challenges with confidence, in a Christian learning environment where informed risk taking and a resilient attitude are welcomed, encouraged and achieved.

Our positive and enthusiastic approach to teaching and learning will motivate every person. Each will know that they are uniquely loved by God. We will continue to enjoy our learning and reflect on our efforts and achievements, inspiring us to always try our best.

## **Achieve**

The children will be determined in their daily challenges, gaining confidence in their own ability, imagining what they could achieve with continued effort and commitment and working to fulfil the exclusive plan God has for each of them.

By fully engaging in all aspects of school, children will have had the opportunity to go on to become ambitious and competent individuals, always striving to achieve their full potential and positively participating in God's world.

**Children's Mission Statement:**



# Holy Rood Catholic Primary School

Company Number 07697045



## Scheme of Delegation

### Introduction

An academy trust's board of trustees is accountable in law for all decisions about its academy. However, this does not mean that the full board is required to make all the decisions itself. Many decisions can be delegated to the Headteacher, the trust board committees and individual trustees. It is vital that the decision to delegate a function is made by the full board of trustees and is recorded. Without such formal delegation, the individual or committee has no power to act.

The functions delegated by the board will vary. Once determined the Scheme of Delegation must be published on the trust website.

When using this model scheme of delegation, it is important to bear in mind that the suggested model will not necessarily be appropriate for your trust – even when operating under a similar circumstance.

### The purpose of scheme of delegation

A scheme of delegation (SoD) is the key document defining which functions have been delegated and to whom. It should be a simple yet systematic way of ensuring members, trustees, committees and individuals are clear about who has responsibility for making which decisions in the trust. This overarching SoD covering all decision making in the trust should not be confused with the written scheme of delegation of financial powers referred to in the Academies Financial Handbook (please see Terms of Reference Appendix A).

Deciding what to retain at trustee level and what to delegate will vary from trust to trust. The detail will not be set out in the articles of association, the academy trusts governing document. This is why it is critical that the academy trust agrees a SoD that explicitly states the levels at which decisions are made, and ensures this is clear to all. A detailed yet clear SoD can help prevent confusion from arising before any misunderstanding arises which has the propensity to lead to a loss of trust and damaged working relationships.

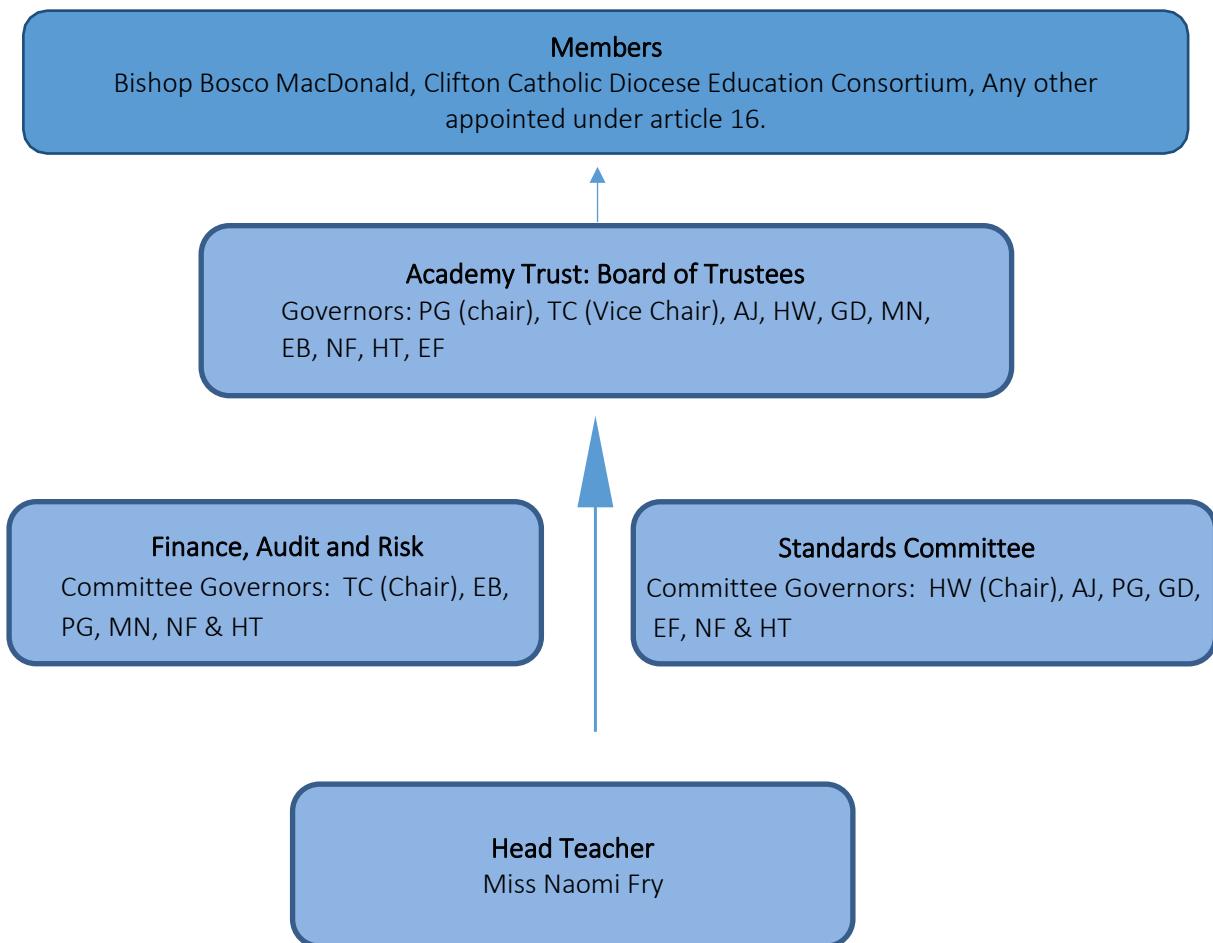
### Review and adapt

The SoD should be reviewed annually, with revisions made as the context changes, if necessary, each year. This is not a failure, but recognition of the need to be responsive to changing circumstances and to adapt accordingly. It is, however, important to ensure that all involved in governance are made aware of any changes and what these mean in practice.

## An effective scheme will:

- Ensure the school leadership is clear about which decisions the trust board remain in control of
- Ensure that the role of the Head Teacher is fully understood
- Promote a culture of honesty and accountability
- Identify responsibility for the appointment and performance management of the Head Teacher
- Identify responsibility for policy and practice in the academy
- Identify responsibility for oversight of the academy's budget
- Identify responsibility for assessment of risk in the academy
- Identify responsibility for oversight of educational performance in the academy

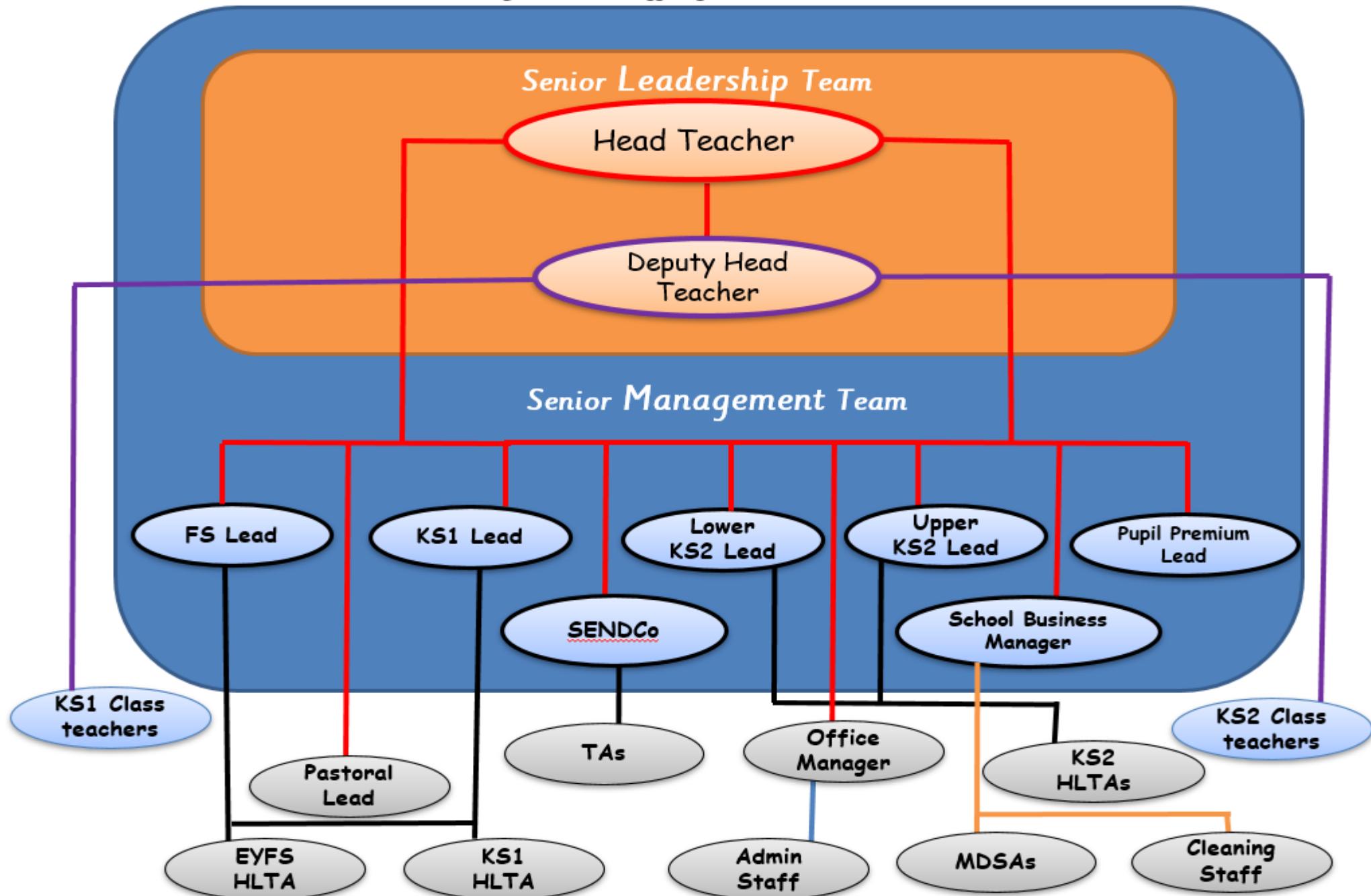
## Single Academy Trust 2025-2026



Key to initials:

PG	Dr Phil Gilvin	AJ	Mrs Anne Jones
TC	Mr Tim Crook	HW	Mrs Helen Walsh
GD	Mr Geraint Day	MN	Dr Michael Natarajan
EB	Mrs Elisabeth Birnie	EF	Miss Emily Foy
NF	Miss Naomi Fry	HT	Miss Helen Thomas

# Holy Rood Staffing Structure 2023-2024



## Governance structure and lines of accountability

The academy trust board of trustee's delegates responsibility for the day to day running of the academy to the Headteacher. The trustee board will hold the Headteacher to account for the performance of the academy. The Headteacher in turn holds other members of the senior leadership team to account by line managing them. While the board cannot ever delegate its accountability, it can delegate some of the detailed scrutiny, oversight and decision making.

The Headteacher will report to the board on the performance of the academy, although this will be supplemented by the monitoring of trust board committees and individual trustees with any delegated responsibilities.

The Headteacher is performance managed by the trust board.

## Roles and responsibilities

### The role of the members

The members of the trust have a different status to trustees. Originally, they will have been the signatories to the memorandum of association and will have agreed the trust's first articles of association (a document which outlines the governance structure and how the trust will operate). The articles of association will also describe how members are recruited and replaced, and how many of the trustees the members can appoint to the trust board. The members appoint trustees to ensure that the trust's charitable object is carried out and so must be able to remove trustees if they fail to fulfil this responsibility. Accordingly, the trust board submits an annual report on the performance of the trust to the members. Members are also responsible for approving any amendments made to the trust's articles of association.

While members are permitted to be appointed as trustees, in order to retain a degree of separation of powers between the members and the trust board, and in line with DfE expectations, not all members should be trustees. The DfE has amended the model articles to state that members are not permitted to be employees of the academy trust.

### The role of the trustees

The academy trust is a charitable company and so trustees are both charity trustees (within the terms of section 177(1) of the Charities Act 2011) and company directors. Because trustees are bound by both charity and company law, the terms 'trustees' and 'directors' are often used interchangeably; they are also sometimes referred to as 'governors' as they are also accountable under School Regulations legislation. NGA uses the term 'trustee' as it avoids the possible confusion caused when executive leaders are called directors but are neither company directors nor trustees.

The trustees are responsible for the general control and management of the administration of the trust, and in accordance with the provisions set out in the memorandum and articles of association and its funding agreement, it is legally responsible and accountable for all statutory functions, for the performance of the trust, and must approve a written scheme of delegation of financial powers that maintains robust internal control arrangements. In addition, it must carry out the three core governance functions:

1. Ensure clarity of vision, ethos and strategic direction
2. Hold the executive to account for the educational performance of the trust and their pupils, and the performance management of staff
3. Oversee the financial performance of the trust and make sure its money is well spent

The board of trustees has the right to review and adapt its governance structure at any time which includes removing delegation, within the remit of the school's Articles of Association.

## The role of trust board committees

The trustees may establish committees to carry out some of its governance functions which may include making decisions, although any decisions made will be deemed decisions of the trust board. The membership (there must be at least three trustees) and responsibilities of board committees are set out in the committee's terms of reference. It is usual for the trust board to appoint board committee chairs and committee members according to their skills.

The Academy Trust Handbook makes it clear that the board of trustees 'should have a finance committee to which the board delegates financial scrutiny and oversight'. In trusts with income above a certain level, there must also be a separate audit committee.

## The role of the senior executive leader (the Headteacher)

The Headteacher has the delegated responsibility for the operation of the trust.

The Headteacher is the accounting officer so has overall responsibility for the operation of the academy trust's financial responsibilities and must ensure that the organisation is run with financial effectiveness and stability; avoiding waste and securing value for money.

The Headteacher leads the senior leadership team (SLT) of the academy trust. The Headteacher will delegate management functions to the SLT and is accountable to the trust board for the performance of the SLT.

Key	
Level 1: Members	
Level 2: Academy trust board of trustees	
Level 3: Board Committee	
Level 4: Individual trustee	
Level 5: Senior executive leader (accounting officer) – Headteacher	
Blue box	Function cannot be carried out at this level.
✓	Action to be undertaken at this level
✓	Action to be undertaken at this level
A	Provide advice and support to those accountable for decision making
<>	Direction of advice and support

Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
Governance framework						
People	Members: Appoint/Remove	✓				
	Trustees: Appoint/Remove	✓	✓			
	Role descriptions for members	✓				
	Role descriptions for trustees/chair/ specific roles/committee members: agree		✓	<A		
	Parent trustee: elected		✓			
	Committee chairs: appoint and remove		✓	<A		
	Clerk to board: appoint and remove		✓			
Systems and structures	Articles of association: agree and review	✓				
	Governance structure (committees) for the trust: establish and review annually		✓	<A		
	Terms of reference for trust committees (including audit if required, and scheme of delegation): agree annually		✓	<A		
	Skills audit: complete and recruit to fill gaps		✓			
	Annual self-review of trust board and committee performance: complete annually		✓			



Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
	Chair's performance: carry out 360 reviews periodically		✓			
	Trustee contribution: review annually		✓			
	Succession: plan		✓	<A		
	Annual schedule of business for trust board: agree		✓	<A		<A
Reporting						
Reporting	Trust governance details on trust website: ensure		✓	<A	<A	<A
	Register of all interests (business, pecuniary, loyalty) for members/trustees: establish and publish		✓	<A		
	Annual report on performance of the trust: submit to members and publish		✓	<A		
	Annual report and accounts including accounting policies, signed statement on regularity, propriety and compliance, incorporating governance statement demonstrating value for money: submit		✓	<A		
	To determine whether to publish a home school agreement (not statutory)					✓
	Overall responsibility for ensuring that statutory requirements for information published on the school website, including required details of governance arrangements, performance, financial and equality data are met		✓	<A	<A	<A

Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
	To publish and update at least annually a SEN information report (meeting requirements set out in the Special Educational Needs and Disability Regulations 2014)		✓	✓		✓
Being Strategic						
Being Strategic	Determine trust policies which reflect the trust's ethos and values including: admissions; expenses; data protection and FOI; SEN, safeguarding and child protection and curriculum: approve		✓	<A		<A
	Determine trust staffing policies which reflect the trust's ethos and values including appraisal, capability, discipline, conduct and grievance: approve		✓	<A		<A
	Determine trust policy for complaints, health and safety, accessibility plan, premises management, data protection and FOI: approve		✓	✓		<A
	Establish trust policy for sex education, careers guidance					✓
	Determine a behaviour and discipline policy that promotes good behaviour among pupils and defines the sanctions to be adopted where pupils misbehave		✓	<A		<A
	To draft content of school behaviour policy and publicise it to staff, students and parents.					✓
	To annually determine admission arrangements and to carry out consultation where changes are proposed, or where the governing board has not consulted on their arrangements in the last seven years.		✓	<A		
	Ensure a broad and balanced curriculum is in place		✓	<A		<A



Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
Strategic	To set the times of school sessions and the dates of school terms and holidays		✓			
	Agree enrichment/extra-curricular offer including any additional services required		✓	✓		<A
	Embed agreed curriculum and enrichment offer within the day-to-day operation of the academy trust					✓
	To establish and agree a Pay policy		✓	✓ (Pay Panel)		
	Management of risk: establish register, review and monitor		✓	<A	✓	<A
	Engagement with stakeholders	✓	✓	✓	✓	✓
	Trust's vision and strategy, agreeing key priorities and key performance indicators (KPIs) against which progress towards achieving the vision can be measured: determine		✓	<A		<A
	Executive Lead: Appoint and dismiss		✓			
	To decide whether to join or form a multi-academy trust	✓	✓			
	Budget plan to support delivery of trust key priorities: agree		✓	<A		
	Academy staffing structure: agree		✓	<A		<A
	Appoint teaching staff		A>			✓
	Appoint non-teaching staff					✓

Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
Holding to account	Auditing and reporting arrangements for matters of compliance (e.g., safeguarding, H&S, employment): agree		✓	<A	<A	<A
	To produce and maintain a central record of recruitment and vetting checks					✓
	To have due regard to the need to prevent people from being drawn into terrorism and to oversee the incorporation of the necessary procedures and practices outlined in the <i>Prevent</i> duty into the child protection policy		✓	<A	<A	<A
	Reporting arrangements for progress on key priorities: agree		✓			<A
	Performance management of the Headteacher: undertake		✓			
	Performance management of staff: undertake					✓
	Establish and review procedures for addressing staff discipline, conduct and grievance		✓			
	Trustee monitoring: agree arrangements		✓	<A		
	To review all permanent exclusions, and fixed term exclusions where the pupil is either excluded for more than 15 days in a term or would lose the opportunity to sit a public examination.			✓		

Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
	To ensure that health and safety regulations are followed					✓
	Ensure that school lunch nutritional standards are met					✓
	Maintain a register of pupil attendance					✓
	To ensure provision of free meals to those pupils meeting the criteria, including Universal Infant Free School Meals (if applicable)					✓
Ensuring financial probity						
Ensuring financial probity	Chief financial officer for delivery of trusts detailed accounting processes: appoint		✓	<A		
	Trust's scheme of financial delegation: establish and review		✓	<A	<A	<A
	External auditors' report: receive and respond		✓	<A (Risk & Audit Comm)		<A
	Headteacher pay award: agree		✓			
	Staff appraisal procedure and pay progression: monitor and agree		✓	<A		<A
	Benchmarking and academy trust value for money: ensure robustness		✓			
	Develop trust procurement strategies and efficiency savings programme		✓			



Area	Decision	Delegation				
		Members	Trust Board	Committee	Individual trustee	Senior Executive Leader
	To approve the first formal budget plan each financial year		✓			
	To agree annual action plans and monitor how school premiums are spent (i.e., PE and sports premium, Year 7 numeracy and math's catch-up premium, service premium and the pupil premium)		✓			
	To establish and agree charging and remissions policy		✓			
	Buildings insurance and personal liability		✓			

## Appendix A – Terms of Reference

STANDARDS COMMITTEE	
<p><b>Purpose:</b> All matters relating to setting and monitoring of standards, personnel (both pupils and staffing) and matters relating to the curriculum taught in the school including the allocation of posts of responsibility.</p>	
<p><b>Membership:</b> A minimum of 3 <i>governors</i>. A chair and a vice chair will be <i>appointed</i> to the committee and a clerk will be appointed.</p>	
<p><b>Quorum:</b> 3 governors/trustees</p>	
<p><b>Meetings:</b> The committee will meet at least 3 times a year. Minutes of the committee's meetings will be shared with the board and made available to the public upon request.</p>	
<p><b>Policies and compliance:</b> The committee will review and ratify: (To be agreed)</p>	
<p><b>Monitoring:</b> The committee will be responsible for:</p> <ul style="list-style-type: none"><li>• Reviewing pupil performance data – Term 2,4 and 6</li><li>• Link Governor reports</li><li>• Reviewing school improvement partner reports</li><li>• Pupil voice</li><li>• Reviewing the effectiveness of the curriculum</li><li>• Reviewing staffing levels</li><li>• Ratifying committee policies</li></ul>	
<b>Approved by the governing board/board of trustees:</b> <i>[insert date]</i>	
<b>Adopted by the [committee name]:</b> <i>[insert date]</i>	<b>Next review date:</b> <i>[insert date]</i>

## FINANCE, AUDIT AND RISK MANAGEMENT COMMITTEE

### Purpose:

All matters relating to management of audit, risk, budgets, ICT, buildings and site.

**Membership:** A minimum of 3 *governors*. A chair and a vice chair will be *appointed* to the committee and a clerk will be appointed.

### Quorum:

The quorum shall be three members.

In the absence of the Committee Chairman or an appointed deputy, the remaining members present shall elect one of the members to chair the meeting

The Accounting Officer (Head Teacher) and staff governors may be present for the Audit and Risk Management agenda items to assist with its discussions on any particular matter in an advisory role only and cannot give any opinions or influence with regards to the decision making of the Committee. The external Auditors can normally attend meetings.

**Meetings:** The committee will meet at least 4 times a year. Minutes of the committee's meetings will be shared with the board and made available to the public upon request.

**Policies and compliance:** The committee will review and ratify: (To be agreed)

**Monitoring:** The committee will be responsible for:

- Monthly Management accounts
- Link Governor Visits
- Health and Safety walkarounds x 2 a year
- Pupil Voice
- Ensuring the risk management process is carried out effectively
- Reviewing audit reports and other financial inputs from external bodies (e.g., DfE)
- Ratifying committee policies

**Approved by the governing board/board of trustees:** [insert date]

**Adopted by the [committee name]:** [insert date]

**Next review date:** [insert date]

## Appendix B – Financial Scheme of Delegation

### **1) Planning the Budget**

- Identifying priorities with reference to the School Development Plan - **Committee**
- Making recommendations and proposals - **Committee**
- Examining projections of spending - **Committee**
- Examining recommendations and proposals - **Committee**

### **2) Approving the Budget**

- Deciding upon annual allocations - **Full Governing Body**

### **3) Monitoring the Budget**

- Regular reviews -Head Teacher/Finance Manager to present to Full Governing Body monthly/termly as necessary or requested. Monthly Management Accounts are prepared and the Full Governing Body are to review and agree once a term.
- Collating information and presenting reports to Full Governing Body/Committee – **Finance Manager**

### **4) Routine Expenditure and Virements**

- Authorising upon virements in connection with annual allocations - **Committee**
- Authorising upon virements in response to in-year budget variations - **Committee**

up to £5,000	Head Teacher
over £5,000 up to £10,000	Head Teacher, Chair of Governors and Chair of the Finance, Audit and Risk Management Committee
over £10,000 up to £15,000	Committee, ensuring Full Governing Body aware of the decision
Over £15,000	Committee to make recommendation to Full Governing Body for decision

Authorising routine expenditure – the Head Teacher has permission to authorise routine expenditure up to £10,000 excluding VAT as detailed in the table below. In practice she discusses any non-routine expenditure, even within the budget, with the Chair and the Chair of the Finance Audit and Risk Management Committee and reports to the next meeting of that committee.

#### Expenditure (ex VAT)

up to £10,000	Head Teacher
Over £10,000 up to £15,000	Head Teacher, Chair of Governors and Chair of the Finance, Audit and Risk Management Committee
Over £15,000	Finance Audit and Risk Management Committee to make recommendation to Full Governing Body for decision

### **5) Purchasing of Services or Goods (on one invoice)**

Order value (Contract Level)	Estimates (Contract Value)	Delegated Authority
Under £1,000	Purchase orders do not need to be raised, Value for money (VfM) must be obtained	Headteacher
Low value Purchase £1,001 to £5000	VfM and minimum of one written quote – Authorised.	Headteacher
Medium Value purchase £5,000 to £10,000	Three written quotations *Where only one supplier is available for specialist	Head teacher, subject to consultation with the Chair of Governors or Vice Chair and Chair of the Finance, Audit and Risk Management Committee

	equipment the school will document that this is the case and make reasonable efforts to obtain quotes from other suppliers.	
High Value Purchase £10,000 - £50,000 – but below PCR procurement threshold	Formal tender process	Head teacher, subject to consultation with the Chair of Governors or Vice Chair and Chair of the Finance, Audit and Risk Management Committee. Full governing body ratification must be documented.
Over PCR Procurement Threshold – In compliance with latest procurement and ESFA regulations	£50,000	

### **5) Payments System**

- a) Researching/negotiating terms of available accounts - ***Head Teacher/Finance Manager***
- b) Deciding upon a particular account - ***Committee***
- c) Setting up and operating the account - ***Head Teacher/Finance Manager***
- d) Designating signatories for the account - ***Full Governing Body***

The signatories are to be:

Head Teacher, Deputy Head Teacher, Finance Manager and Office Manager – Agreed in the Full Governing Body meeting of 24<sup>th</sup> November 2021 and minuted.

Head Teacher, Deputy Head Teacher, Finance Manager and Office Manager for School Fund Account.

All cheques/payments are to be signed/authorised electronically **by two authorised signatories** - The Head Teacher/Deputy Head Teacher/Office Manager.

Public/School Fund Accounts

The Head Teacher and Deputy Head Teacher will have authority to sign cheques, in accordance with authority from Governing Body see 4b above and 8 below, without limit. The Office Manager will have a limitation of £1,000.

### **6) Reconciliation of Information**

Checking elements of budget information received from the Education Skills Funding Agency (ESFA) – Head Teacher/Finance Manager, Chair of Finance, Audit and Risk Management Committee

### **7) Use of and Policy on Rollover/Contingency**

- a) Monitoring and identifying any areas of overspend/underspend in the course of, or at the end of, financial year – ***Committee/Full Governing Body***
- b) Considering implications for budget planning - ***Committee***
- c) Should there be a need to utilise the contingency then reference should be made to the Finance, Audit and Risk Management Committee through the Chair of that Committee, who has the delegated authority to authorise the transaction.

### **8) Income generation**

- a) Planning and initiating activities - ***Committee***
- b) Incorporating projected income into budget planning - ***Committee***

Summary of Guidance on Management of Budget

The overall management of the budget as decided above is in the hands of the Head Teacher.

The Head Teacher may delegate actual expenditure in curriculum areas to designated teachers as necessary but retains responsibility for overall control.

All day-to-day expenditure will be authorised by the Head Teacher within the agreed budget. Individual items costing over £5,000 but under £10,000 are subject to consultation with the Chair of Governors or Vice Chair and Chair of the Finance, Audit and Risk Management Committee, in the absence of the Chair of Governors, by the Vice Chair and the Chair of Finance, Audit and Risk Management Committee.

All items costing between £10,000 and £15,000 are subject to consultation with the Finance, Audit and Risk Management Committee and the Full Governing Body will be made aware of the expenditure.

Items in excess of £15,000 may be recommended by the Committee but subject to ratification by the Full Governing Body.

Individual teachers and coordinators will, where necessary, be given indications of how much may be spent and will fill in requisition sheets. These sheets to be initialed/signed electronically by the Head Teacher. All requests for expenditure will be subject to the Head Teacher deciding the priority order for all requests within the whole school context.

### **Appendix C – Audit and Risk Scheme of Delegation**

#### **Delegation of Function**

The Committee reviews the financial reporting process, the integrity of the Academy's financial statements, the external and internal audit process, the system of internal control and the identification and management of risks, and the Academy's process for monitoring compliance with laws, regulations and ethical codes of practice.

#### **Duties and Responsibilities**

The Committee shall carry out the duties and responsibilities set out below for the Academy, as appropriate:

#### **Financial Reporting**

(a) to review the Annual Accounts, accounting policies and the annual report of the Academy, the management discussion and analysis disclosures and interim reports, and any other formal announcements relating to financial performance prior to their approval by the Full Governing Body, focusing particularly on:

- the integrity of the Company's financial statements, including the strategic report and corporate governance statements relating to audit and to risk management;
- any changes in accounting policies and practices and to periodically review the appropriateness of the critical accounting policies and evaluate alternatives;
- significant or unusual transactions;
- major judgmental areas;
- significant adjustments resulting from the external audit and any unadjusted items identified during the external audit;
- the appropriateness of adopting the going concern assumption in annual financial statements of the Academy and identify any material uncertainties to the Academy's ability to continue to do so over a period of at least twelve months from the date of approval of the annual financial statements.
- compliance with accepted accounting standards.

(b) where requested by the Academy, to provide advice on whether the Annual Report, taken as a whole, is fair, balanced and understandable and provides the information necessary for the Full Governing Body to assess the Academy's performance, business model and strategy;

### **External Auditors**

(c) oversee the selection and propose the appointment, re-appointment and removal of the external auditors to the Academy's Full Governing Body and obtain their consent to the Committee approving the remuneration of the external auditors. The Committee shall also have regard to the requirement for the Academy to put its statutory audit out to tender at least once every six years. and the Directive on mandatory audit contract tendering and audit firm rotation respectively as implemented in the UK in the Companies Act;

(d) be directly responsible for the remuneration and oversight of the work of the external auditors performed for the purpose of the external audit. Such oversight shall include the:

- selection procedure for the appointment of audit firms;
- engagement letter;
- scope of the external audit and external audit plan;
- external audit fee;
- audit representation letters from management to the external auditors; and o resolution of any disagreements between management and the external auditor regarding financial reporting;

(e) pre-approve all audit and non-audit services (other than those expressly prohibited) undertaken by the Academy's external auditors;

(f) develop and recommend to the Full Governing Body policy in relation to the provision of non-audit services by the auditor, taking into account legal requirements, and keep the policy under review;

(g) ensure that procedures are in place to record all non-audit services undertaken by the Company's external auditors in the Company's Annual Report;

(h) require the external auditor to include the following matters in their reports to the Committee:

- all critical accounting policies and practices used by the Academy;
- all alternative accounting treatments which have been discussed with management and the resultant conclusion by the external auditors;
- all material written communications between the external auditors and the Academy's management;
- any material internal control failures; and
- any scope restrictions or any restrictions on access to information.

(i) receive and discuss periodic reports from the external auditors regarding their independence, including being satisfied that there are appropriate safeguards in place to ensure that any non-audit services provided by the external auditors are compatible with the maintenance of that independence;

(j) assess annually the qualifications, expertise, resources, independence and objectivity of the external auditors and the effectiveness of the external audit process. This review shall include all aspects of the audit services provided by the external auditor and take into consideration relevant professional and regulatory requirements;

(k) in the event that the Academy's external auditor resigns, conduct an investigation to understand the reasons for their resignation and consider whether any action is required;

(l) recommend to the Full Governing Body and keep under review, guidelines for the hiring of employees of the external auditor who were formerly engaged on the external audit;

(m) discuss with the external auditors before the external audit commences the nature and scope of the external audit;

(n) discuss problems and reservations arising from the external audit and any matters the external auditors may wish to discuss (in the absence of management where necessary);

(o) review the external auditors' audit reports and presentations and management's response with particular focus on major issues arising from the external audit, significant judgements taken and level of errors identified in the external audit. Agree the response to the Management letter, if any, issued by the External Auditors relating to the external audit.

### **Internal Audit and Compliance**

(p) to recommend the appointment of or removal of the Internal Auditors.

(q) to review the annual report of the internal auditors and implement any recommendations that are advised.

(r) to agree and set out the necessary area's that require internal audit to satisfy the compliance with:

1. Governance and Financial Management
2. Banking

3. Payroll
4. VAT
5. HR

(s) to review the Management of Risk Register and make recommendations on the inclusion therein of any additional risks identified during the review.

(t) to monitor co-ordination between the internal and external auditors and to request internal audit to undertake specific audit projects, having informed management of their intentions, and to be satisfied that the internal audit function is adequately resourced, operating effectively and has appropriate standing within the Academy;

(u) review annually the key risks inherent and emerging in the Academy and the system of internal control necessary to monitor such risks and where requested by the Full Governing Body provide them with assurance of the robustness of their assessment and management of principal risks.

(v) review at each meeting significant issues (e.g., internal audit, compliance, outcomes of external investigations) within the Academy.

(w) monitor the system of internal control and risk management covering all material controls and review their effectiveness at least annually and advise on any significant failings or weaknesses identified during the review, prior to the Full Governing Body making its statement in the Annual Report thereon;

(x) where requested by the Board provide advice on how, when taking into account the Company's position and principal risks, the prospects of the Academy have been assessed, over what period and why the period is regarded as appropriate. The Committee should also provide advice on whether there is a reasonable expectation that the Company will be able to continue in operation and meet its liabilities when falling due over the said period drawing attention to any qualifications or assumptions as necessary prior to the Full Governing Body making their statement in the Annual Report as to Going Concern basis;

(y) consider the findings of major internal investigations and management's response;

(z) review throughout the year the Academy's procedures for compliance with any applicable sanctions regimes;

- (aa) consider any material breaches or exposure to breaches of regulatory requirements or of ethical codes of practice to which the Academy subscribes, policies and procedures which could have a material effect on the financial position or contingent liabilities of the Academy, including Bribery and Corruption.
- (ab) review policies and procedures with respect to Governor's expense Claims, including their use of corporate assets, and consider the results of any review of these areas by the internal auditors or the external auditors;
- (ac) receive an Annual Report from the Financial Accounting Officer that they have disclosed to the Committee and to the external auditors all significant deficiencies in internal control which could adversely affect the Company's ability to record and report financial data;

#### **Appendix D – Other Matters of Importance**

##### **1) Discipline**

Deciding upon a policy which will provide a framework within which all members of staff can work to create an acceptable level of behaviour from all members of the school community - ***Full Governing Body. Advice will be given by the Head Teacher. The Head Teacher will consult with the school staff.***

##### **2) Worship**

Ensuring that all pupils in the school can take part in a daily act of worship which is in accordance with the teaching of the Catholic Church - ***Full Governing Body***

##### **Chair's Action**

In accordance with regulation 8 of The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013, the chair may take decisions normally reserved for the governing body if:

"The circumstances are that the chair is of the opinion that a delay in exercising the function would be

likely to be seriously detrimental to the interests of—

- (a) the school;
- (b) any pupil(s) at the school, or their parent; or
- (c) a person who works at the school."

In such cases the chair must ensure that:

- the decision is recorded as soon as possible by the clerk
- it is reported to the governing body, with full opportunity for scrutiny, at the earliest opportunity
- the decision and the use of "chair's action" powers are minuted at the next full governing body meeting.