



CASTLEMAN ACADEMY TRUST

POLICY :

Finance

Author: Chief Executive Officer
Date: January 2019

Review Body: Trust Board
Finance and Audit Committee

Date Adopted: 31st January, 2019

Review Date: Spring 2020

CASTLEMAN ACADEMY TRUST
Finance Policy

Principles

The Trust Board will manage the affairs of Trust Academies in accordance with the high standards detailed in 'Guidance on Codes of Practice for Board Members of Public Bodies' and in line with the seven principles of public life and in line with all EFA Guidelines and statutory rules.

- **Selflessness**

Holders of public office should take decisions solely in terms of the public interest.

- **Integrity**

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in their performance or their official duties.

- **Objectivity**

In carrying out public business, including making public appointments, awarding contracts or recommending individuals for rewards and benefits, holders of public office should make choices on merits.

- **Accountability**

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

- **Openness**

Holders of public office should be as open as possible about all decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interests clearly demands

- **Honesty**

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interests.

- **Leadership**

Holders of public office should promote and support these principles by leadership and example.

Best Value Statement

The Castleman Academy Trust Board is committed to achieving Best Value in all decisions made. We use the principles of Best Value as they apply to securing continuous improvement and will:

- Regularly review the functions of academies, **challenging** how and why services are provided and setting targets and performance indicators for improvement;
- Monitor outcomes and **compare** performance with similar schools and within the school;
- **Consult** appropriate stakeholders before major decisions are made;
- Promote fair **competition** through quotations and tenders to ensure that goods and services are secured in the most economic, efficient and effective way.

We will strive to ensure that each school is using its resources effectively to meet the needs of the pupils. The progress of the annual budget plan and best Value statement (BVS) will be monitored regularly through the Finance and Audit Committee and reported to the Trust Board.

The Trust's BVS will be published on the website together with a copy of the accounts in accordance with the Academies Financial Handbook.

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1. INTRODUCTION

The purpose of this policy is to ensure that the Castleman Academy Trust maintains and develops systems of financial control, which conform to the requirements of both propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of the Academy's Funding Agreement with the Department for Education and the DFE guidance contained in the Academies Financial Handbook and Accounts Direction. As charities, academy trusts must maintain accounting records and provide publicly accessible accounts in line with the Statement of Recommended Practice (SORP) for charities.

This policy expands on the guidance and forms the manual detailing information on the Trust's accounting procedures and systems. It should be read by all trustees, staff and governors involved with financial systems and accountability.

2. ORGANISATION

Refer to Appendix 1.

- 2.1 The Trust Board has defined the responsibilities of each person involved in the administration of Academies' finances to avoid the duplication or omission of functions and to provide a framework of accountability for trustees, directors, governors and staff. The financial reporting structure is illustrated below:

The Trust Board

- 2.2 The Trust Board has overall responsibility for ensuring the academy trust funds are used only in accordance with the law, its articles of association, its Funding Agreement and the Academies Financial Handbook. The main responsibilities of the Trust Board are prescribed in these documents along with the Annual Accounts Direction and in the Scheme of Internal Delegation.

The main responsibilities include:

- Ensuring that grants from the EFA are used only for the purposes intended;
- Approval of the Annual Budget;
- Appointment of the Head Teacher;
- Approval of a written scheme of delegation;
- Appointment of the Deputy Heads of School and the Trust Business Manager, in conjunction with the Chief Executive Officer.

The Board must understand their statutory duties as company directors as set out in the Companies Act 2006. These comprise the duties to:

- Act within their powers
- Promote the success of the company
- Exercise independent judgement
- Exercise reasonable care, skill and diligence
- Avoid conflicts of interest
- Not to accept benefits from third parties
- Declare interest in proposed transactions or arrangements.

These duties are especially relevant when entering into transactions with connected parties.

The Finance and Audit Committee

2.3 The Finance Committee is a committee of the Trust Board. The Finance Committee meets at least once a term but more frequent meetings can be arranged if necessary.

2.4 The main responsibilities of the Finance Committee are detailed in the terms of reference and the schemes of delegation which have been authorised by the Trust Board. The main responsibilities include to consider and make recommendations to the Trust Board on all financial and budgetary matters not delegated either to the Chief Executive Officer or to the Finance & Audit Committee, including:

- the preparation of the annual budgets for the Schools and of any periodic review of budget monitoring reports;
- all finance policies;
- approval of procedures for full competitive tendering decisions on expenditure items above £75,000;
- acceptance of tenders for goods, services or works above the value of £75,000,
- Authorising contracts above £5,000
- approval of arrangements to secure compliance with financial regulations;
- Ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 2006, Charity Law and the DfE guidance issued to academies.
- The Committee has authority to investigate any activity that it deems relevant to its inquiries and to seek any information from staff that it requires;
- The Committee will work with the Responsible Officer and the Auditor, ensure they are accorded full co-operation and receive and consider their reports;
- The Committee will make recommendations for improvement to financial procedures based on the outcome of audit reports both internal and external.
- The Committee will seek to promote a climate of financial discipline and control to help ensure the highest standards of probity and efficiency.

The Chief Executive Officer

2.5 The Chief Executive Officer has overall executive responsibility for Academies within the Trust.

The funding agreement identified the Chief Executive Officer as the Accounting Officer who is personally responsible to the Trust Board for:

- Ensuring regularity and propriety
- Prudent and economic administration
- Avoidance of waste and extravagance
- Efficient and effective use of available resources; and
- The day to day organisation, staffing and management of the academy

The Accounting Officer must sign and publish a value for money statement in accordance with DfE guidance as well as completing and signing a statement on regularity, propriety and compliance each year and submit this to EFA with audited accounts.

The Accounting Officer must take personal responsibility (which must not be delegated) for assuring the board that there is compliance with the Academies Financial Handbook (AFH) and the

funding agreement. The accounting officer must advise the board in writing if, at any time, in his or her opinion, any action or policy under consideration by them is incompatible with the terms of the articles, funding agreement or the AFH. Similarly, the accounting officer must advise the board in writing if the board appears to be failing to act where required to do so by the terms and conditions of the AFH or funding agreement. Where the board of trustees is minded to proceed, despite the advice of the accounting officer, the accounting officer must consider the reasons the board gives for its decision. If, after considering those reasons the Accounting Officer still considers that the action proposed by the board is in breach of the articles, the funding agreement or this handbook, the Accounting Officer must notify EFA's accounting officer immediately, and in writing.

The Accounting Officer may delegate, or appoint others to assist in these responsibilities.

The Head Teacher

2.6 The Head Teacher has overall responsibility for their authorised establishment. Their duties include:

- Approving new staff appointments within the authorised establishment.
- Authorising contracts between £1,000 and £4,999, in conjunction with the Academy Finance Manager and CEO.
- Signing cheques as detailed in the scheme of delegation.

Within the framework of the School Development Plan as approved by the Trust Board or Local School Standards Board the Head Teacher has overall executive responsibility for the School's activities including financial activities. Much of the financial responsibility has been delegated to the Chief Executive Officer and the Trust Business Manager, but the Head Teacher still retains responsibility for:

- Approving new staff appointments within the authorised establishment, except for any senior staff posts which the School Standards Board have agreed should be approved by them;
- Signing cheques in conjunction with the Academy Finance Manager or other authorised signatory.

The Trust Business Manager

2.7 The Trust Business Manager works in close collaboration with the Chief Executive Officer through whom he or she is responsible to the Trustees. The Trust Business Manager also has direct access to the Trust Board of Directors via the Trust Board Finance Committee. The main financial responsibilities of the Trust Business Manager are (and are detailed in the Job Description for the post):

- Responsibility for the day to day management of financial issues including the establishment and operation of a suitable accounting system;
- The management of the academy financial position at a strategic and operational level within the framework for financial control determined by the Board of Trustees
- The maintenance of effective systems of internal control;
- Ensuring that the annual accounts are properly presented and adequately supported by the underlying books and records of the School;
- The preparation of monthly management accounts;

- Authorising orders below £5,000 in conjunction with budget holders;
- Signing cheques in conjunction with the Head Teacher or other authorised signatory;
- Ensuring all statutory returns are sent to the EFA within published deadlines.

The Trust Business Manager will also act as the Chief Financial Officer for the Trust.

The Responsible Officer

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

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

2.9 The Responsible Officer will undertake programme of reviews to ensure that financial transactions have been properly processed and that controls are operating as laid down by the Trust Board. A report of the findings from each visit will be presented to the Audit Committee. Detailed guidance on the transactions to be checked by the RO is given in Appendix 2.

The School Standards Board

2.10 To receive brief financial overviews of the school budget to satisfy that the school has sufficient budget allocation to meet the School Improvement Plan.

Other Staff

2.11 Other members of staff, primarily the Finance Team and budget holders, will have some financial responsibility. All staff are responsible for the security of School property, for avoiding loss or damage, for ensuring economy and efficiency in the use of resources and for conformity with the requirements of the School's financial procedures.

Register of Interests

2.12 The Governance Operations Director will keep a register of interests in accordance with the Trust Board Principles and ensure that this is published on the website.

3. ACCOUNTING SYSTEM

3.1 All the financial transactions of the School must be recorded on the School accounting system i.e. Civica Resource.

System Access

3.2 Entry to the Civica system is password restricted and the Trust Business Manager is responsible for implementing a system which ensures that passwords are changed at least every 3 months.

3.3 Access to the component parts of Civica can also be restricted and the Trust Business Manager is responsible for setting access levels for all members of staff using the system.

Back-up Procedures

- 3.4 Back-up procedures are described in the ICT Policy.
- 3.5 The Business Continuity Plan will be enacted in the event of loss of accounting facilities or financial data. This should link in with the annual assessment made by the Trust Board of the major risks to which the School is exposed and the systems that have been put in place to mitigate those risks.

Transaction Processing

- 3.6 All Trust transactions input to the accounting system must be authorised in accordance with the procedures specified in the Finance Procedures Manual.
- 3.7 Detailed information on the operation of the accounting system can be found in the user manuals held on the Civica Resource system and in the Finance Drive.

Transaction Reports

- 3.8 The Trust Business Manager will obtain and review system reports to ensure that only regular transactions are posted to the accounting system. The report obtained and reviewed will include:
- Amendment reports for the payroll, including salary reports and amendments;
 - Management accounts summarising expenditure and income against budget at budget holder level;
 - Bank Account Statements
 - Other reports as required.

Reconciliations

- 3.9 The Trust Business Manager is responsible for ensuring reconciliations are performed each month in accordance with a monthly procedures checklist; these will include the reconciliation and clearing down of control accounts as well as bank reconciliations, funding reconciliations and petty cash reconciliations.
- 3.10 Any unusual or long outstanding reconciling items must be brought to the attention of the Chief Executive Officer. The Chief Executive Officer will review and sign all reconciliations as evidence of their review.

4. FINANCIAL PLANNING

- 4.1 The Trust prepares both medium term and short-term financial plans based on development plans from all schools within the Trust.
- 4.2 The medium term financial plan is prepared as part of the development planning process. The development plan indicates how educational and other objectives are going to be achieved within the expected level of resources over the next three years.
- 4.3 The development plan provides the framework for the annual budget. The budget is a detailed statement of the expected resources available to the Trust and the planned use of those resources for the following year.

4.4 The development planning process and the budgetary process are described in more detail below.

School Evaluation and Development Planning

- 4.5 Development Planning takes place annually and draws upon the evaluation of each School's current performance as well as upon likely internal and external changes that affect each School. The evaluation outlines several "areas for development" over coming years; more detailed plans show what aspects are being tackled in the current year.
- 4.6 Development Planning is also informed by budgetary considerations and significant financial costs are indicated in the Plans and cross-referenced in the Budget.
- 4.7 The School Evaluation and Development Plans and the Annual Budget are prepared by the Head Teacher, considered by the School Standards Board, and approved by the Chief Executive Officer and Trust Board. The process is continuous and subject to evaluation and review.
- 4.8 The annual cycle of financial tasks, evaluation and development planning is illustrated in Appendix 3.
- 4.9 Members of Senior Leadership Team take responsibility for different sections of the School Evaluation and Development Plans document. The Head Teacher is responsible for co-ordinating the process.

Annual Budget

- 4.10 The Trust Business Manager is responsible for preparing and obtaining approval for the annual budget. The budget must be approved by the Trust Board and the Finance Committee. Senior Leadership Team and Local Governing Bodies will be consulted as per the scheme of delegation.
- 4.11 The approved budget must be submitted to the EFA in the form of a budget forecast spreadsheet by 31st July and the Trust Business Manager is responsible for establishing a timetable which allows sufficient time for the approval process and ensures that the submission date is met.
- 4.12 The annual budget will reflect the best estimate of the resources available to each School for the forthcoming year and will detail how those resources are to be utilised. There should be a clear link between the development plan objectives and the budgeted utilisation of resources.
- 4.13 Part of the annual budget setting process should be the approval of a 3 year strategic financial plan, taking into account funding issues, NOR, future school development plans and staffing issues.
- 4.14 The budgetary planning process will incorporate the following elements:
- Forecasts of the likely number of pupils to estimate the amount of EFA grant receivable;
 - Review of other income sources available to each School to assess likely level of receipts;
 - Review of past performance against budgets to promote an understanding of the School cost base;
 - Review of staffing levels and issues;
 - Identification of potential efficiency savings;
 - Review of the main expenditure headings and the expected variations in cost e.g. pay increases, inflation and other anticipated changes.

Balancing the Budget

4.15 Comparison of estimated income and expenditure will identify any potential surplus or shortfall in funding. If shortfalls are identified, opportunities to increase income should be explored and expenditure headings will need to be reviewed for areas where cuts can be made. This may entail prioritising tasks and deferring projects until more funding is available. Plans and budgets will need to be revised until income and expenditure are in balance. If a potential surplus is identified, this may be held back as a contingency or alternatively allocated to areas of need.

Finalising the Budget

4.16 Once the different options and scenarios have been considered, a draft budget should be prepared by the Trust Business Manager for approval as per the Scheme of Delegation. The budget once agreed should be communicated to all staff with responsibility for budget headings so that everyone is aware of the overall budget constraints.

4.17 The budget should be accompanied by a statement of assumptions and hierarchy of priorities so that if circumstances change, it is easier for all concerned to take remedial action. The budget should be seen as a working document which may need revising throughout the year as circumstances change.

Monitoring and Review

4.18 Monthly management reports will be prepared by the Trust Business Manager. The reports will detail actual income and expenditure against budget both for budget holders and at a summary level for the Head Teacher, Executive Head and the Finance Committee.

4.19 Any potential overspend against the budget must in the first instance be discussed with the Chief Executive Officer. The accounting system will not allow payments to be made against an overspent budget without the approval of the Trust Business Manager.

4.20 The monitoring process should be effective and timely in highlighting variances in the budget so that differences can be investigated and action taken where appropriate. It should be carried out in accordance with a monthly procedures checklist.

4.21 The Business Manager and finance staff are responsible for checking that income and expenditure have been posted in the school's finance system correctly (against income remittances or internal order requisition documents), and making any necessary adjustments, in order to ensure the accuracy of monthly budget monitoring.

Payroll

5.1 The main elements of the payroll system are:

- Staff appointments;
- Payroll administration and
- Payments.

Staff Appointments

- 5.2 The Trust Board has approved staffing structures for its Academies. Changes can only be made to this structure with the express approval in the first instance of the Trust Finance Committee who must ensure that adequate budgetary provision exists for any structural changes and by approval of the Board of Trustees.
- 5.3 The Head Teacher has authority to appoint staff within the authorised structure (except for Deputy Heads of School, Assistant Heads, and the Trust Business Manager whose appointments must follow consultation with the Trust). The Operations Director maintains personnel files for all members of staff, for their authorised establishment which include contracts of employment. All personnel changes must be notified, in writing, to the Trust Business Manager.

Payroll and Administration

- 5.4 The School payroll is administered by our appointed contractor, and payroll transactions are entered/imported to the external system. Access to the system is password controlled. Password control procedures and backup arrangements are described in Appendix 4.
- 5.5 All staff are paid monthly through our appointed contractor.

Payments

- 5.6 All salary payments are made by BACS.
- 5.7 The Trust HR Manager is responsible for the preparation of the reconciliation between the current month's and the previous month's gross salary payments showing adjustments made for new appointments, resignations, pay increases etc. This reconciliation should be reviewed and signed by the School Business Manager and/or CEO.
- 5.8 The payroll system automatically calculates the deductions due from payroll to comply with current legislation. The major deductions are for tax, National Insurance contributions and pensions.
- 5.9 The Trust Business Manager should select one employee at random each month and check the calculation of gross to net pay to ensure that the payroll system is operating correctly. All staff salary payments are reconciled to the budget allocated and actuals generated by the Payroll contractor.
- 5.10 On an annual basis the Trust Business Manager must check for each member of staff that the gross pay per the payroll system agrees to the contract of employment held on the personnel file of each employee. See also 5.9
- 5.11 Annual Salary Statements will be issued to all staff detailing current basic salary plus additional payments for responsibilities.

6. PURCHASING/BACS

6.1 The Trust wants to ensure it achieves the best value for money from all our purchases. This means obtaining the correct quality, quantity and time at the best price possible. A large proportion of purchases will be paid for with public funds and they need to maintain the integrity of these funds by following the general principles of:

- **Probity** - it must be demonstrable that there is no corruption or private gain involved in the contractual relationships of the School;
- **Accountability** - the School is publicly accountable for its expenditure and the conduct of its affairs;
- **Fairness** - that all those dealt with by the School are dealt with on a fair and equitable basis.

Routine Purchasing

- 6.2 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. A print detailing actual expenditure against budget will be supplied to each budget holder a week after the end of each month and budget holders are encouraged to keep their own records of orders placed but not paid for.
- 6.3 Routine purchases up to £1,000 can be ordered by budget holders. In the first instance a supplier should be chosen from the list of approved suppliers maintained by the Finance Office. A quote or price must always be obtained before any order is placed. Quotes should be obtained in line with the financial guidelines set by the Trust. It is necessary to show best value for each purchase and therefore 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 Trust Business Manager.
- 6.4 All orders must be made, or confirmed, in writing using a requisition form. Orders must bear the signature of the budget holder and must be forwarded to the Finance Office where the Academy Finance Manager will check to ensure adequate budgetary provision exists.
- 6.5 Office staff check accuracy of deliveries on arrival before passing on to Budget holders for them to check.
- 6.6 If any goods are rejected or returned to the supplier because they are not as ordered or are of sub-standard quality, the Finance Office will keep a central record of all goods returned to suppliers.
- 6.7 All invoices should be sent to the Finance Office to ensure that they are entered on to the system once approved for payment by the Budget Holders.
- 6.8 Once a week the Trust Business Manager will review the invoices due for payment. Cheques/BACS payments, reports will be produced and the payments authorised by two of the nominated bank signatories/approvers
- 6.9 The Academy Finance Manager will arrange for invoices above £5,000 requiring Trust Finance Committee approval to be passed to the Chief Executive Officer so that a signature can be obtained.

- 6.10 Cheques will be despatched to suppliers by the Finance Team. Payments will be made by cheque or BACS after a payments list has been approved.
- 6.11 At least three written quotations should be obtained for all orders between £5,000 and £75,000 to identify the best value supplier of the goods/services. Written details of quotations obtained should be prepared and retained by budget holders and the finance team for audit purposes.
- 6.12 All goods/services ordered with a value over £75,000, or for a series of contracts which in total exceed £75,000 must be subject to formal tendering procedures. Competitive tendering can be considered below this figure, in the interests of best value. Purchases over this figure may fall under EU procurement rules. New legislation introduced in February 2015 can be found at <http://www.legislation.gov.uk/ukxi/2015/102/made>

Forms of Tender

- 6.13 There are three forms of tender procedure: open, restricted and negotiated and the circumstances in which each procedure should be used are described below.

Open Tender

This is where all potential suppliers are invited to tender. The budget holder must discuss and agree with the Academy Finance Manager how best to advertise for suppliers e.g. general press, trade journals or to identify all potential suppliers and contact directly if practical. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.

Restricted Tender

This is where suppliers are specifically invited to tender. Restricted tenders are appropriate where:

- There is a need to maintain a balance between the contract value and administrative costs,
- A large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the School's requirements,
- The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.

Negotiated Tender

The terms of the contract may be negotiated with one or more chosen suppliers. This is appropriate in specific circumstances:

- The above methods have resulted in either no or unacceptable tenders,
- Only one or very few suppliers are available,
- Extreme urgency exists,
- Additional deliveries by the existing supplier are justified.

Preparation for Tender

6.14 Full consideration should be given to:

- Objective of project
- Overall requirements
- Technical skills required
- After sales service requirements
- Form of contract.

6.15 It may be useful after all requirements have been established to rank requirements (e.g. mandatory, desirable and additional) and award marks to suppliers on fulfilment of these requirements to help reach an overall decision.

Invitation to Tender

6.16 If a restricted tender is to be used then an invitation to tender must be issued. If an open tender is used an invitation to tender may be issued in response to an initial enquiry.

6.17 An invitation to tender should include the following:

- Introduction/background to the project;
- Scope and objectives of the project;
- Technical requirements;
- Implementation of the project;
- Terms and conditions of tender and
- Form of response.

Aspects to Consider

Financial

- Like should be compared with like and if a lower price means a reduced service or lower quality this must be borne in mind when reaching a decision.
- Care should be taken to ensure that the tender price is the total price and that there are no hidden or extra costs.
- Is there scope for negotiation?

Technical/Suitability

- Qualifications of the contractor (including insurance checks, sub contractor tax compliance)
- Relevant experience of the contractor
- Descriptions of technical and service facilities
- Certificates of quality/conformity with standards
- Quality control procedures
- Details of previous sales and references from past customers.

Other Considerations

- Pre sales demonstrations
- After sales service

- Financial status of supplier. Suppliers in financial difficulty may have problems completing contracts and in the provision of after sales service. It may be appropriate to have an accountant or similarly qualified person examine audited accounts etc.

Tender Acceptance Procedures

6.18 The invitation to tender should state the date and time by which the completed tender document should be received by the School. Tenders should be submitted in plain envelopes clearly marked to indicate they contain tender documents. The envelopes should be time and date stamped on receipt and stored in a secure place prior to tender opening. Tenders received after the submission deadline should not normally be accepted.

Tender Opening Procedures

6.19 All tenders submitted should be opened at the same time and the tender details should be recorded. Two persons should be present for the opening of tenders as follows:

- For contracts up to £25,000 - two of the budget holders, the Trust Business manager or the Head Teacher;
- For contracts over £25,000 – either the Trust Business manager or the Chief Executive Officer plus a member of the Finance Committee.

6.20 A separate record should be established to record the names of the firms submitting tenders and the amount tendered. This record must be signed by both people present at the tender opening.

Tendering Procedures

6.21 The evaluation process should involve at least two people. Those involved should disclose all interests, business and otherwise, that might impact upon their objectivity. If there is a potential conflict of interest then that person must withdraw from the tendering process.

6.22 Those involved in making a decision must take care not to accept gifts or hospitality from potential suppliers that could compromise or be seen to compromise their independence.

6.23 Full records should be kept of all criteria used for evaluation and for contracts over £25,000 a report should be prepared for the Finance and Audit Committee highlighting the relevant issues and recommending a decision. For contracts under £25,000 the decision and criteria should be reported to the Finance and Audit Committee.

6.24 Where required by the conditions attached to a specific grant from the EFA, the department's approval must be obtained before the acceptance of a tender.

6.25 The accepted tender should be the one that is economically most advantageous to the School. All parties should then be informed of the decision.

7. INCOME

7.1 The main sources of income for the School are the grants from the EFA. The receipt of these sums is monitored directly by the Trust Business Manager who is responsible for ensuring that all grants due to the School are collected.

7.2 The Trust also obtains income from:

- The public, mainly for lettings;
- Consultancy work done by staff as part of their role and remit in supporting other schools, and
- Certain local charities.
- Parents for school trips, music lessons etc

This list is not exhaustive.

Trips

7.3 Trips are administered in line with the Trusts Charging and Remissions policy and Trust's Educational Visits policy.

7.4 A Lead Teacher is appointed for each trip to manage the procedures for finance, health and safety and the educational outcomes of the visit. Office staff and the finance manager will take responsibility for the collection, recording and banking of trip revenue.

7.5 Students should make payments via the Parent Pay system or in exceptional circumstances, at the School Office.

7.6 The Finance Office will maintain 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 timely basis and office staff are responsible for chasing the outstanding amounts.

Lettings

7.7 Lettings are in accordance with the School's Conditions of Hire and Schedule of Charges which may be reviewed from time to time.

Custody

7.8 Official, pre-numbered School receipts should be issued for all cash and cheques received where no other formal documentation exists. All cash and cheques must be kept in the Finance Office safe prior to banking. Banking should take place every week or more frequently if the sums collected exceed the insurance limit on the Finance Office safe.

7.9 Monies collected must be banked in their entirety in the appropriate bank account. The Academy Finance manager is responsible for preparing reconciliations between the sums collected, the sums deposited at the bank and the sums posted to the accounting system.

8. CASH MANAGEMENT

Bank Accounts

8.1 The opening of all accounts must be authorised by the Trust Board who must set out, in a formal memorandum, the arrangements covering the operation of accounts, including any transfers between accounts and cheque signing arrangements. The operation of systems such as Bankers Automatic Clearing System (BACS) and other means of electronic transfer of funds must also be subject to the same level of control.

Deposits

- 8.2 Particulars of any deposit must be entered on a copy paying-in slip, counterfoil or listed in a supporting book. The details should include:
- The amount of the deposit and
 - A reference, such as the number of the receipt or the name of the debtor.

Payments and Withdrawals

- 8.3 All cheques and other instruments authorising withdrawal from Academy bank accounts must bear the signatures of two of the following authorised signatories:
- The Chief Executive Officer;
 - The Head Teacher;
 - The Trust Business Manager
 - The Chair of the Trust Board
 - Finance Manager
- 8.4 This provision applies to all accounts, public or private, operated by or on behalf of the Trust Board.

Administration

- 8.5 The Trust Business manager must ensure bank statements are received regularly and that reconciliations are performed at least on a monthly basis. Reconciliation procedures must ensure that:
- All bank accounts are reconciled to the Trust's cash book;
 - Reconciliations are prepared by the Trust Business Manager
 - Reconciliations are countersigned by the Chief Executive Officer or Head Teacher
 - Adjustments arising are dealt with promptly.

Petty Cash Accounts

- 8.6 The academy maintains a maximum cash balance of £400. The cash is administered by the Academy Finance Manager and is kept in the Finance office safe. Personal cheques will not be cashed. Emergency funds have been given to each school in the Trust which are reconciled on a monthly basis.

Deposits

- 8.7 The only deposits to petty cash should be from cheques cashed specifically for the purpose. The receipt should be recorded in the petty cash system with the date, amount and a reference, normally the cheque number, relating to the payment. All other cash receipts for whatever reason should be paid directly into the bank.

Payments and Withdrawals

- 8.8 In the interests of security, petty cash payments will be limited to £50. Higher value payments should be made by cheque directly from the main bank account. All payments must be supported by VAT invoices/receipts and must be signed for by recipient.

Administration

- 8.9 The Academy Finance Manager is responsible for entering all transactions into the petty cash records on a regular basis and regular as well as unannounced cash counts should be undertaken by the Trust Business manager to ensure that the cash balances reconcile to supporting documentation.

Physical Security

- 8.10 Petty cash should be held in a locking cash box which is put in the safe overnight.

Cash Flow Forecasts

- 8.11 The Trust Business Manager is responsible for preparing cash flow forecasts to ensure that the Trust has sufficient funds available to pay for day to day operations. If significant balances can be foreseen, steps should be taken to invest the extra funds.

Investments

- 8.12 Investments must be made only in accordance with written procedures approved by the Trust Board.
- 8.13 All investments must be recorded in sufficient detail to identify the investment and to enable the current market value to be calculated. The information required will normally be the date of purchase, the cost and a description of the investment. Additional procedures may be required to ensure any income receivable from the investment is received.

9. FIXED ASSETS

Please see the Fixed Assets Policy.

Asset Register

- 9.1 All items purchased with a value over £1000, or could be considered “attractive” (i.e. vulnerable to theft - for example laptops, digital cameras) must be entered in an asset register, kept by the Trust Business Manager. They are responsible for the asset in the Asset Register, and are required, on a yearly basis, to check the register and report any discrepancies to either the Chief Executive Officer or the Trust Chair.

The asset register should include the following information:

- Asset description
- Asset number
- Serial number
- Date of acquisition
- Asset cost
- Source of funding (% of original cost funded from EFA grant and % funded from other sources)
- Expected useful economic life
- Depreciation
- Current book value
- Location
- Name of member of staff responsible for the asset
- Method of Disposal and Record of Disposal Forms

The asset register should be reconciled termly by the SBM and Estates Manager to ensure that it is up to date and associated costs and depreciation are measured accurately.

9.2 The Asset Register helps:

- Ensure that staff take responsibility for the safe custody of assets;
- Enable independent checks on the safe custody of assets, as a deterrent against theft or misuse;
- To manage the effective utilisation of assets and to plan for their replacement;
- Help the external auditors to draw conclusions on the annual accounts and the Academy's financial system and
- Support insurance claims in the event of fire, theft, vandalism or other disasters.

Security of Assets

9.3 Stores and equipment must be secured by means of physical and other security devices. Only authorised staff may access the stores.

9.4 All the items in the register should be permanently and visibly marked as the academy's property and there should be a regular (at least annual) count by someone other than the person maintaining the register. Discrepancies between the physical count and the amount recorded in the register should be investigated promptly and, where significant, reported to the School Standards Board, which is in turn reported to the Trust Board. Inventories of academy property should be kept up to date and reviewed regularly. Where items are used by the academy but do not belong to it this should be noted.

Disposals and Depreciation

9.5 Items which are to be disposed of by sale or destruction must be authorised for disposal by the Head Teacher, Trust Business Manager and, where significant, should be sold following competitive tender. The academy must seek the approval of the EFA in writing if it proposes to dispose of an asset for which capital grant in excess of £20,000 was paid.

9.6 Disposal of equipment to staff is not encouraged, as it may be more difficult to evidence the academy obtained value for money in any sale or scrapping of equipment. In addition, there are

complications with the disposal of computer equipment, as the academy would need to ensure licences for software programmes have been legally transferred to a new owner.

- 9.7 The academy is expected to reinvest the proceeds from all asset sales for which capital grant was paid in other academy assets. If the sale proceeds are not reinvested then the academy must repay to the EFA a proportion of the sale proceeds.
- 9.8 All disposals of land must be agreed in advance with the Secretary of State.
- 9.9 The Trust Board have agreed the depreciation policy for the assets as follows:-
- Leasehold property – over the term of the lease
 - Fixtures and fittings – 10% per annum
 - Motor vehicles – 25% per annum
- 9.10 Disposal procedure currently undergoing development and review.

Loan of Assets

- 9.11 Items of academy property must not be removed from academy premises without the authority of the Head Teacher. A record of the loan must be recorded in a loan book and booked back in academy when it is returned.
- 9.12 If assets are on loan for extended periods or to a single member of staff on a regular basis the situation may give rise to a “benefit-in-kind” for taxation purposes. Loans should therefore be kept under review and any potential benefits discussed with the Trust’s auditors.

10. TAX

- 10.1 The Trust is not registered for VAT purposes. For current limits required to register for business activity see www.hmrc.gov.uk
- 10.2 Schools are now exempt from making payments in accordance with the Construction Industry Scheme, but are obliged to check that contractors have CIS Certificates.

11. AUDIT/FRAUD

- 11.1 The Trust has appointed auditors. For more information please contact the Trust Business Manager.
- 11.2 The Trust has appointed a Responsible Officer. For more information please contact the Trust Business Manager and refer to Appendix 2.
- 11.3 Fraud can occur in Academies although the level of identified fraud in Academies is very low, the school needs to be aware of the potential for it to occur.
- 11.4 The following policies also relate and give guidance to reduce the possibility of fraud occurring: Declaration of Interests, Whistleblowing Policy, Risk Management & the Risk Register, Governors Expenses and Handbook of Governance.
- 11.5 This policy states the separation of duties regarding the finance procedures and payroll.

11.6 Suspicions of fraud should be reported to a member of the SLT and the Trust Board.

12. INSURANCE

12.1 The Trust reviews all risks annually to ensure the cover available and the sums insured are adequate.

12.2 The Trust will notify the insurers of any new risks or any other alterations affecting existing insurance.

12.3 The Trust will not give any indemnity to a third party.

12.4 The Trust and its schools will immediately advise the insurers of any accident, loss of other incident which may give rise to an insurance claim.

13. BAD DEBTS

13.1 The procedures for debt recovery and for the write-off of any debt which is deemed to be irrecoverable will follow this guidance.

13.2 Wherever possible, income due will be collected before or at the time the relevant sale or service is provided. If this is not possible, an invoice will be issued.

13.3 All debts will be recorded and non-payment will be followed up by issuing reminders at the following intervals:-

- 3 weeks from date of account - 1st reminder
- 6 weeks from date of account - 2nd reminder
- 8-10 weeks from date of account - Final reminder

The final reminder is sent by recorded delivery and threatens legal action if the account is not settled within 14 days.

After 10 weeks from the date of the account, where the debt is still outstanding, legal action may be considered, and the debtor will be informed of this in writing.

13.4 If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:-

- The Chief Executive Officer/Trust Business Manager on behalf of the Academy Trust must provide 30 days notice to the Secretary of State for Education of its intention to write off any debts owed to it as set out in Section 83 of School's Funding Agreement. This notice is required whether or not the circumstances require the Secretary of State for Education's approval (see below).
- Those debts below the value set out in the Annual Letter of Funding can then be approved and written off by the Finance Committee reported to the next meeting of the School Standards Board

- Any proposed write off of debts above the value set out in the Annual Letter of Funding require the prior written consent of the Secretary of State for Education in accordance with section 82 of Schools Funding Agreement.

13.5 To ensure sound internal control, staff who raise invoices, will not have the authority to write off debts.

13.6 The School will retain a Bad Debt Write-Off Summary.

14. REDUNDANT EQUIPMENT

14.1 The School Standards Board, with Trust Board approval, has the authority to declare equipment, furniture or other assets or stores, surplus to requirements and to make arrangements for their sale or write off, provided that the items concerned were purchased in whole or in part with a grant from the Secretary of State for Education.

14.2 A Disposal of Equipment form will be completed for all items which are to be disposed of and internal control will be exercised to ensure that the asset is no longer of use (i.e. it is obsolete) and that obsolete stocks are destroyed to ensure they are not illegitimately procured and then resold.

14.3 Where the estimated disposal value of surplus or redundant assets (equipment) is less than £500 or sale is to be by public auction or competitive tendering, disposal can be authorised by the Head Teacher.

14.4 The prior approval of the School Standards Board will be required if;

- The estimated disposal value is above £500 and the sale is not to be by public auction or competitive tendering;
- The estimated disposal value is above £500 or;
- The sale is to be to a Governor or employee of the School.

14.5 The prior written consent of the Secretary of State for Education is required in accordance with section 89 of the School Funding Agreement as follows;

- Before the disposal of any asset for which a grant of over £20,000 was made, or land and buildings which had been transferred from the Local Authority at no cost to the School.
- Before the sale or disposal by other means, or reinvestment of proceeds from the disposal of an asset or group of assets, for which a capital grant in excess of £20,000 was paid.

14.6 As set out in section 93 of the School Funding Agreement the School will provide 30 days' written notice to the Secretary of State for Education of its intention to dispose of assets for a consideration less than the best price that can reasonably be obtained, whether or not such disposal requires the Secretary of State for Education's consent as detailed above.

15. INSTRUMENTAL MUSIC TEACHERS

15.1 As far as possible the amount of instrumental teaching should be sufficient to satisfy the demand from pupils.

15.2 Teachers will work on a contract for services being paid a standard hourly rate for the time they spend teaching in School. Teachers will be asked to supply the School with a copy of their Public Liability insurance.

Invoices will be given directly to the Operations Director for payment in a timely fashion.

15.3 The hours and timing of the lessons will be agreed with the Head of Music and the Head Teacher. The Head Teacher will ensure that the total expenditure on instrumental lessons is within the agreed budget.

15.4 When on site, instrumental teachers will be responsible to the Headteacher. Each teacher should keep a register of pupils. The Operations Director will keep a record of lessons taught.

15.6 Instrumental teachers will be asked to monitor the condition of instruments and Headteacher informed of any maintenance needs.

16. RENEWAL OF CONTRACTS

Contracts will be regularly monitored and evaluated by LGBs reporting to the Trust Board. The evaluation report will be received by the relevant governors' committee and passed to the Trust Board. All contracts will be evaluated annually and the Trust Board will determine changes that might be made. Minor contracts will be monitored and evaluated by the Trust Schools Business Manager with the Head Teacher.

17. STAFF TRAVEL

Staff may claim travel expenses when their journeys are for school purposes and the journey has had the prior approval of the Chief Executive Officer or the Head Teacher. The rate of reimbursement for staff using their own vehicles will be as specified by the Trust. Claims should only be made for excess mileage over and above the normal journey from home to school. All claims must be accompanied by a VAT fuel receipt.

No member of staff, including the Executive Head or Head Teacher, may authorise their own travel claim. Travel claims by the Chief Executive Officer must be authorised by the Trust Chair. The Head Teacher must have their travel claim authorised by the Chief Executive Officer.

All payments to employees for expenses, except petty cash reimbursements, must be made via the payroll service.

18. HOSPITALITY AND GIFTS POLICY

Each academy should maintain a Register of Gifts and Hospitality (irrespective of whether or not there are any entries to be entered) which should be used to record gifts both given and received, offered and refused, as detailed in Section 4.8 of the Trust Code of Conduct and Guidelines for Safe Working Practices for the Protection of Children and Staff.

We recognise that many families wish to express their gratitude to staff and gifts under the value of £20 do not have to be recorded in the Register of Gifts and Hospitality. Any over this amount should be registered and the Head Teacher informed.

APPENDIX 1 – Financial Reporting & Responsibility Structure

Record of Financial Responsibility

Financial Year:

| | | | |
|---------------|----------------|----------------|--|
| Date Approved | | Date of Review | |
| Signed | Chair of Trust | | |

Approval of Budget:

| | |
|--|--------------------|
| Delegated to: (Consistent with Trust Board decisions and Schemes of Delegation for Sponsored and Sponsoring Schools) | Trust Board |
| Date of Meeting to Approve Plan | |
| Date of Budget Plan submitted to EFA | |

Financial Reporting Arrangements:

| | Monthly | Termly | Annually |
|--|----------------------------|----------------------------------|--|
| Trust Board/Finance Committee | | Trust Board Report LGB Report | Benchmarking Report Annual presentation of Accounts |
| Chief Executive Officer/Trust Chair | Monthly Summary | | |
| Head Teacher | Monthly summary | | |
| Budget Holder | Departmental Budget Report | | |

Certifying Officers

| Name | Document Type | Individual Transaction Limit |
|---|---------------|--|
| Chief Executive Officer | All | Expenditure above £10000 requires Trust Board approval |
| Head Teacher | All | Expenditure above £5000 requires Chief Executive Officer approval |
| Trust Schools Business Manager | All | Expenditure above £5000 requires Chief Executive Officer approval Approval of Payroll |
| Finance Officer/Manager | All | |
| Value above which three competitive quotations are sought | | £5000 |
| Value above which full competitive tendering arrangements must be applied: <small>Competitive tendering can be considered below this figure</small> | | £75000 |
| Expenditure limit above which Trust Board approval is required: <small>Given by Chair of Trust when signing cheques</small> | | £10000 |
| Limit above which discrepancies revealed by the inventory check should be reported to the LGB/Trust Board: | | £500 |

| | |
|--|----------|
| Limit above which receipts must be issued for cash received: | All cash |
| Value above which Governor/Trust Board approval is required before disposal of equipment: | £500 |

Petty Cash

| | |
|---|------|
| Maximum amount that can be held: | £400 |
| Maximum individual payment: | £50 |

APPENDIX 2 - Guidance for Issue to Responsible Officers (ROs)

The Role of the Responsible Officer

1. The role of the Responsible Officer (RO) is to provide the Trust Board and Local School Standards Board (LGB) with an on-going independent oversight of the School's financial affairs. Most public sector organisations, and a growing number of private sector organisations, are required to have an internal audit service but due to the relatively small size of academies this requirement is thought to be too onerous.

In the absence of an internal audit service it falls to the RO to provide the Trustees with independent assurance that:

- the financial responsibilities of the Trustees are being properly discharged;
 - resources are managed in an efficient, economical and effective manner;
 - sound systems of internal financial control are being maintained and
 - financial considerations are fully taken into account in reaching decisions.
2. The RO should be a governor (but not the chairman), or an appropriately qualified and experienced individual not on the School's staff, with the necessary financial interest and skills to be able to perform the role competently. The RO is not expected to do the detailed accounting work personally, but will be required to check some transactions to ensure that the correct procedures have been followed. The RO will need to be sufficiently familiar with the finances of the School to be able to report to the Trust Board and LGB, and hence indirectly to the EFA, that the above requirements have been met.

If the expertise to carry out the role of RO cannot be sourced from the School Standards Boards of Trust Schools, the Board will appoint an independent agent to carry out the role.

Performance of the RO Role

3. The conditions of EFA grant, and the financial procedures which the EFA expect the School to follow, are described in the DfE Academies Financial Handbook, which expands upon the School's funding agreement with the Secretary of State. Further details may be set out from time to time in financial circular letters, and in the annual funding letters. The main purpose of the RO role is to ensure that these requirements are followed.
4. Responsible Officers are often consulted before significant financial decisions are taken and provide a useful source of advice for academies. However, the RO should also perform a wider role by visiting the School at least once a quarter and undertaking a series of detailed tests to confirm the operation of the main financial systems. Details of the expected checks are shown overleaf.
5. A planned programme of internal checks should be agreed by the audit committee along with the format of any reports given to them following a visit.

Suggested Systems Checks to be Undertaken by the RO Each Year

A test will be undertaken to ensure that the budgets have been loaded into the system correctly.

Payroll

- Select 5 employees from the payroll and check salary details back to personnel records to confirm that the amount paid is correct;
- Check 5 amendments to the payroll to ensure that appropriately authorised source of documentation exists;
- Review the final payroll print for one month to ensure it has been appropriately authorised.

Purchases

- Select 5 payments made within the quarter and ensure:
 - the payment is correctly authorised;
 - the payment is correctly recorded in the accounting system;
 - the invoice is correctly authorised;
 - the invoice agrees to the order;
 - that goods or services have been certified as received;
 - the order is correctly authorised;
 - that the order has been placed with an appropriate supplier.
- Obtain details of any contracts let with a value over a prescribed limit and review documentation to ensure correct quotation/tender procedures have been followed;
- Review progress against any significant capital contracts to ensure payments made are appropriate and progress is satisfactory.

Income

- Review receipts from the EFA and sponsors and check that the amounts received agree to source documentation;
- Select one category of “miscellaneous receipts” and ensure:
 - Parent pay income has been tested
 - appropriate action has been taken on any overdue amounts;
 - primary records of amounts due reconcile to records of monies collected;
 - monies recorded as collected have been banked promptly and in full;
 - ensure monies collected are correctly recorded in the accounting system.

Accounting System

- Review bank reconciliations to ensure that they have been correctly prepared and authorised within set deadlines;
- Review control account reconciliations to ensure that they have been correctly prepared and authorised within set deadlines;
- Review through sample checks the procedures used to prepare financial reports issued to governors and officers of the School and EFA financial returns to be satisfied that they are completed accurately and promptly.

APPENDIX 3 – Evaluation and Development Planning Cycle

| Month | Academy | Local School Standards Board | Trust Finance team | Trust Finance & Audit C'ttee | Trust Board |
|-------|---|--|---|---|---|
| Sept | <ul style="list-style-type: none"> Loads new year's budget onto system | | Ensure all year end invoices are correctly input on to system. Prepare audit file of year end information. | | |
| Oct | | | <ul style="list-style-type: none"> Plans audit across member academies | | |
| Nov | | | | Preparation of Trustees' Annual Report for inclusion in statutory accounts | |
| Dec | <ul style="list-style-type: none"> Prepares Nov period report | | <ul style="list-style-type: none"> Presents consolidated accounts for previous year Returns sent to EFA Information Exchange | <u>Committee meeting</u> <ul style="list-style-type: none"> Reviews Auditors letter to management Ratifies previous year's Trust accounts | <u>Board meeting</u> <ul style="list-style-type: none"> VFM Statement Approves previous year's Trust Audited Accounts |
| Jan | <ul style="list-style-type: none"> Prepares Year To Date reports | <u>SSB meeting</u> <ul style="list-style-type: none"> Reviews Year To Date report | <ul style="list-style-type: none"> Accountants to prepare and submit Accounts Return to EFA based on previous years statutory accounts. Ensure accounts, VFM and business interests are published on website by 31 January. | | |
| Feb | <ul style="list-style-type: none"> Prepares January period report | <u>SSB meeting</u> Reviews Year To Date report | <ul style="list-style-type: none"> | <u>Committee meeting</u> Reviews Year To Date report | |
| Mar | <ul style="list-style-type: none"> Prepares February period report | | <ul style="list-style-type: none"> End of Year Return LGPS submission by payroll provider | | <u>Board meeting</u> Notes Year To Date report |

| Month | Academy | Local School Standards Board | Trust Finance team | Trust Finance & Audit C'ttee | Trust Board |
|--------|---|--|--|--|--|
| Apr | <ul style="list-style-type: none"> Prepares March period report | | <ul style="list-style-type: none"> Check Funding Allocations Preparation of budgets | | |
| May | <ul style="list-style-type: none"> Prepares April period report Prepares follow year's draft budget | <u>LGB meeting</u> Agrees following year's draft budget | <ul style="list-style-type: none"> Prepares curriculum budget allocations (bids) Companies House Annual return (dependent on date Trust company formed) May 31st | | |
| Jun | <ul style="list-style-type: none"> Prepares May period report | | <ul style="list-style-type: none"> Prepares following year's Budget Forecast to EFA Plan audit visits with accountants for October | <u>Committee meeting</u> Ratifies following year's draft budget | <u>Board meeting</u> Approval of Budgets for next academic year Approves Trust and Academy Targets and Plans |
| Jul | <ul style="list-style-type: none"> Prepares June period report | | <ul style="list-style-type: none"> Submits following year's Budget Forecast to EFA Teacher's Pension annual audit by accountants | | |
| August | <ul style="list-style-type: none"> | | <ul style="list-style-type: none"> Year End Procedures | | |

APPENDIX 4

Password Control Procedures

Computer systems used in the school are protected by password security to ensure that only authorised staff have access.

Network Passwords are changed three-monthly. The ICT Technician ensures that access is disabled immediately when staff leave. The system advises staff when they are required to change their passwords.

Graded passwords exist on Integris (the MIS) to provide different levels of access to ensure that no one has inappropriate access. It allows, for instance, a member of staff to read but not alter records. Password change is forced periodically on an automatic basis.

Back-up arrangements

Microsoft has signed up to the EU Safe Harbour agreement, meaning the service complies with EU regulations on where your students' personal data can be stored.

All the data is held in a 24-hour monitored primary data centre in Dublin, and customer data is always replicated to a geographically distinct data centre in the Netherlands for failover purposes. If the primary data centre ceases functioning for any reason, the application software and customer data running on that application software will also be available from the alternate data centre. Office 365 data centres are located in the Netherlands and Ireland.

The data is encrypted both at rest on Microsoft's servers and in-transit over the internet. You can easily get detailed information on who can access your data and when.

The ICT Technician carries out the twice-weekly back-up of the School network. The network is also hosted on two servers that mirror each other every 24 hours. One server is housed in the school office while the other sits in the ICT suite (at the opposite end of the school building). Each night the servers back up to each other so all data will be secure in the event of a fire. Back up is also carried out to an external hard drive which can be removed from the premises.