

<u>1. Introduction</u>	
<u>2. Organisation and Responsibility</u>	
<u>2.1. Governing Body</u>	
<u>2.2. Scheme of Delegation</u>	
<u>2.3. Business Interests</u>	
<u>2.4. Financial Interests</u>	
<u>2.5. School Staff</u>	
<u>2.6. Responsible Officer</u>	
<u>3. Financial Planning and Monitoring</u>	
<u>3.1. Budget Compilation</u>	
<u>3.2. Budget Setting and Monitoring</u>	
<u>3.3. Reporting</u>	
<u>3.4. Virements</u>	
<u>3.5. Financial Administration</u>	9
<u>Accounting Systems</u>	9
<u>Accounting Records</u>	
<u>3.6. Taxation</u>	
<u>3.7. Audit</u>	
<u>3.8. Purchasing</u>	
<u>3.9. Petty Cash</u>	
<u>3.10. School Credit Card</u>	
<u>3.11. Leases</u>	
<u>3.12. Payroll</u>	
<u>3.13. Assets</u>	
<u>3.14. Insurance</u>	
<u>3.15. Governors' Expenses</u>	
<u>3.16. Income</u>	
<u>3.17. Letting of School Facilities</u>	
<u>3.18. Fund Raising Events</u>	
<u>3.19. School Trips</u>	
<u>3.20. Bad Debts</u>	
<u>3.21. Banking and Cash Holdings</u>	
<u>3.22. Document Retention</u>	1
<u>4. Private Funds (Amenity Fund)</u>	2
<u>5. Whistle blowing</u>	
<u>6. Disaster Recovery</u>	
<u>7. Risk Management</u>	

- 8. [Anti-Bribery Protocol](#)
- 9. [Anti-Fraud and Corruption Protocol](#)

APPENDICES

- A. [The Committees of the Governing Body Authority, Duties and Terms of Reference](#)
 - Chair of Governors 24
 - Strategy Committee
 - Finance & Resources Committee
 - Quality of Education Committee
 - [Marketing & Partnerships Committee](#).....31
- B. [Financial Limits](#)
- C. [Ordering Procedures Routine Purchasing – Budget Holders](#)
- D. [Goods Inward Procedure](#)
 - [Receipt of Goods](#)
 - [Receipt of Services](#)
 - [Procedure for payment processing](#)
- E. [School approved signatories \(mandate\)](#).....38
- F. [Anti-Bribery Protocol](#).....39
 - [Introduction](#).....39
 - [What is bribery?](#).....39
- G. ['Whistleblowing' Policy](#)
- H. [Anti-Fraud and Corruption Protocol](#)

1. Introduction

The Governing Body is responsible for ensuring that high standards of corporate governance are maintained. It should exercise its powers and functions with a view to fulfilling a largely strategic leadership role in the running of the academy, addressing such matters as:

- a. policy development and strategic planning, including target-setting to keep up momentum on school improvement;
- b. ensuring sound management and administration of the academy, and ensuring that managers are equipped with relevant skills and guidance;
- c. ensuring compliance with legal requirements;
- d. establishing and maintaining a transparent system of prudent and effective internal controls.
- e. management of the academy's financial, human and other resources
- f. monitoring performance and the achievement of objectives, and ensuring that plans for improvement are acted upon;
- g. helping the academy be responsive to the needs of parents and the community and making it more accountable through consultation and reporting;
- h. setting the academy's standards of conduct and values;
- i. assessing and managing risk (including preparation of a statement on the academy's risk management for its annual report and accounts).

The purpose of this document is to ensure that Westminster City School, an academy formed in 2012 (the school), maintains and develops systems of financial control which conform to the requirements both of propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of our funding agreement with the Department for Education (DfE)/Education Skills and Funding Agency (ESFA).

The school must comply with the principles of financial control outlined in the academies guidance published by the DfE principally the Academies Financial Handbook and other guidance as received. This document expands on that and provides detailed information on the academy's accounting procedures and systems. Accordingly, it should be adhered to by all staff involved with financial systems.

In practice many of the governing body's responsibilities will need to be delegated to a committee of the Governing Body and/or to the Headteacher. In this document references to the Governing Body also encompass the committees of the Governing Body where powers have been delegated. To ensure that sound financial control is maintained it is essential that the extent of the delegation be clearly documented. Accordingly, the powers delegated to committees of the Governing Body are set out in Appendix A

The Financial Procedures and Scheme of Delegation document of the Governing Body and its committees must be reviewed annually.

2. Organisation and Responsibility

The academy has defined the responsibilities of each person involved in the administration of the school's finances to avoid the duplication or omission of functions and to provide a framework of accountability for governors and staff. The financial reporting structure is documented below:

2.1. Governing Body

The Governing Body of the school is responsible for ensuring that the school meets all obligations placed upon it by the Secretary of State for Education. The full Governing Body meet three times a year usually once each term. All meetings are minuted. The ESFA Handbook states that the Governing Body must evidence their responsibilities under the articles of association, funding agreement and the current Academies Financial Handbook (2018), to ensure robust governance and effective financial management arrangements

Under the Articles of Association of Westminster City School, the governors may delegate to any governor, committee, the Headteacher or any other holder of an executive office such of their powers or functions as they consider desirable to be exercised by them. Any such delegation may be made subject to any conditions the governors may impose and may be revoked or altered.

Where any power or function of the governors has been exercised by any committee, that person or committee shall report to the governors in respect of any action taken or decision made with respect to the exercise of that power or function at the meeting of the governors immediately following the taking of the action or the making of the decision.

The governors may establish any committee to exercise powers and functions of the governors. The constitution, membership and proceedings of any committee of the governors shall be determined by the governors. The establishment, terms of reference, constitution and membership of any committee of the governors shall be reviewed at least once in every twelve months. The membership of any committee of the governors may include persons who are not governors, provided that a majority of members of any such committee shall be governors. No vote on any matter shall be taken at a meeting of a committee of the governors unless the majority of members of the committee present are governors.

In order to fulfil better the obligations placed upon it, the Governing Body is divided into a number of standing committees. Delegated responsibilities are assigned to those committees, to ensure that matters can be dealt with in appropriate detail and with sufficient frequency.

2.2. Scheme of Delegation

The Governing Body agrees a formal schedule of matters reserved for their decision, i.e. those which should not be delegated. The Governing Body delegate authority to separate committees and to specific roles e.g. Headteacher or School Business Manager. The terms of reference of each committee is set out in Appendix A.

- j. Where the Governing Body decides to delegate certain matters for consideration by committees, each committee should be chaired by a governor.
- k. The membership of the committee may include persons who are not governors provided that a majority of the members are governors.
- l. The Governing Body receives feedback on the work of those committees at the regular meeting of the full Governing Body and is able to consider their decisions formally.
- m. The establishment of committees does not absolve the Governing Body of its overall responsibility to manage the finances of the school or its other legal requirements.
- n. Headteacher's appointment & powers
The governors shall appoint the Headteacher who will act as an ex-officio governor. By signing this document, the governors delegate such powers and functions as they consider are required by the Headteacher for the internal organisation, management and control of the school (including the implementation of all policies approved of by the governors) and for the direction of the teaching and curriculum at the school.
- o. Governors' meetings

It is a requirement of all academy governing bodies that they meet at least once a term (i.e. at least 3 times per year) and if less than six times a year be able to justify why fewer meetings are appropriate.

No business can be conducted at any meeting unless a quorum is present.

- p. Governors must appoint a clerk to the Governing Body, who must be someone other than a governor or the Headteacher of the academy.
- q. Governors must appoint a Data Protection Officer (DPO) who carries out their task independently and where there is no conflict of interest.
- r. Decisions taken by individual members or committees of the Governing Body under delegated powers should be recorded in written minutes available to the Governing Body as a whole
- s. Each meeting of the Governing Body should consider:
 - a report of the financial position of the school, including its income and expenditure and financial commitments;
 - whether adequate financial monitoring of the academy's budget and activities is being undertaken;
 - progress on any action identified to improve financial arrangements at the school;
 - significant contracts proposed to be entered into by the school;
 - details of any significant matters affecting the school's staff;
 - details of any significant matters affecting the pupils' welfare or education;
 - details of any significant matters affecting the school's assets e.g. computers, minibus, whiteboards etc;
- t. Annually the Governing Body should consider:
 - the academy's goals and how they are being met;
 - review of the management structure to ensure it is operating effectively;
 - review of the performance of external providers e.g. bankers, services provided under SLAs;
 - review and approval of the academy's annual accounts and report of the trustees;
 - review and approval of the financial budget for the following year;
 - review the register of business interests;
 - review and approval of the Reserves Policy;
 - review and approval of the levels of insurance cover for the academy's assets;
 - findings made by the auditors and the auditor's management letter, and any other financial reviews, and consideration of what actions should be taken arising from their recommendations;
 - review of the risks to which the academy is exposed (Risk Register) and determination of whether systems are in place to mitigate those risks.
 - Compliance with the General Data Protection Regulations (GDPR).

2.3. Business Interests

A register of the business interests of each governor and member of staff with significant financial responsibilities is maintained by United Westminster and Grey Coat Foundation (UWGCF) and the school (SBM) respectively. It is reviewed every autumn and is available for inspection at each meeting of the Governing Body. It is the responsibility of each governor and member of staff with significant financial responsibilities to notify the clerk of any business interests they have which require inclusion in the register.

A governor who has a financial interest in:

- the supply of work or goods to or for the purposes of the school; or
- any contract or proposed contract concerning the school; or

- any other matter relating to the school

and is present at a meeting of the Governing Body at which the matter is considered, will disclose the fact at the meeting and will not take part in the consideration or vote on the matter.

Any governor or member of staff who has an interest in a business tendering for a contract will not form part of the committee awarding the contract.

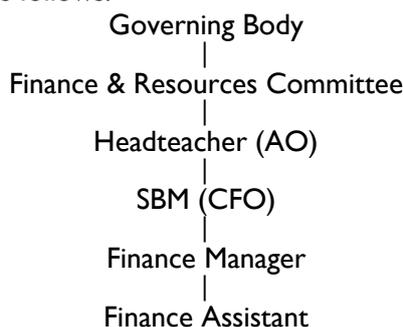
2.4. Financial Interests

- u. No governor or member of staff will take or hold any interest in any equipment or property held or used for the school, other than used by dint of employment.
- v. No governor or member of staff will obtain an interest in the disposal of school equipment, property or materials surplus to requirements at the end of any contract between the school and any third party other than on “arms-length” commercial terms.
- w. No governor or member of staff involved in awarding a contract will accept gifts or hospitality from current or potential suppliers.
- x. The school does not obtain goods and services for the private use of Governors or staff.

2.5. School Staff

The Headteacher is responsible to the Governing Body for ensuring that financial requirements are implemented.

Financial controls are organised as follows:



The role of the Headteacher includes responsibility for:

- y. Fulfilling the role of Accounting Officer (refer to Academies Financial Handbook)
- z. overall executive responsibilities for the school within the framework of the school development plan;
- aa. the day to day management of financial issues including;
 - authorising contracts up to the approved limit in conjunction with the School Business Manager; contracts exceeding the limit will need to be approved by the Governing Body.
 - authorising payments up to the approved limit with another authorised signatory and with governor authorisation above this amount.
- bb. the management of the school's financial position at a strategic and operational level;
- cc. approving staff appointments within the authorised establishment, except for any senior staff posts which should be approved by the Governing Body;
- dd. the management of effective systems of internal control; and
- ee. the management of other financial issues including;
 - ensuring regularity and propriety;
 - prudent and economical administration;
 - avoidance of waste and extravagance;

- efficient and effective use of available resources; and
- day to day organisation, staffing and management of the academy.

The role of the SBM is to carry out the above functions delegated to him/her by the Headteacher and also all other aspects detailed in the Finance Policy. In the absence of the SBM the Finance Manager will assume all functions.

The main responsibilities of the School Business Manager from a probity perspective are:

- ff. the day to day management of financial issues including the establishment and operation of a suitable accounting system;
- gg. the management of the academy's financial position at a strategic and operational level within the framework for financial control determined by the Governing Body;
- hh. the maintenance of effective systems of internal control;
- ii. ensuring that the annual accounts are properly presented and adequately supported by the underlying books and records of the academy;
- jj. the preparation of monthly management accounts;
- kk. authorising orders in conjunction with budget holders up to approved limits
- ll. making payments in conjunction with the Headteacher or other authorised signatory and
- mm. ensuring forms and returns are sent to the DfE in line with the timetable in the DfE guidance. Signing such forms as necessary.

The Finance Manager is responsible for day to day expenditure and income control. This involves input into the computerised accounting system, petty cash transactions, banking and monitoring of the ordering system.

All staff have a responsibility to secure school property, avoiding losses and for economy and efficiency. In addition, staff are required to adhere to the financial procedures in force at that time.

2.6. Responsible Officer

The Governing Body will need to consider how it monitors and checks the operation of the financial management arrangements that have been established and are operated by officers of the academy. To assist with this requirement, they may appoint a person who will have specific responsibility for independent oversight of financial affairs. An annual internal assurance visit will be carried out and the report submitted to the Finance & Resources Committee for their consideration. The Responsible Officer must be suitably qualified to carry out this role.

The optional RO post is intended to provide an independent oversight of the academy's financial affairs. The main duties of the RO are to provide the Governing Body with on-going independent assurance that:

- nn. the financial responsibilities of the Governing Body are being properly discharged;
- oo. resources are being managed in an efficient, economical and effective manner;
- pp. sound systems of internal financial control are being maintained; and
- qq. financial considerations are fully taken into account in reaching decisions.

3. Financial Planning and Monitoring

3.1. Budget Compilation

The school has a School Improvement Plan (SIP) approved by the Governing Body. The financial implications resulting from the SIP forms the basis for setting the annual budget and a rolling

three/five year forecast. The plan should be simple and flexible; the content must have regard to guidance issued to academies by the ESFA and DfE. The planning cycle will take into account the outcomes of the previous year, a review of the aims for the forthcoming year and a realistic view of timescales to achieve objectives.

The school submits a budget to the ESFA by 31 July each year showing its the projection for the current year and the budget approved by governors.

If the Governing Body revises its budget plan significantly during the year it must notify the ESFA of the changes.

Total planned expenditure for the financial year may not exceed the budget share, adjusted by amounts carried forward from the previous year, any additional receivable and any in year adjustments which may be made in accordance with generally accepted accounting principles.

The Governing Body will not approve financial commitments into subsequent financial years without satisfying itself that the costs can be met within the likely level of resources.

In addition to any capital allocation made available by the ESFA outside the school's delegated budget share, the Governing Body is permitted to use the revenue budget to meet the cost of school premises capital expenditure.

The Governing Body is permitted to borrow money only with the limits imposed by legislation and its Articles, where necessary with the written permission of the Secretary of State for Education (Academies Financial Handbook).

3.2. Budget Setting and Monitoring

The Headteacher is responsible to the Finance & Resources Committee for the preparation of the annual budget.

The senior management team (Headteacher, Deputies and SBM) discusses the budget and a draft budget is drawn up by the end of April. Assumptions used in the budget setting process will be reviewed, these assumptions include student numbers, wage inflation etc.

The draft budget is presented to the *Finance & Resources* Committee by mid-May for review, discussion and amendment if appropriate. When passed by the Finance & Resources Committee, the budget is submitted to the full Governing Body for formal review and approval. The approved budget is submitted to the Education and Skills Funding Agency (ESFA). Budget holders will also receive details of the objectives and funds available which they are to manage in the forthcoming financial year.

The Finance & Resources Committee monitors all financial aspects of the implementation of the school's budget plan although the Governing Body carries ultimate responsibility for monitoring the budget. The current financial position of the school is considered at each meeting of the Finance & Resources Committee.

The process of monitoring actual expenditure against budget is continuous. Day to day responsibility for monitoring and control lies with each budget holder who must obtain prior written approval from the Headteacher if they wish to exceed their budget allocation. The process is co-ordinated by the SBM.

The Governing Body is responsible for considering a full report of the school's financial position no later than four months after the end of each financial year for filing with the ESFA.

3.3. Reporting

The school uses the accruals method of accounting.

The SBM issues periodic reports to budget holders detailing budgeted, committed and actual expenditure.

The SBM prepares a report of actual performance against budget with explanations of the main variances. This report is sent to the Headteacher, Finance & Resources Committee and Governing Body.

A final statement of Income and Expenditure and a draft set of statutory returns is submitted to the Governing Body during the Autumn Term prior to submission to Companies House.

3.4. Virements

All virements between or within budget headings shall be approved and authorised according to the agreed financial limits, see Appendix B.

3.5. Financial Administration

Accounting Systems

Adequate accounting and other financial records are maintained by the school and these are subject to audit by the schools' external auditors and Responsible Officer (RO- equivalent to internal audit).

The school keeps its records in such a manner that provides an analysis of income and expenditure in any form which may reasonably be required by the SBM.

The school's accounting system is currently OASIS. It is the school's policy that all staff involved with financial administration receive basic bookkeeping training and are familiar with the operation of the accounting package.

The proper functioning of the accounting system is the responsibility of the SBM and in her absence, the Finance Manager.

The computer system is backed-up every night onto the school's server and from there is backed-up fully by the IT Managed Service provider

Accounting Records

Only authorised staff are permitted access to the accounting records which are securely retained when not in use.

Alterations to any original documents such as cheques, invoices, orders and other vouchers are made clearly in ink. The use of correcting fluid or the erasure of information is not acceptable. All accounting records including invoices, delivery notes, bank statements etc. are retained in hard copy for six years, plus the current year, in a secure area.

3.6. Taxation

The school abides by the procedures issued by the ESFA in connection with VAT and Income Tax.

3.7. Audit

The school has appointed external auditors and an RO who is responsible for an appropriate external and internal audit regime respectively as determined by the Audit Commission. The school provides access as necessary for audit purposes to its records, for both internal and external auditors.

The full Audit Report on the school will be presented to the full Governing Body at their meeting following receipt of the report.

The Governing Body and school officers are required to inform ESFA if they suspect any irregularity affecting resources of the schools voluntary funds.

The DFE requires the school to obtain and provide to the ESFA annual audit certificates in respect of voluntary and private funds held by them and of the accounts of any trading organisations controlled by them. However, the ESFA will not itself audit such funds. The auditor of non-public funds must not be connected with the administration of those funds.

3.8. Purchasing

Budget holders will be informed of the budget available to them at least one month before the start of the academic year. It is the responsibility of the budget holder to manage the budget and to ensure that the funds available are not overspent. Data detailing actual expenditure and committed expenditure (orders placed but not paid for) against budget will be supplied to each budget holder on a monthly basis by the finance team.

Approved Suppliers

The SBM will select suppliers on the basis of their capacity to provide quality, service, timely delivery and value for money. Consortia are used where they provide value for money. The school assess in advance the health and safety competence of contractors undertaking significant works at the school.

Best Value

Reasonable efforts will be made by all budget holders to achieve the best value from all purchases over £100 (and below that if possible) by comparing prices between suppliers and using the internet.

Tendering

All purchases/contracts with a value of over £60,000 are considered high value and special attention to robust procurement is required, however Government Procurement Framework Contracts may be used without further tendering. The following procedures must be followed in such circumstances:

A specification will be prepared by the SBM/budget holder, authorised by the chair of the relevant committee and Headteacher and sent to at least three suppliers. It is anticipated that for any major building works the services of a firm of architects would be engaged to deal with the handling of specifications and suitability to tender;

Where appropriate, the suppliers invited to tender should be drawn from a list maintained by the SBM. Otherwise, invitations to submit tenders will be advertised in local newspapers and OJEU if applicable.

The invitations to tender will include:

- rr. an introduction/background to the project;
- ss. the scope and objectives of the project;
- tt. any technical requirements;
- uu. implementation details for the project;
- vv. the terms and conditions of the tender; and
- ww. the form and date of response to the school.

All replies should be addressed to the Headteacher in a plain sealed envelope marked 'Tender' to reach the head by a specified date. All replies must be kept sealed until that date and passed to the chair of the relevant committee (or their delegated representative);

All tenders will be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening;

No contractor will be allowed to amend the tender after the time fixed for receipt;

The Headteacher will open a separate correspondence file for each tender which will contain copies of all correspondence or other relevant information;

Where contracts under seal provide for payments to be made in instalments, the Headteacher ensures a contract register is maintained which shows that state of the account on each contract together with related professional fees and other payments;

For purchases up to £60,000, provided the expenditure is included in the budget, the decision as to which contractor to accept will be taken by the Finance & Resources Committee;

For purchases exceeding £60,000, provided the expenditure has been budgeted for, a decision will be recommended by the Finance & Resources Committee. The final decision will be ratified by the full Governing Body;

Where expenditure is not included in the budget or anticipated expenditure exceeds the budget allocation, the decision as to which tender to accept must be taken by the full Governing Body;

The reasons for accepting a particular tender must be documented by the clerk to the governors, especially if it is decided to accept other than the lowest tender. All decisions must be reported to the full Governing Body.

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

- xx. the overall price and the individual items or services which make up that price;
- yy. whether there are any 'hidden' costs that is additional costs which the school will have to incur to obtain a satisfactory product;
- zz. whether there is scope for negotiation;
- aaa. the qualifications and experience of the supplier;
- bbb. how well the technical requirements laid down by the school will be met;
- ccc. whether it is possible to obtain certificates of quantity;

- ddd. the supplier's own quality control procedure; pre sales demonstrations and after sales service;
- eee. the financial status of the supplier; and
- fff. references from other schools.

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

Quotations

For purchases exceeding certain values, and below the tendering limit of £60,000, a specified number of quotations will be required as follows:

Up to £500	Budget holders are expected to purchase objectively using catalogue prices and written quotations;
£501 - £1,000	as above but with line manager or SBM authorisation
£1,001 - £5,000	Premises & IT budget holder with Business Manager authorisation
£5,001 - £10,000	Two quotations (if possible) approved by the Headteacher
£10-30,000	Three quotations (if possible) approved by the Headteacher and Finance & Resources Committee
above £30,000	Agreed in advance by the full Governing Body

Quotations should be attached to the office copy of the purchase order.

Purchase Orders

Written, pre-numbered orders are used for goods and services. Where goods are required urgently and an order is placed by telephone the order must always be confirmed in writing (fax, e-mail is permissible) in the usual way including the official order number. (Please see Best Value section above).

Access to the computer system is restricted to Headteacher, SBM and finance team.

Orders must only be used for goods and services provided to the school. Individuals may not use official orders to obtain goods and services for their private use.

Ordering procedures are set out in Appendix C. A copy of the order is placed in a file in the Main Office. These are then recorded as a commitment in the accounting system. The SBM monitors all budget headings and discusses any overspend or potential overspend with the budget holder. Quotations or tenders are to be obtained as necessary;

Receipt of Goods

All goods received should be delivered to the school reception. The office manager, delegated to receptionists, will carry out a brief inspection prior to signing for delivery as a prima facie check that the delivery is complete.

Goods Inwards procedures are shown in Appendix D

Any shortages or defective items in the goods supplied must be clearly indicated on the delivery note by the budget holder. The budget holder is responsible for ensuring the delivery is rectified and that a credit note or replacement goods are obtained.

Purchase Ledger Invoices

All purchase invoices are handed immediately to the Finance Manager. The invoice is then grid stamped and passed to the relevant budget holder for approval. The budget holder checks the invoice against the original order and the delivery note (where applicable) and evidences this check by completion of the grid stamp. The invoice is then recorded on the accounting system.

Where goods received were short or defective in some respect, and this still has not been rectified, this must be clearly noted on the invoice so that payment is not made until either a credit note is received or the delivery is put right.

The budget holder returns the purchase invoice, the requisition form, the computer order and delivery note (where available) to the Finance Manager. The SBM carries out a final check to ensure that all the school's procedures have been followed.

Payment of Invoices

The Finance Manager reviews the purchase ledger on a regular basis and selects invoices for payment. It is the policy of the school to pay all invoices by the due date and also to take advantage of any discounts available for early settlement where this is to the school's advantage. Invoices should not be paid early as a matter of course. Payments in advance of receipt of goods or services are only made where it is a condition of the supplier and the Headteacher is satisfied that there is no alternative.

Payment is only made when the following checks have been made by the SBM:

- the invoice grid stamp has been completed
- goods or services have been received and checked to the order;
- the budget holder has approved the invoice for payment;
- authorisation is in accordance with approved financial limits;
- expenditure has been properly incurred and payment has not already been made;
- prices agree with quotations, tenders, contracts or catalogue prices and arithmetic is correct;
- VAT has been properly accounted for;
- the invoice has been correctly coded; and
- discounts have been taken where applicable.

The budget holder authorises payment, having ensured that all of the school's procedures have been followed.

All payments from public and non-public funds are authenticated or signed by two of the authorised signatories- this list is approved by Governors from time to time (see appendix E for current list).

Payments may be made by BACS by cheque or from petty cash.

The following procedures are followed;

- all supporting documentation is presented to the signatories;
- the signatory must not be the **only** signature relating to goods or services for which he has also authorised the expenditure;
- signatories check the supporting documents and that the invoice has been properly authorised;
- exhaustive checks will be made to avoid duplicate payments;
- all documentation is filed by the Finance Manager in date order.

- Evidence of approval by the Headteacher and the Chair of Finance & Resources Committee (email is sufficient) is required where a payment to a supplier exceeds £30,000.

For cheques:

- Any two signatories to sign, however a signatory must not sign a cheque made out to themselves;
- the SBM signs and dates the payment batch as evidence that cheques have been signed in accordance with the mandate
- in no circumstances will any cheque signatory sign a blank cheque
- all cheques drawn are crossed as account payee only to avoid the possibility of improper negotiation of cheques;

For BACS:

- The Finance Manager prepares the BACS run and presents it to the bank
- Dual authorisation by any two signatories is required for the batch before it is submitted for processing
- Both authorisers sign the payment batch as evidence that secure authentication of the payment has been made

3.9. Petty Cash

Petty cash is recorded on the computer by the finance team from the petty cash vouchers. The Finance Assistant is responsible for the payment of expense vouchers. The SBM is responsible for periodic spot checks of the float.

Procedures relating to petty cash are as follows:

- cheques drawn to replenish the petty cash float are subject to normal cheque signing procedures. Supporting documentation for the value of the cheque is produced to cheque signatories
- payments from petty cash are only made on production of a till receipt or other certification that payment has been made and cannot exceed £20 in value. Vouchers are subject to the same authorisation procedures as purchase order requisitions. They are cleared for payment by the budget holder or if it is a head of department to be reimbursed, the Headteacher or SBM countersigns the receipt
- the petty cash float should not exceed £500
- the petty cash float is reconciled on a monthly basis by the Finance Manager and random spot checks are carried out by the SBM.
- no personal cheques are cashed through petty cash
- the petty cash float is only reimbursed by a cheque from the school's bank account.

3.10. School Credit Card

There is school credit card which is held in the school safe. The card must only be used for school led projects. It must not be used for personal use. The monthly statement is reconciled by the finance team and reviewed by the SBM. The monthly limit is £10,000, the cash limit is £500.

As part of the schools scheme of delegation the following members of staff are authorised to use the card on behalf of the school.

Headteacher
SBM

Finance Manager (With SBM's approval)

The credit card is issued for use for activities such as, booking residential conferences for training, travelling for school business away from the normal place of work (including foreign currency); booking overseas travel e.g. school trips and other curriculum related cost subject to best value.

The credit card is not intended to operate as an alternative to the School's usual purchasing arrangements, and as such should not be used with usual suppliers via telephone, or for Internet Purchases until proven as best value.

In exceptional circumstances, where best value can be proven or the product is only available from the internet, the school credit card will be used to purchase from the Internet and from suppliers who do not provide credit.

The budget holder making the request must complete the schools purchase order form and authorise the expenditure; the purchase order along with all necessary documents should then be passed to the SBM. The Finance Manager or Finance Assistant will then process the transaction.

No other staff should place internet orders or make purchases unsupervised using the school credit card.

The card statement is paid in full by the due date so that interest does not accrue.

Accounting for Expenditure

Receipts and vouchers must be obtained for all transactions made with the card, including a full VAT receipt where appropriate and attached to the purchase order form.

The receipts should be submitted to the Finance Manager as soon as possible after purchase, and these are used to support and verify the monthly statement.

The credit card statement received will have a list of individual transactions; all transactions must have supporting documentation. In the event that an item on the statement does not have supporting documentation, the credit card statement should be signed by the SBM to state that the expenditure is correct. The Headteacher will be presented with the reconciliation for signature each month.

Credit Card Security

Off the school premises the credit card should be held securely by the SBM or the Headteacher, and due care taken against it being lost or stolen.

On the school premises the credit card along with the pin number should be held securely in the School safe. The pin number should not be shown to anyone and should never leave the School safe.

Lost and Stolen Cards

Any delay in reporting the loss could lead to fraudulent use of the card. Theft of the card should also be reported to the police, and a crime reference number obtained.

Cancellation of the Credit Card

When the card is no longer required, or the named member of staff on the card leaves the school employment, arrangements should be made immediately with the SBM/Finance Manager for the card to be cancelled. The card should be disposed immediately and appropriately.

3.11. Leases

The school may enter into operating leases subject to the approval of the Governing Body but finance leases since these are borrowings may only be entered into with the approval of the Secretary of State.

3.12. Payroll

All appointments, terminations and salary levels are ratified by the Governing Body via the Finance & Resources Committee. With the exception of Leadership Group posts, the Headteacher has delegated authority to appoint staff and to determine allowances within the framework of the Pay Policy and the Recruitment and Retention of Staff policy. The Finance & Resources Committee is responsible for reviewing the Pay Policy and the Staffing Structure.

The payroll bureau, currently UWGCF, has been informed to accept instructions only from the Headteacher and SBM. They have been instructed not to accept changes authorised by a person changing his/her own salary.

Net payments to staff, HMRC, Teachers' Pensions Agency and Local Government Pension Scheme payments are made by the payroll provider.

Overtime claims should be completed at the end of each month and will be paid with the following month's salary. Overtime claims are authorised by the budget holder and approved for payment by the SBM. Expense claims are reimbursed through Accounts Payable.

All personnel files in relation to payroll are kept in the Headteacher's office. Access is restricted to the Headteacher, SBM and the Headteacher's personal assistant, with supervision a Deputy Head and/or governor may access personnel records should the need arise. The school is registered under the Data Protection Act and hence limits access to personal information.

Under the GDPR

- staff are issued with a privacy notice
- data is held securely in school and by the payroll bureau (as data processor for the school). The bureau is required to be GDPR compliant.

Ex-gratia payments may only be made with the approval of the Governing Body. However prior approval must be sought from the ESFA where there is no de minimis amount.

Once that the course of action has been agreed in principle by governors (in the Finance and Resources Committee), staff severance payments may be made by the Headteacher up to £30,000 per instance, thereafter approval of the Governing Body is required. Approval must be sought in such a way that employee appeals may still be heard. The number of governors party to the decision will therefore be kept to the minimum so that an impartial panel of governors can be convened. Further approval is sought from the ESFA should the amounts exceed the de minimis.

Monthly Procedures

The following procedures take place on a monthly basis and are performed by the SBM unless otherwise indicated:

- standing data amendment forms are completed in respect of any starters, leavers, etc. and authorised by the SBM, prior to despatch to UWGCF;

- overtime claims are summarised and authorised by the SBM and sent to payroll. Overtime should only be worked by the premises managers after permission has been granted by the SBM or Headteacher;
- UWGCF process the payroll and return a summary to the school for checking (there is no window to correct errors prior to the payment run)
- the payroll details received from UWGCF are checked to ensure all amendments such as overtime and supply staff, have been made correctly;
- the gross pay for each employee is checked against an internally produced spreadsheet and the reasons for any variations noted;
- these checks must be reviewed by the SBM and evidenced by initialling the payroll and countersigned by the Headteacher;
- the SBM will liaise with UWGCF to correct any errors in the monthly payments;
- the SBM reconciles the school's payroll control account each month;
- the SBM reconciles gross pay as per the payroll to personnel records at least annually.

3.13. Assets

Asset register

The Governing Body is responsible for maintaining the school's assets securely.

Maintenance of the asset register is overseen by the SBM. It is the policy of the school to enter individual acquisitions with a cost greater than £1,000 onto the asset register, although items of a lower value may sometimes be included. The relevant departmental heads are responsible for ensuring that all assets are marked as belonging to the school. The IT Managed Service contractor is required to maintain the asset register for all IT equipment and software.

An asset inventory is held in Parago. The items are PAT tested and matched with the inventory each Summer. Discrepancies are followed up with the Subject Leader by the SBM. Any significant losses must be reported to the Governing Body.

All assets removed from the school site are recorded by the Operations Director and available for inspection by the Headteacher and/or SBM.

Disposal of Assets

All disposals of assets must be authorised by the relevant departmental head, SBM or Governing Body- see Appendix B Financial Limits. Items no longer required are sold. The SBM submits a report annually to the Finance & Resources Committee stating the reasons for disposal and the recommended record of disposal. The Governing Body must minute their approval of all disposals. The SBM is responsible for notifying the ESFA according to their specified limits for losses or write-offs.

Losses

All losses are to be reported to the SBM. The SBM informs the police if the loss is a result of burglary or theft and the insurance company is informed at the same time. Action is taken immediately to prevent further loss.

The SBM maintains a record of losses and insurance monies received. The Governing Body is informed of all losses and the ESFA is notified as appropriate.

Loaned Assets

ICT equipment loans are recorded by the IT network provider in the asset inventory.

3.14. Insurance

The Finance & Resources Committee is responsible for making sure insurance cover is adequate. The policy is reviewed by the committee upon renewal with UWGCF.

- the adequacy of insurance is reviewed annually;
- details of all insurance policies held by the school are kept in the school's finance office under the control of the SBM;
- the insurers are notified of all new risks, property and equipment which require insurance or any other alteration affecting existing insurance on a timely basis;
- the school will not give any indemnity to a third party without the written consent of their insurers;
- the school immediately informs its insurers of all accidents, losses and other incidents which may give rise to an insurance claim. Claims under an insurance policy are authorised by the Headteacher prior to submission to the insurance company;
- insurance arrangements cover the use of school property when off the premises.

3.15. Governors' Expenses

Out of pocket expenses, subject to formal approval by the Finance & Resources Committee and in accordance with the Governor Expenses Policy if available, are repayable. The payment of any other allowances is prohibited. Governors seeking repayment for out of pocket expenses from the United Westminster and Grey Coat Foundation should submit claims to the Foundation Secretary.

3.16. Income

The Governing Body has overall responsibility for ensuring that all income due to the school is properly accounted for.

All income (cash or cheque) is recorded in the income folder by the receptionist. The Finance Officer countersigns and banks these receipts.

Income received for school meals is due to the catering provider who takes responsibility for these sums, providing adequate security and accounts for the income in their monthly invoice.

3.17. Letting of School Facilities

The school has a wholly owned subsidiary, "Westminster City School Trading Ltd". Its income is derived from invoices arising from sporting lettings. After reasonable costs the trading surplus in full is passed by donation under the Gift Aid rules to the school at least annually. The Directors of Westminster City School Trading Ltd are required to make this transfer at least annually. The Directors may not derive any personal benefit from their status as directors.

The school invoices other lettings. The school retains all income from lettings of the school premises however derived, subject to any alternative provisions arising from any joint-use agreement. The school is permitted to cross-subsidise lettings for community and voluntary use with income from other lettings provided there is no net cost to the school's budget share.

All lettings of school equipment and facilities must be in accordance with the school's terms of letting and the rates currently in force as prepared and approved by the Finance & Resources Committee and formally approved by the Governing Body. Charges for lettings must be reviewed annually by the Finance & Resources Committee. Free use and charges below economic cost are infrequent and only with the approval of the Headteacher.

The SBM considers all enquiries and the level of costs involved before granting a booking. Letting rates are subject to review by the Finance & Resources Committee annually.

- all hiring of school equipment and facilities will be recorded on the letting contract and in a lettings calendar on Microsoft Outlook on the school server;
- the lettings calendar on Microsoft Outlook and the lettings contracts are subject to review by the Headteacher to ensure that all lettings have been invoiced.
- when a letting is provisionally booked the hirer must complete a hire contract and furnish the school with all the required documentation;
- sports lettings are invoiced in blocks of ten sessions payable in advance;
- sales invoices are generated from the computer by the Finance Officer and settled by credit transfer or by cheque to the school's Amenity Account

3.18. Fund Raising Events

It is the responsibility of the event organiser to control income prior to the monies being handed to the Finance Officer. Cash is banked by the Finance Assistant.

3.19. School Trips

Staff should inform the finance department of any impending activity which will involve collection of money from students. This will allow the finance team to set up the necessary controls including cashless transfers (currently Parent Pay). The lead teacher must prepare a register of each student intending to go on the trip showing the amount due. A copy of the register must be given to the Finance Department. Students/parents should be encouraged to make payments/contributions by "Parent Pay" in the first instance because the school is generally "cashless".

- The Reception provides bar code information so that cash can be paid in at a PayPoint.
- A list of all payments received from students must be kept in the year's trips spreadsheet, updated by the Finance Manager.
- The Finance Manager maintains an up to date record for each student showing the amount paid and the amount outstanding. This record should be sent to the lead teacher on a regular basis, the lead teacher is responsible for chasing the outstanding amounts.
- If cash is required by staff to cover petty cash needs during the trip, they must supply receipts which cover all costs once they return.
- Any balance must be returned to the Finance Department
- In the event that cash is received by a member of staff it must not be retained by them but sent immediately to the Finance Office.

All expenditure in connection with excursions is subject to the same procedures as other expenditure.

At the conclusion of each excursion the Finance Manager prepares a final income and expenditure account for each trip. Surpluses from trips will be carried forward to be used for similar future trips.

3.20. Bad Debts

Bad debts are only written off when the school has followed all possible procedures to ensure their recovery. The Headteacher has authority to write off up to £250 and the SBM £100, Finance & Resources Committee approval is required for larger amounts.

3.21. Banking and Cash Holdings

Bank Facilities

Bank accounts can only be opened by permission from the Finance & Resources Committee.

The school ensures that all transactions on its public fund bank accounts comply with the ESFAs requirements and with relevant, current accounting instructions and procedures.

The school does not overdraw or make arrangements for overdrafts, loans or any other form of credit or deferred purchases.

The school does not offer any security to the bank.

The school's bank facilities, authorised by the Governing Body, are:

Westminster City School_ (Public Fund Account) -Lloyds Bank
Westminster City School_ (Amenity Fund Account) -Lloyds Bank
Term Deposit Accounts -Lloyds Bank
Westminster City School Business Account –Barclays
Book account at Nationwide

The school holds separate bank accounts for public and non-public funds. Public and non-public funds are separately accounted for.

The public fund account does not pay for:
any items relating to non-public funds
any non-ESFA activities

It only receives money from:
the ESFA, LA and other schools
VAT and tax reimbursements
Contributions towards school expenditure by private funds or charities
Any other permissible sources

All payments from the bank accounts require any two authorised cheque signatories from the signatories on the mandate, this includes BACS transfers on line and cheque payments. The SBM maintains an approved list of signatories (including specimen signatures). All cheque books, computerised cheque forms and other stationery are kept in a locked safe. All bank statements are filed sequentially.

Bank Reconciliations

Bank reconciliations are carried out by the Finance Manager. The reconciliation is reviewed by the SBM as part of the month end routines.

Neither the Finance Manager nor Finance Assistant is a cheque signatory.

Cash Banking

Cash and cheques are locked in a secure place prior to banking to safeguard against loss or theft. All cash is banked intact and recorded on paying-in slips. Bank paying-in slips show the split of cash and cheques. Cheques will be identifiable by reference to the receipt numbers and names of the drawers and cash by reference to receipt numbers.

All cash and cheques are banked by the Finance Manager or Finance Assistant. Where unusually high levels of cash are received these are banked on the day of receipt. In no circumstances should cash holdings managed by the school exceed £2,000.

Cashbooks

Cashbooks are kept for all accounts in a computerised format for public and non-public funds.

Investments

Investments are only made in accounts of an ESFA approved bank which are clearly shown to provide no risk to the capital sum.

3.22. Document Retention

All financial documents (including payroll) are retained securely and disposed of according to the school's Document Retention Policy.

4. Private Funds (Amenity Fund)

Unlike many state schools, Westminster City is fortunate in being able to provide a rich extra-curricular programme for its students. It also has a strong Christian/church ethos which is part of its unique character. The private funds available to the school have helped maintain this situation, as well as allowing it to introduce educational innovations for the benefit of its comprehensive intake of pupils.

It is important that the use of the private funds is "harmonised" with the three year forecast of the school. Once this strategic plan is approved, authority is delegated to the Headteacher to incur expenditure which falls within the framework of the plan. If there are any, material, exceptional items, these must be referred to the Finance & Resources Committee for authorisation on an arising basis.

Income and expenditure via this bank account is subject to the same standard of approval and authorisation as those passing through the public funds account.

Typical receipts into the private funds include but are not limited to

- Grants.-registered charities
- Other income- some school activities and projects (generally after contributions from pupils or donations from outside organisations)
- School trips
- Lettings

Typical uses of private funds include but are not limited to

- Enrichment – extra-curricular activities, school trips, out of hours learning etc.
- Educational innovations – development opportunities at the Headteacher's discretion up to an overall maximum of £50,000 in any one year.
- Social – celebrations, hospitality, staff welfare etc.

- Fabric-expenditure associated with the maintenance or improvement of facilities so that lettings income is optimised.
- Funding capital projects – building, infrastructure and upgrade projects. Although private funds may be accumulated to fund capital projects such as building and upgrade, other sources of capital funding (e.g. CIF) both current and those likely to be available in the future must be exhausted before private funds are committed.
- One off items not funded by other means, e.g. severance, other immaterial items etc.
- Exceptional items – support any deficit in the public fund. Any such request should be referred to the Finance & Resources Committee and only after all other avenues of reducing the deficit have been explored.

5. Whistle blowing

Governors have approved a Whistle Blowing Policy (see Appendix G) which encourages staff to report anyone suspected of fraud whether in school or receiving state benefits to an appropriate officer (e.g. Headteacher, SBM or Chair of Governors).

6. Disaster Recovery

Financial records are backed up onto the school's network drives which are themselves backed up daily.

7. Risk Management

The School has a risk pro-forma which is updated and reviewed by the Finance & Resources Committee

8. Anti-Bribery Protocol

It is the policy of the school to conduct all of its business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, and implementing and enforcing effective systems to counter bribery.

The School will comply with the Bribery Act 2010. Detail guidance is set out in Appendix F

9. Anti-Fraud and Corruption Protocol

The School is committed to discharging its responsibility to safeguard public funds and act at all times with the highest standards of integrity. It is committed to fighting fraud and corruption whether attempted from inside or outside. Everyone involved with the School has a responsibility to prevent and detect fraud. Detail guidance is set out in Appendix H.

Lead Member: S Manning - SBM
Date Approved by Governors: xx August 2019
Date to be Reviewed: Annually

The Committees of the Governing Body- Authority, Duties and Terms of Reference

Delegation to Other Committees

The Governing Body recognises that it may need to delegate duties to a committee other than those listed below, and shall need to amend this document accordingly. It may also establish ad-hoc committees, the terms of reference and membership of which will be recorded in the minutes. Minutes will be taken at each meeting of the committees of the Governing Body.

Chair of Governors

Where urgent action or decisions are required on matters that have not been specifically reserved to the Governing Body or delegated to any of its Committees or employees, the Chair of Governors is authorised to take action, make decisions or delegate such action and decisions as he or she may determine appropriate. Any actions, decisions or delegation made under this authority shall be reported to the Governors for ratification at their next meeting, or earlier if either the Chair or the Clerk deem it appropriate.

Strategy Committee

There shall be a committee of the Governing Body known as the Strategy Committee. It shall provide a forum for discussions about the strategic direction of the school, for co-ordination between the Committees of the Governing Body, and for discussion of any business decided at the discretion of the Chair. This will include, but is not limited to, acting as the Remuneration Committee for the Headteacher and the Leadership Group, receiving issues referred from committees or the Headteacher and assessing risk where it derives from these areas.

Organisation

Chair	Chair of Governors
Clerk	Appointed by the Committee
Membership	Chairs of each committee of the Governing Body
Quorum	3
LG attendance	Headteacher
Frequency	As required, at least once a year (timing and frequency to be determined by the Chair)
Strategic Intents	8

The clerk will prepare an agenda and circulate it at least one week in advance of the meeting. The clerk will circulate minutes of meetings of the committee to all members of the Governing Body.

Authority

The Strategy Committee is principally an advisory and co-ordinating body and has only those powers explicitly delegated by the Governing Body (which powers will be added to this schedule for the period they are granted).

It is authorised by the Governing Body to investigate any activity within its terms of reference, and to seek any information it requires from staff, who are requested to co-operate with the committee in the conduct of its inquiries.

Westminster City School Financial Procedures and Scheme of Delegation

It is authorised to obtain independent professional advice if it considers this necessary, and may incur the corresponding expenditure when agreed by the Chair of Governors in advance.

Terms of Reference**General-**

- a. To monitor the school's 3-Year Development and Annual Action Plan as it relates to the Strategy Committee and advise the Governing Body on the extent to which the success criteria have been met
- b. To allocate 3-Year Development Plan strategic intents and school policies to Committees of the Governing Body and ensure that these are being appropriately monitored (determining the review cycle for policies)
- c. To ensure that all matters requiring oversight of the Governing Body or referred to it by the Headteacher or other committees, are suitably addressed and, where necessary, action allocated
- d. To make recommendations to the Governing Body about the school's governance or any other matter within its terms of reference
- e. To appoint the members of the Committees of the Governing Body
- f. To monitor compliance with GDPR for Strategy matters

Remuneration -

- g. To agree the remuneration for members of the Leadership Group and monitor their performance (as reported on by the Headteacher as line-manager)
- h. To agree the remuneration the Headteacher and monitor his/her performance (as reported on by the Chair of Governors as line-manager)

Risk Management-

- i. To review the relevant areas of the risk register ensuring that the levels of risk are clearly understood and any evaluation of risk is accurate.
- j. To recommend when required relevant parts of the school's risk management policy

School polices

The Committee will be responsible, at the level shown for policies, protocols, guidance documents etc. within its remit.

- A. Delegated authority given by the Governing Body to review and adopt policies,
- B. Responsibility to scrutinise policy and recommend for approval by the Governing Body,
- C. Review of policies and published guidance which do not require governor approval, e.g. documents on the school web-site,
- D. An awareness of school protocol/guidance in the Committee's purview.

A	B	C	D
LG Remuneration			

Finance and Resources Committee

There shall be a committee of the Governing Body known as the Finance and Resources Committee. It shall scrutinise the financial situation of the school and the deployment of all its resources, providing oversight to ensure excellence in all areas of staffing and the development of a high quality estate. This will include, but is not limited to the management of human resources, finances, health and safety and risk where it derives from these areas. It will act as the school's audit committee.

Organisation

Chair	Appointed by Chair of Governors
Clerk	Appointed by the Committee
Membership	At least 3 governors (including the Committee Chair) plus the Headteacher
Quorum	3 governors
LG attendance	School Business Manager. Others by invitation
Frequency	At least 3 times per year (timing and frequency to be determined by the Chair)
Strategic Intents	7, 9, 10, 11 and 14

The clerk will prepare an agenda and circulate it at least one week in advance of the meeting. The clerk will circulate minutes of meetings of the committee to all members of the Governing Body.

Authority

The Finance and Resources Committee is principally an advisory body and has only those powers explicitly delegated by the Governing Body (which powers will be added to this schedule for the period they are granted). It has been delegated authority as set out in the Financial Procedures and authority over school polices as set out below.

It is authorised by the Governing Body to investigate any activity within its terms of reference, and to seek any information it requires from staff, who are requested to co-operate with the committee in the conduct of its inquiries.

It is authorised to obtain independent professional advice if it considers this necessary, and may incur the corresponding expenditure when agreed by the Chair of Governors in advance.

Terms of Reference

General-

- a. To monitor the school's 3 Year Development/ Annual Action Plan as it related to the Committee and advise the Governing Body on the extent to which the success criteria have been met
- b. To receive reports from the Headteacher or School Business Manager and make recommendations to the Governing Body about any matter within its terms of reference
- c. To act as the audit committee and direct the programme of internal scrutiny, reviewing the school's internal control systems
- d. To monitor compliance with GDPR for Finance, HR and other resource and audit matters

Financial-

- e. To propose the Annual Budget, having considered resolutions of the Governing Body, and monitor the management of it
- f. To keep under review a three to five year financial plan
- g. To promote and monitor lettings and other fund-raising activities

Westminster City School Financial Procedures and Scheme of Delegation

- h. To receive reports from the auditor and the Responsible Officer and other reports on the school's accounts, achievement of value for money and the response to any management letters
- i. To approve expenditure within designated limits
- j. To oversee a 10-year masterplan and rolling maintenance programme for the estate
- k. To monitor and review contracts and, where necessary, propose the setting up of new ones
- l. To review the school's internal and external financial statements and reports to ensure that they reflect best practice
- m. To discuss with the external auditor the nature and scope of each forthcoming audit and to ensure that the external auditor has the fullest co-operation of staff
- n. To review the effectiveness of the school's code of practice for governors and code of conduct for staff

Human Resources & Staffing-

- o. To prepare and review the Governors' Personnel Statement
- p. To agree with the Headteacher the staffing complement and responsibility structure
- q. To approve the arrangements for performance management, review and evaluation
- r. To approve procedures and policy for the appointment and promotion of staff
- s. To review the training, induction and development requirements for staff and governors
- t. To review the Headteacher's and other reports on personnel matters
- u. To agree and periodically review the school's terms and conditions of employment
- v. To deal with appeals relating to grievance, discipline and complaints

Health and Safety-

- w. To receive the annual Health and Safety Report and to make appropriate recommendations to the Governing Body

Risk Management-

- x. To review the relevant areas of the risk register ensuring that the levels of risk are clearly understood and any evaluation of risk is accurate.
- y. To review the school's risk management policy and procedures in relevant areas.

School polices

The Committee will be responsible, at the level shown for policies, protocols, guidance documents etc. within its remit.

- A. Delegated authority given by the Governing Body to review and adopt policies,
- B. Responsibility to scrutinise policy and recommend for approval by the Governing Body,
- C. Review of policies and published guidance which do not require governor approval, e.g. documents on the school web-site
- D. An awareness of school protocol/guidance in the Committee's purview.

A	B	C	D
Reserves Policy	Financial Procedures Annual Accounts Charges and Remission Complaints Data Protection Equality and Diversity Health and Safety Pay		Appraisal and Capability Policy Discipline and Misconduct Policy Redundancy Policy Sickness Policy Staff Welfare Policy Whistleblowing Policy

The UWGC Foundation is responsible, in its role as sponsor, to ensure that adequate insurance cover to support the Governing Body's activities as an employer, such as employer's liability insurance, fidelity insurance, trustee indemnity, public liability insurance, etc.

Quality of Education Committee

There shall be a committee of the Governing Body known as the Quality of Education Committee. It shall scrutinise the quality of education delivered by the school. This will include, but is not limited to, oversight of the curriculum, safeguarding, OFSTED preparedness and risk management where it derives from these areas.

Organisation

Chair	Appointed by Chair of Governors
Clerk	Appointed by the Committee
Membership	At least 3 governors (including the Committee Chair) plus the Headteacher
Quorum	3 governors
LG attendance	Deputy Headteachers. Others by invitation
Frequency	At least 3 times per year (timing and frequency to be determined by the Chair).
Strategic Intents	1,2,3,4,5 and 11

The clerk will prepare an agenda and circulate it at least one week in advance of the meeting. The clerk will circulate minutes of meetings of the committee to all members of the Governing Body.

Authority

The Quality of Education Committee is principally an advisory body and has only those powers explicitly delegated by the Governing Body (which powers will be added to this schedule for the period they are granted).

It is authorised by the Governing Body to investigate any activity within its terms of reference and to seek any information it requires from staff, who are requested to co-operate with the committee in the conduct of its inquiries.

It is authorised to obtain independent professional advice if it considers this necessary, and may incur the corresponding expenditure when agreed by the Chair of Governors in advance.

Terms of Reference

General-

- a. To monitor the school's 3 Year Development/ Annual Action Plan as it related to the Quality of Education Committee and advise the Governing Body on the extent to which the success criteria have been met
- b. To ensure that the school's safeguarding policies and procedures are robust and in line with best practice, meeting any statutory requirements
- c. To monitor behaviour within the school, identifying any areas for improvement
- d. To make recommendations to the Governing Body about any matter within its terms of reference
- e. To monitor compliance with GDPR for Quality of Education matters (curriculum, pupils and students)

Curriculum-

- f. To ensure the school's curriculum complies with Statutory Regulations and maximises outcomes for the pupils and students
- g. To monitor, review and evaluate the effectiveness of the curriculum and methods of assessing pupil progress, including by commissioning and receiving reports

Westminster City School Financial Procedures and Scheme of Delegation

- h. To review the curricular and other arrangements for children with Special Educational Needs or Disabilities (SEND)
- i. To review the arrangements for collective worship, RE, pastoral care and PSHCE
- j. To monitor, review and evaluate the use of ICT in the school.
- k. To review the reporting and consultation procedures with parents
- l. To review the arrangements for and to engage with student/pupil leadership.

Risk Management-

- m. To review the relevant areas of the risk register ensuring that the levels of risk are clearly understood and any evaluation of risk is accurate.
- n. To review the school's risk management policy and procedures in relevant areas

School polices

The Committee will be responsible, at the level shown for policies, protocols, guidance documents etc. within its remit.

- A. Delegated authority given by the Governing Body to review and adopt policies,
- B. Responsibility to scrutinise policy and recommend for approval by the Governing Body,
- C. Review of policies and published guidance which do not require governor approval, e.g. documents on the school web-site
- D. An awareness of school protocol/guidance in the Committee's purview.

A	B	C	D
	Behaviour	Assessment and Marking	Acceptable Use of ICT
	Safeguarding	Curriculum Information	Bullying Prevention
	SEND Policy	Literacy and Numeracy	Classroom Observation
	Sex and Relationships	SEND Local Offer	Examinations
		Teaching and Learning	

Marketing and Partnerships Committee

There shall be a committee of the Governing Body known as the Marketing and Partnerships Committee. It shall scrutinise how effectively the school markets itself in order that pupil numbers are maximised, the opportunities afforded by the school's location are maximised and staff are attracted to the school. This will include, but is not limited to, building links with businesses and educational establishments locally and beyond, assisting in the development of branding and marketing collateral and risk management where it derives from these areas.

Organisation

Chair	Appointed by Chair of Governors
Clerk	Appointed by the Committee
Membership	At least 3 governors (including the Committee Chair) plus the Headteacher
Quorum	3 governors
LG attendance	An Assistant Headteacher (nominated by the Headteacher). Others by invitation
Frequency	At least 3 times per year (timing and frequency to be determined by the Chair)
Strategic Intents	6,12,13 and 15

The clerk will prepare an agenda and circulate it at least one week in advance of the meeting. The clerk will circulate minutes of meetings of the committee to all members of the Governing Body.

Authority

The Marketing and Partnerships Committee is principally an advisory body and has only those powers explicitly delegated by the Governing Body (which powers will be added to this schedule for the period they are granted).

It is authorised by the Governing Body to investigate any activity within its terms of reference and to seek any information it requires from staff, who are requested to co-operate with the committee in the conduct of its inquiries.

It is authorised to obtain independent professional advice if it considers this necessary, and may incur the corresponding expenditure when agreed by the Chair of Governors in advance.

Terms of Reference

General-

- a. To monitor the school's 3 Year Development/ Annual Action Plan as it related to the Marketing & Partnerships Committee and advise the Governing Body on the extent to which the success criteria have been met
- b. To make recommendations to the Governing Body about any matter within its terms of reference
- c. To monitor compliance with GDPR for Marketing and Partnership matters.

Marketing-

- d. To ensure the school's website complies with Statutory Regulations.
- e. To ensure the school's admission policy is compliant and fit for purpose and act as the Admissions Committee
- f. To monitor the analysis of admissions data and to ensure this informs marketing strategies
- g. To review the results of surveys generated e.g. parental, staff, prospective parents.

Partnerships-

- h. To ensure the school enhances and exploits its connections.

Westminster City School Financial Procedures and Scheme of Delegation

- i. To ensure the school complies with careers education requirements e.g. Gatsby Framework

Risk Management-

- j. To review the relevant areas of the risk register ensuring that the levels of risk are clearly understood and any evaluation of risk is accurate.
- k. To review the school's risk management policy and procedures in relevant areas

School polices

The Committee will be responsible, at the level shown for policies, protocols, guidance documents etc. within its remit.

- A. Delegated authority given by the Governing Body to review and adopt policies,
- B. Responsibility to scrutinise policy and recommend for approval by the Governing Body,
- C. Review of policies and published guidance which do not require governor approval, e.g. documents on the school web-site
- D. An awareness of school protocol/guidance in the Committee's purview.

A	B	C	D
	Admissions- Y7 Admissions -Y12	Gatsby (Careers) compliance	

Financial Limits

The Governing Body is responsible to the ESFA to seek prior approval for items specified in the Academies Financial Handbook before the school is permitted to commit the expenditure. Financial limits have been delegated as follows:

Committees of the Governing Body	Headteacher	SBM	Line Manager (LG)	Budget Holder
£	£	£	£	£
Virements				
Up to £20,000	Up to £10,000	Up to £5,000	Nil	Nil
Ex- Gratia Payments (subject to ESFA approval)				
Nil	Nil	Nil	Nil	Nil
Severance Payments (subject to ESFA approval above £50,000)				
Up to £50,000	Up to £30,000	Nil	Nil	Nil
Write-Off Bad Debts (subject to ESFA approval above £45,000)				
Up to £1,000	Up to £250	Up to £100	Nil	Nil
Write-Off obsolete / surplus to requirement assets				
Up to £1,000	Up to £750	Up to £500	Nil	Nil
Enter into contracts (subject to OJEU requirements) with an annual value of:				
Up to £30,000	Up to £15,000	Up to £10,000	Nil	Nil
Purchase Orders – supported with competitive quotes/tenders as required				
Up to £30,000	Up to £15,000	Up to £5,000	Up to £1,500	Up to £500

Ordering Procedures

Westminster City School wants to achieve the best value for money from all purchases. This means obtaining the correct quality, quantity and time at the best price possible. A large proportion of our purchases will be paid from public funds and it is required to maintain the integrity of these funds by following the general principles of: Probity, Accountability & Fairness,

Routine Purchasing – Budget Holders

Budget holders will be informed of the budget available to them at least one month before the start of the academic year. It is the responsibility of the budget holder to manage the budget and to ensure that the funds available are not overspent. Data detailing actual expenditure and committed expenditure (orders placed but not paid for) against budget will be available to each budget holder online.

Budget holders can only order and certify for purchases from the budget they are responsible for, within these limits;

Up to £500	Budget holders are expected to purchase objectively using catalogue prices and written quotations;
£501 - £1,000	as above but with line manager or SBM authorisation
£1,001 - £5,000	SBM authorisation
£5,001 - £10,000	Headteacher
£10-30,000	Headteacher and Finance & Resources Committee
above £30,000	Agreed in advance by the full Governing Body

In the first instance a supplier should be chosen from the list of suppliers maintained by the Finance Department or the catalogues which are on the system. A quote or price must always be obtained before any order is placed. If the budget holder considers that better value for money can be obtained by ordering from a supplier not on the approved supplier list the reasons for this decision must be discussed and agreed with the Finance Manager.

Procedure for ordering resources

- l. Staff to complete a school's requisition/purchase sheet (available from staff shared area (T)), including supplier's name, code, and description of product, cost and number of items required.
- m. The member of staff (budget holder) responsible for authorising expenditure from the relevant department/budget must approve and sign the requisition form. There must be sufficient money in the relevant budget to cover the cost of the proposed purchase
- n. Approved requisition forms to be passed to the finance department for processing.
- o. The finance team will commit the order to the finance system and produce an official order number.
- p. Orders will be countersigned by the business manager. Only an authorised person can sign the official order (please remember segregation of duties).
- q. Orders may not be placed over the phone or internet unless previously agreed by the SBM.
- r. Other than exceptional circumstances and with prior agreement from the Headteacher or SBM staff should not purchase goods over the counter using their own funds.
- s. Request for inspection copies must be made via the SBM to avoid problems incurred when the school is invoiced and there is no record of an inspection copy having been requested or received. Inspection copies will be charged against the department budget.

Goods Inward Procedure

Receipt of Goods

- Delivery notes for items must be signed by the authorised person receiving the goods, usually the Finance Assistant, and a copy retained. Annotate whether the items were checked, not checked, parcel damaged etc. on the paperwork.
- The delivery note and goods must be kept secure and passed to the finance team as soon as practicable. Delivery notes should be held and matched with the invoice when it is received.
- All inspection copies must go to the finance department for their records; the finance team will distribute the inspection copies to staff.
- Deliveries must be checked promptly by the relevant person and the delivery note annotated regarding quantity and quality of goods. The person checking the delivery must be meticulous.
- Any discrepancies, damaged items or incorrect items must be notified to the finance team immediately.
- If any goods are rejected or returned to the supplier because they are not as ordered or are of sub-standard quality, the finance team should be notified. The finance team will keep a record of all goods returned to suppliers

Receipt of Services

- Service notes should be signed by the relevant authorised person, annotate that the contractor was on site and whether the service has been checked.
- Pass the service note to the Finance Team for checking and matching with the invoice.
- Services must be checked promptly by the relevant person and the service note annotated regarding quantity and quality of service. The person checking the service must be meticulous.

Procedure for payment processing

- Payments must only be made on invoices. Delivery notes and hand written notes are not acceptable. If the original invoice has been lost, the copy invoice must be clearly marked that the invoice was not paid before.
- Payments will only be made on invoices which relate to official orders. Staff, who have purchased items without an official order, unless they have obtained prior dispensations as described in order procedures, may be responsible for payment for such items.
- All invoices to go to the finance team in the first instance.
- If no official order and no prior dispensation for purchasing without an official order number, finance office to return that invoice to relevant member of staff. A senior member of staff may be required to be informed and to deal with the issue.
- The Finance Department will stamp invoices with a grid against which the budget holder confirms goods are received and prices are correct, thereby authorising payment.

Before completing these boxes the budget holder must make a detailed check against the order. Budget holders must undertake these checks without undue delay and in any case within 7 days of invoice receipt.

When the budget holder has completed boxes (c), (d) (e) and (f) the invoice should be sent to the finance team. The Finance Manager will then input details of payments to be made to the purchase

Westminster City School Financial Procedures and Scheme of Delegation

ledger and generate the payment. The payment documentation (BACS, cheque etc.) and associated paperwork must be authorised by two of the approved signatories.

Payment for suppliers of goods or services are usually made via BACS in a weekly payment run. Email confirmation of payment is issued to suppliers.

School approved signatories (mandate)

Any two of the following:-

Role	Current post holder
Headteacher	P Broughton
Deputy Headteachers	J Lockyer & C Moran
Chair of Governors	A Ball
School Business Manager	S Manning until replaced by D Everett

Anti-Bribery Protocol

Introduction

It is the policy of the school to conduct all of its business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, and implementing and enforcing effective systems to counter bribery.

The School will comply with the Bribery Act 2010.

Bribery and corruption are punishable for individuals by up to ten years' imprisonment and if we are found to have taken part in corruption, the School could face an unlimited fine and damage to its reputation. We therefore take our legal responsibilities very seriously.

Under the Bribery Act, one of the offences 'Failure to prevent Bribery' is a reverse burden of proof offence, i.e. in order to claim a defence against the offence, there is a need to prove that there were adequate procedures in place to prevent bribery from taking place.

The purpose of this policy is to:

- Set out the responsibilities of the school and of those working in it
- Observing and upholding our position on bribery and corruption
- Provide information and guidance to members of staff on how to recognise and deal with bribery and corruption issues.

In this policy 'third party' refers to any individual or organisation that staff employed come into contact with during the course of their work for the school, and includes actual and prospective pupils and parents, suppliers, business contacts, agents, advisers, government and public bodies and outreach families.

This policy applies to all individuals working for the School, whether permanent, fixed term, temporary and includes governors, volunteers, agents or any other person associated with the School. These individuals are all referred to as 'staff'.

In accordance with best practice, the school requires all budget holders to complete a declaration of interest form whether or not they have anything to declare.

What is bribery?

Bribery is an inducement or reward offered, promised or provided in order to gain any business or personal advantage.

Gifts and Hospitality

- This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties, as long as the following requirements are met:
- It is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits
- It is given in the name of the school
- It does not contain cash
- It is appropriate in the circumstances (e.g. it is customary in the UK to give small gifts at Christmas time)
- The gift is of an appropriate type and value and given at an appropriate time
- It is given openly, not secretly

It is not acceptable for staff to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that an advantage will be received for the school, or to reward an advantage already given
- Accept payment from a third party that they know or suspect is offered with the expectation that it will obtain an advantage for them

Westminster City School Financial Procedures and Scheme of Delegation

- Accept a gift or hospitality from a third party if they know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the school in return
- Threaten to retaliate against another member of staff who has refused to commit a bribery offence or who has raised concerns under this policy

Donations

Accepting donations: When accepting donations, the school must be clear that the donations are not tied to any advantage of the donor.

Making donations: the school only makes charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made in the name of the School without the prior approval of the Headteacher or Business Manager.

Staff Responsibilities

Staff must read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for or on behalf of the school. All staff are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Staff must notify the Headteacher as soon as possible if they believe or suspect that a breach of this policy has occurred, or may occur in the future.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate any contractual relationship with other parties if they breach this policy.

Record-keeping

- The school keeps financial records and has appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- All staff must make the Business Manager aware of any hospitality or gifts offered or accepted above an equivalent monetary value of £20. This includes 'free' training days. A written record of these will be retained for periodic review by the Finance & Resources Committee.
- Staff must ensure that all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the school's expenses/petty cash policies and procedures.
- All accounts, invoices, and other documents and records relating to dealings with third parties (e.g. suppliers and business contacts) must be prepared and maintained with strict accuracy and completeness.
- When awarding contracts, details of the decision-making process should be retained to provide evidence that bribery has not taken place.

How to raise a concern

Workers are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. Concerns should be reported by following the procedure set out in the school's Whistleblowing policy.

Related policies and procedures

- Whistleblowing policy
- Anti-fraud and corruption policy

'WHISTLEBLOWING' POLICY

What is whistleblowing?

Whistleblowing inside the work place is the term used to describe reporting by employees or ex-employees, of wrongdoing on the part of management, the Governing body or by fellow employees. Wrongdoing may include for example, fraud, corruption, malpractice, breach of health and safety law, any other illegal or unethical act or breaches of the School Code of Conduct. Employees may, for this purpose include, for example, contractors and agency workers.

PROTECTING THE WHISTLEBLOWER

Under the Public Interest Disclosure Act 1998 a Whistleblower is protected from detriment and unfair dismissal. The School will support and not discriminate against concerned employees who apply the Whistleblowing procedure, provided any claim is made in good faith.

WHEN SHOULD WHISTLEBLOWING PROCEDURES BE USED?

If an employee has concerns about wrongdoing at the School and feels that those concerns are sufficiently serious to require reporting, this procedure outlines what should be done.

Each individual member of staff should feel able to speak freely on such matters. However, the School and colleagues have the right to protect themselves against unfounded false or malicious accusations.

Whistleblowing should only be used when the party implementing the procedure (Representor) has reasonable grounds for believing that a serious offence has been or may be committed. It must never be used without good grounds, falsely or maliciously.

Whistleblowing is not appropriate for dealing with issues between an employee and the School which relate to the employee's own employment or rights or employment conditions generally. Alternative dispute resolution procedures for that purpose are outlined in the employment terms and conditions.

Whistleblowing is not appropriate for dealing with pupil complaints, which will be dealt with under separately published procedures.

Whistleblowing is not appropriate to specific cases of child safety or safeguarding which will be dealt with under the procedures specified in that connection. If any staff member has concerns that a pupil is being dealt with unfairly in school, they should raise their concern, in the first instance with the Headteacher or Child Protection Officer.

THE PROCEDURE

Any issue raised will be kept confidential while the procedure is being used.

The Representor (the person raising the concern) should raise their concern with their line manager. This may be done orally or in writing. However, if the concern relates to the Representor's line manager or any person to whom he or she reports, other than the Headteacher, the Representor should raise the issue with the Headteacher;

If the concern relates to the Headteacher, the Representor should raise the matter with the Chair of the Governing Body.

The person with whom the matter is raised is referred to as the "Assessor".

The Assessor will:

- Interview the Representor as soon as possible within seven working days, in confidence. Early interview will be essential if the concern relates to an immediate danger to loss of life or serious injury or risk to pupils;
- Obtain as much information as possible from the Representor about the grounds for the belief of wrongdoing;
- Consult with the Representor about further steps which could be taken;
- Advise the Representor of the appropriate route if the matter does not fall under this Procedure;

Westminster City School Financial Procedures and Scheme of Delegation

At the interview with the Assessor, the Representor may be accompanied by a recognised trade union representative or a work colleague. The Assessor may be accompanied by a member of the School staff to take notes.

The Assessor may at any time disclose the matter to a professionally qualified lawyer for the purpose of taking legal advice. The Assessor may also discuss the issue, in confidence, to other suitable professionals, such as independent HR consultants or school governance providers in order to assess the nature of the case and to inform the outcome of the investigation.

Promptly within ten working days of the interview, the Assessor will recommend one or more of the following:

- The matter be further investigated internally by the school;
- The matter be further investigated by external consultants appointed by the school;
- The matter be reported to an external agency;
- Disciplinary proceedings be implemented against an employee;
- The route for the Representor to pursue the matter if it does not fall within this procedure; or
- That no further action is taken by the Academy.
- The grounds on which no further action is taken include:
 - The Assessor is satisfied that, on the balance of probabilities, there is no evidence that wrongdoing within the meaning of this procedure has occurred, is occurring or is likely to occur;
 - The Assessor is satisfied that the Representor is not acting in good faith;
 - The matter is already (or has been) the subject of proceedings under one of the Academy's other procedures or policies;
 - The matter concerned is already (or has been) the subject of legal proceedings, or has already been referred to an external agency.

The recommendation of the Assessor will be made to the Headteacher. However, should it be alleged that the Headteacher is involved in the alleged wrongdoing; the recommendation will be made to the Governing Body.

The Headteacher or Chair of the Governing Body, as appropriate, will ensure that the recommendation is implemented unless there is good reason for not doing so in whole or in part. Such a reason will be reported to the next meeting of the Governing Body.

The Representor's identity will be kept confidential unless the Representor otherwise consents or unless there are grounds to believe that the Representor has acted maliciously. In the absence of such consent or grounds, the Assessor will not reveal the identity of the Representor except:

- Where the Assessor is under a legal obligation to do so;
- Where the information is already in the public domain; or
- On a legally privileged basis to a professionally qualified lawyer for the purpose of obtaining legal advice.

The conclusion of any agreed investigation will be reported by the Assessor to the Representor promptly within twenty-eight working days of the initial interview.

All responses to the Representor will be made in writing and sent to the Representor's home address.

If the Representor has not had a response within the above time limit or such reasonable extension as the School requires, the Representor may go to an appropriate external agency, but will inform the Assessor before doing so.

The Representor may at any time disclose the matter on a legally privileged basis to a professionally qualified lawyer for the purpose of taking legal advice.

MALICIOUS ACCUSATIONS

Westminster City School Financial Procedures and Scheme of Delegation

A deliberately false or malicious accusation made by a Representor is a disciplinary offence and will be dealt with under the Academy's disciplinary procedure, as well as potentially exposing the Representor to legal liability.

INFORMING EXTERNAL AGENCIES

Within the School all staff have a duty of confidentiality. The duty of confidentiality is implied by the law in every contract of employment and prohibits employees from publicly disclosing employers' confidential information, unless it is in the public interest that the information is disclosed or unless the School fails to follow required procedures. Other legal restrictions on the disclosure of information, for example under data protection legislation, may also apply.

Whistleblowing to an external agency without first going through the internal procedure is a breach of school procedures. The external agencies which may be used if disclosure is permitted are:

- Department for Education (ESFA). (In these circumstances, the DfE/ESFA will assess whether all school processes have been applied and that the Assessor has done everything possible to resolve the issue. If this is not the case, the DfE/ESFA will refer the matter back to the Assessor);
- Member of Parliament;
- National Audit Office;
- Health and Safety Executive;
- Police.

Whistleblowing to the media is not appropriate or permitted in any circumstances.

CONFIDENTIAL EMPLOYEE ENQUIRIES

Employees may, on a confidential basis seek prior guidance from the Headteacher if they wish to establish whether any course of conduct on their part or on the part of another employee may amount to wrongdoing under these procedures. Such enquiry shall be kept confidential. The Headteacher will attempt to provide guidance on the basis of the information provided, but such guidance shall not prejudice the rights of the School or any person under these procedures.

MONITORING, EVALUATION AND REVIEW

The Governing Body will assess the implementation and effectiveness of this policy. The policy will be promoted and implemented throughout the school.

Anti-Fraud and Corruption Protocol

1. Introduction

The School is committed to discharging its responsibility to safeguard public funds and act at all times with the highest standards of integrity. It is committed to fighting fraud and corruption whether attempted from inside or outside. Everyone involved with the School has a responsibility to prevent and detect fraud.

The School expects all governors and staff to carry out their duties in accordance with appropriate legal requirements, internal codes of practice and policies, rules and regulations and to act at all times with honesty and probity in the discharge of their duties. The School has a number of documented controls to ensure proper administration and prevent and detect fraud and corruption.

The school also recognises the importance of the role of others in alerting them to areas where there is suspicion of fraud. How to report a suspected fraud is outlined in section 4. The areas that are most likely to be subject to attempted fraud are outlined in Section 5. Definitions of key terms are given in Section 6.

The school also expects that all outside individuals and organisations, including suppliers, contracting partners and claimants will act toward it with honesty and integrity.

2. The Principal Roles

2.1 Staff and Governors

To the public the school can be judged by the conduct of its staff and governors. The school has adopted the following measures to demonstrate its commitment:

- All staff and governors are made aware of and commit to the School's Code of Conduct;
- A requirement for all staff and governors to declare all prejudicial and personal interests and not contribute to business related to those interests;
- All staff and governors are made aware of the rules relating to the acceptance of gifts and hospitality;
- The school operates clear recruitment policies and procedures.

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

2.2 Headteacher

The Headteacher has a responsibility for ensuring that internal controls will ensure proper administration and safeguard the resources of the school.

It is the responsibility of the Headteacher to ensure internal controls will prevent and detect any frauds promptly. This includes:

- Proper financial systems and operating procedures
- Production of effective management and financial information;
- Annual confirmation to Governors that the school meets the requirements of the Academies Financial Handbook and Funding Agreement

2.3 Audit

Westminster City School Financial Procedures and Scheme of Delegation

The School's appointed external auditors will conduct an annual audit with a clear remit to undertake work to prevent and detect potentially fraudulent acts. This work concentrates on areas of highest risk.

The auditor will support Governors by:

- Investigating potential fraud;
- Establishing the extent of any fraud;
- Correcting accounting records if necessary;
- Recommending improvements in internal control;
- Advising on action to take to resolve any matter arising.

3. The Principal Anti-Fraud Measures

3.1 The school has taken a number of measures that should prevent or detect any attempted or actual fraud. No system of control can prevent all cases, and the School must minimise the risks to which it is exposed by:

- Regularly reviewing and improving key internal control systems;
- Regularly reviewing measures to minimise the risk of fraud;
- Involving staff in such reviews;
- Adopting formal procedures to investigate fraud when it is suspected and where detected, strengthen controls to prevent reoccurrence;
- Providing mechanisms for employees to voice their genuine concerns;
- Referring cases of suspected financial irregularity to the attention of the Police and the Education Skills Funding Authority (ESFA);
- Working closely with the Police and the other appropriate agencies to combat fraud.

3.2 The School has corporate standards that should ensure proper administration. These include:

- Adherence to the Academies Handbook and Funding Agreement;
- Regular review of all external school contracts;
- Codes of Conduct for governors and staff;
- Procedures to implement new legislation correctly;
- Clearly defined roles for all governor committees;
- Clear roles and responsibilities for governors;
- Effective training for all staff and governors;
- Effective Disciplinary Procedures;
- Effective Complaints Procedures.

3.3 These measures, and others, provide a framework supported by detailed procedure manuals for all key functions of the School. Other key principal internal controls include:

- Adequate segregation of duties;
- Proper authorisation procedures;
- Clear audit trail for all transactions;
- Independent monitoring and checking;
- Training of employees in their duties;
- Appropriate supervision;
- Effective management structures and organisation;

Westminster City School Financial Procedures and Scheme of Delegation

- Physical controls over highly portable assets;
- Effective IT and other security measures;
- A proper accounting and budgetary control system;
- Effective Internal Audit review systems.

Responsibility for effective internal control procedures rests with the Headteacher as Accounting Officer and involves every member of staff and the Governing Body.

4. Reporting a Suspected Fraud or Suspicion of Corrupt Practice

4.1 Response to Alleged Frauds

The school requires that suspected fraud and other irregularities are referred to the Headteacher, unless this individual is involved in the irregularity in which case the Chair of Governors should be informed.

All reported irregularities will be thoroughly investigated, with due regard to the provisions of the Human Rights Act 1998, Data Protection Act 1998, the Regulation of Investigatory Powers Act 2000 and the school's Single Equality Policy.

Steps that would normally be taken are:

- If an employee suspects a fraud has occurred (or is likely to occur) they should report this to their Line Manager who must inform the Headteacher, unless the suspicion relates to the Line Manager. In this instance, or if the suspicion relates to the Headteacher, the member of staff should report directly to the Headteacher or to the Chair of Governors as appropriate.
- The Headteacher will inform Chair of Governors unless the suspicion relates to the Chair of Governors in which case the Headteacher will contact the ESFA without consultation with the Chair of Governors.
- If an employee suspects a fraud has occurred (or is likely to) and believes that their Line Manager, Headteacher and Chair of Governors may be involved, then they can report any concerns direct to the ESFA.
- Members of the public are positively encouraged to report any concerns, either to the Headteacher, Chair of Governors, or via the Complaints Procedure.
- The ESFA will decide on the level of any investigation.
- If investigations indicate a criminal offence may have occurred, the ESFA may decide the matter is to be handled according to the School's Disciplinary Procedures and involve the Police.
- Recommendations to improve controls and prevent any reoccurrence may be made by the ESFA and these will be implemented by the Chair of Governors and Headteacher.

4.2 Reporting Suspicions

4.2.1 General

Staff are vital to the successful implementation of measures against fraud. The School considers that staff have a duty to report any legitimate concerns they may have and must do so as outlined above.

Westminster City School Financial Procedures and Scheme of Delegation

If it is subsequently established that a member of staff knowingly withholds information of a concern or allegation, this will be dealt with as a disciplinary matter in itself.

The Public Interest Disclosure Act 1998 (a copy of which can be found at www.opsi.gov.uk) provides employees with statutory protection when disclosing such information.

Individuals are requested where possible to raise their concerns in writing, setting out the background and giving names, dates and places and reasons for bringing the matter to the attention of the school.

If an individual feels unable to put their concern in writing, an arrangement can be made to meet with an appropriate officer to discuss their concerns.

4.2.2 Confidentiality and Safeguards

The school recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the alleged malpractice. The school will not tolerate harassment or victimisation and will do what it lawfully can to protect an individual when a concern is raised in good faith.

This does not mean that if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted as a result of the concern being reported.

Confidentiality

All concerns will be treated in the strictest confidence. The school will do its best to protect the identity of individuals who raise concerns and do not want their name to be revealed. However, it must be appreciated that during an investigation, a statement may be required as part of the evidence gathering process, particularly if the Police or External Auditors become involved. In order to take effective action, the school will need proper evidence for submission to the Courts or to a tribunal for examination.

This Policy statement encourages individuals to put a name to allegations whenever possible, as concerns expressed anonymously are much less powerful. Anonymous allegations will be considered at the discretion of the school in the light of the

- seriousness of the issues raised;
- credibility of the concern;
- likelihood of confirming the allegation from other sources.

Whilst the school will always do its best to protect individuals, it is more difficult to protect an individual from harassment, intimidation or other detrimental conduct where an allegation or disclosure is made anonymously.

Safeguards

There is a need to ensure that the process is not misused. Therefore, any abuse, such as raising malicious allegations will also be dealt with as a disciplinary matter. All such reports must be genuine and honest and uphold the principle of integrity.

This should not deter employees from raising legitimate and genuine concerns, (even if subsequently unfounded but made with good intent) and in so doing they will be supported in every possible way.

Westminster City School Financial Procedures and Scheme of Delegation

All genuine concerns reported will be treated in confidence and fully investigated. If a suspicion is reported and results in a prosecution or disciplinary hearing, a member of staff's involvement in this process as a witness may be necessary, unless other substantial reliable evidence is available.

The school accepts that the person reporting the suspicion needs to be assured that the matter is being properly addressed. Therefore, where possible, and subject to legal constraints (including the Freedom of Information Act and the Data Protection Act) feedback regarding the outcome of the investigation will be provided.

Staff and governors must also report other abuses which may be of concern including unethical behaviour, falsification of records, sexual discrimination or harassment, abuse of drugs or alcohol, bullying and non-compliance with Health and Safety policies.

5. Key Risk Areas

The following are key risk areas to be reviewed by the School as part of its Anti- Fraud and Corruption Policy:

- Payroll procedures
- Computer Fraud/unauthorized access
- Contracting and Contract Payments
- Travelling, Subsistence and other expense claims
- Cash Handling & Cash Collection Procedures
- Assets
- Gifts and Hospitality
- Loans and Investments
- Creditor Payments
- Grants.

6. Definitions

Theft

Theft is 'the dishonest taking of property belonging to another person with the intention of permanently depriving the person of its possession'.

Fraud

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

Fraud may involve:

- Falsification or alteration of accounting records or other documents;
- Suppression or omission of the effects of transactions from records or documents;
- Recording transactions which have no substance;

Westminster City School Financial Procedures and Scheme of Delegation

- Wilful misrepresentation of transactions or of the School's state of affairs.

Corruption

The term 'corrupt practices' is defined for the purpose of this code as 'the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by the school, its staff or governors'. Main areas of activity which are susceptible to corruption may include:

- Contracts
- Asset disposal
- Planning consents and licences.

It is the duty of the school and its staff and governors to take reasonable steps to limit the possibility or corrupt practices.

It is the responsibility of Internal Audit to review the adequacy of the measures adopted by the School, to test compliance and to draw attention to any weaknesses or omissions.

7. Review

The Anti-Fraud and Corruption Policy is to be considered alongside other policies and guidance including the School's Anti-Bribery and Whistleblowing policies, ICT Acceptable Use Policy and the Code of Conduct/staff handbook.

This policy will be subject to annual review to ensure that the arrangements are fair, monitored and updated to keep pace with future developments in preventative, deterrent and detection techniques.