

Schedule of Financial Delegation

The board of trustees (Governing Body) has wide discretion over its use of the AT's (Academy Trust's) funds. It is ultimately responsible for ensuring economy, efficiency and effectiveness in their use – the three key elements of value for money.

This document has been updated (and should be read) in conjunction with the Academies Financial Handbook (2024) as issued by the DFE, and also the Academy Procurement Policy

(a) The Governing Body will:

- approve the school's medium term financial plan (3-year budget) and review this document in the light of any significant factors that come to the attention of the Governing Body
- approve the school's annual budget and its' submission to the DFE by the required reporting deadline
- formally approve the Schedule of Financial Delegation on an annual basis once it has been fully reviewed and updated by the F & R (Finance & Resources) committee
- ratify the school's financial procedures manual once they have been fully reviewed and signed off by the F & R committee
- ensure the maintenance of a Register of Business Interests of all Governors and staff
- approve orders for all goods and services above £150,000. The Chair of Governors will sign any contracts with a value in excess of £150,000. (subject to the conditions agreed within the Academy's Procurement Policy)
- **Since leaving the EU, UK procurement thresholds no longer fall within OJEU. The UK now has its' own thresholds for public bodies procurement – from the 1st January 2022 the following now applies:**

Type of Contract	Current Threshold	New Threshold (As of 1 st Jan 2024)
Goods	£189,330	£214,904
Services	£189,330	£214,904
Works	£4,733,252	£5,372,609

- Approve write offs or losses over £500 and up to the following limits (subject to a maximum of £250,000):
 - 1% of total annual income or £45,000 (whichever is smaller) per single transaction

- Cumulatively, 5% of total annual income in any financial year per category of transaction
- Anything above these limits must be approved by the DFE
- See the Academies Financial Handbook for further information on write-offs and entering into liabilities

The Finance & Resources (F & R) Committee will:

- review the budget monitoring reports and the projected out-turn position half-termly
- consider and approve the school's medium term budget plan (3 year forecast) in the light of the school's requirements and the level of future resources
- consider the draft school budget and key issues and proposal of the balanced budget for the year for the approval of the Governing Body
- fully review the Schedule of Financial Delegation once a year which is then passed onto the FGB (Full Governing Body) for formal approval
- fully review and sign off the school's financial procedures manual which will then be ratified by the FGB
- consider the completed audit report and any subsequent action plan for implementing the recommendations proposed
- approve virements of money between budget headings over £5,000
- monitor and control expenditure against the budget during the financial year
- set a charging policy for consideration by the Governing Body
- approve and write off bad debts accruing to the school over £200 and up to a value of £500
- approve the bad debts procedures
- review the risks to internal financial control at the AT, and agree a programme of work that will address these risks, inform the statement of internal control, and provide assurance to the external auditors
- undertake an assessment of risk management for insurance purposes at the school
- approve orders for all goods and services above £50,000 and up to a value of £150,000 (subject to the conditions agreed within the Academy's Procurement Policy)
- approve the Procurement & Tendering policy
- approve the charging policy for income
- approve and periodically review the policy for security arrangements at the school (including procedures for call-out and key replacements)
- to determine a value above which assets should be recorded on the school's inventory
- to determine a value above which discrepancies in the inventory should be reported to the Governing Body
- approve the policy for disposal of surplus stock and equipment and the sale of property, other than land and buildings
- approve all accounting policies as prepared by the Academy and in line with the Academies' Financial Handbook requirements
- approve the school's lettings policy and the standard lettings charges payable by hirers of the school premises
- ensure that the school's Data Protection Registration is renewed annually
- The Chair of the F & R Committee shall act as Chief Officer for the purpose of signing contracts over the value of £100,000. A second signature is also required. This will be the Headteacher or the Director of Finances & Resources.
- To review on an annual basis the school's contract register

(b) The Chair of Governors will:

- (along with the Headteacher) approve all financial returns as required by DFE/DfE
- open and approve bank accounts or the variation of signatories thereto approve all payments made to the Headteacher personally, i.e. reimbursement of payments for goods/services purchased on behalf of the school and/or personal expenses incurred, e.g. travel expenses; providing the total in any one term is less than £1,000. This amount relates to all types of expenditure that the Headteacher might incur and not just travel related. For expenses above this amount the F & R committee will approve the expenses

(c) The Board of Members will:

- on a yearly basis (at the AGM), formally review the recommendations given to them for the appointment of the school's Auditors and agree the appointment of

The Headteacher (aka the Academy Trust's Accounting Officer)

AT Accounting Officers are personally responsible to Parliament and to the Accounting Officer at the DFE for the resources under their control. They must ensure that there is appropriate oversight of financial transactions and are responsible for:

- ensuring regularity & propriety
- ensuring prudent and economical administration
- avoiding waste and extravagance
- securing value for money through the efficient, effective and economic use of available resources and
- the day to day organization, staffing and management of the AT. The role and financial responsibilities of the Headteacher (AO) cover several budgetary, planning, control and reporting subheadings as follows.

School Development Plan:

- Prepare the school's SEF which incorporates the development plan in consultation with key members of the school and the Governing body/AT
- Secure the implementation of the development plan with the collective support of the school staff.

Financial Planning: The Medium-Term Financial Plan:

- Prepare a three-year medium-term budget based on the cost of current policies, the proposals for change (drawn from the school's development plan) and estimate the level of future resources.

Annual Budget Plan:

- Prepare the school's draft annual budget, based on the agreed objectives of the school as set out in the development plan; these are for consideration by the F & R Committee.

Budget Monitoring and Control

- Authorise virements between budget headings up to a value of £5,000
- Authorise additional budget allocations of up to £5,000
- Monitor and control expenditure against the budget during the financial year; including

approval of reports for the F & R Committee and Governing Body, and the production of a register of staff responsible for managing budgets

- Ensure that the AT has a clear plan for how it will use any surplus GAG to benefit their pupils
- Ensure that budget forecasts sent to the DFE declare any unspent funds expected to be carried forward

Annual timetable for budget management

- Ensure that the Academy operates to the financial reporting timescales as set by the DFE or as per the Academies Financial Handbook

Financial reporting to the DFE

- In conjunction with the Chair of Governors, approve all year-end accounts, new budget submissions and any other financial returns as required by the DFE/DfE
- Prepare the Accounting Officer's statement on governance, regularity, propriety, and compliance as part of the AT's annual report

Audit and Inspection Reports

- Work with the external auditors and HCC Internal Audit to ensure sound financial management of the AT
- Produce a formal response to the audit reports, and action plans showing how the recommendations will be implemented.

Retention and disposal of accounting records

- Maintain complete financial accounts and full supporting financial records for all accounts.

Computer systems and the Data Protection Act 2018 (General Data Protection Regulations)

- Ensure that the school complies with the requirements of the Data Protection Act 2018 (The Data Protection Act 2018 is the UK's implementation of the General Data Protection Regulation (GDPR) - the setting up and maintaining of access profiles for system users and the production and security of back-up disks and files, to the IT Team.

Banking arrangements

- Authorise payments as required and to be one of the joint signatories for the Academy bank account (cheques and BACS payments)
- Ensure that there is segregation of duties so that more than one person is responsible for reconciling and checking the Academy bank accounts
- Approve bank reconciliations monthly
- Approve the arrangements made to bank monies

Petty cash

- To ensure that no more than £500 is held in the school as petty cash and ensure the periodic check of the completeness of financial records.

Personnel and payroll

- To ensure that periodic reconciliations of gross pay with contracts and other authorised documents are undertaken.
- Authorise staff pay advances up to the value of £1000. Anything above this must be approved by the Chair of Governors. If the advance is for the Headteacher then this must be approved by the F & R committee.
- Put together business cases for staff severance payments and compensation payments when required. These must be approved by the AT's Board through the Personnel committee, and must show careful appraisal of the facts, including legal advice and that value for money will be achieved. Consideration must be given as to whether the AT would successfully defend the case at employment tribunal if settlement not made. If the non-statutory element of the payment is for £50,000 or more, then prior approval will need to be sought from HM Treasury, via the DfE. (Please see the AFH for further clarification around the processing of staff severance payments and also compensation payments as a result of loss or injury)
- Use of confidentiality clauses associated with severance payments do not prevent an individual's right to make disclosures in the public interest (whistleblowing) under the Public Interest Disclosure Act 1998
- To review all performance related pay grade changes and present to the Personnel committee for approval

Purchasing - provision of goods and services

- Monitor purchasing regulations to ensure compliance by the school.
- Ensure that a minimum of 2 written quotes are sought for purchases and contracts valued at over £5,000 and up to a value of £10,000. If it is above £10,000 and up to £50,000 then 3 written quotes must be obtained wherever possible. (Some categories may be subject to referral to the governors for approval, e.g. contracts for more than one period, such as leases, or of a particular type, e.g. those that relate to premises.)
- Use of the Crescent Purchasing Consortium (CPC) and other DfE procurement portals is recommended by the DfE for large scale purchases, for e.g. Insurance. Tendering support and services can also be provided by HCC as well as many other independent Consultants
- To jointly act as Chief Officer along with the Director of Finances & Resources for the purpose of signing contracts with a value of between £10,000 and £100,000
- UK Public Body Guidelines should also be followed when tendering for purchases/contracts
- Ensure that a Contracts Register is maintained and kept up to date

Leasing

Obtain approval on the following basis:

- "Finance Leases" include an element of borrowing, and these are now an option for trusts. There is an approved list that do not require prior approval by the DfE.. Any

not on this list will still require approval by the DfE.

- Taking up a leasehold or tenancy agreement on land or buildings from a third party for a lease term of seven or more years
- Granting a leasehold or tenancy agreement on land or buildings to a third party for any duration
- Operating Leases do not require prior approval however these still require disclosure in the accounts

Orders for goods and services and payment of accounts

- Approve orders for goods and services up to the value of £50,000
- Control the placing of orders for the purchase of all goods and services by budget holders. Any orders over £1,000 require a co-signatory (either the D of F & R or the Headteacher). The authorisation of employee-related expenses to be paid through the school's payroll provider (e.g., employee's overtime, special allowances & travel expenses, etc.). Reimbursement of expenses for food purchased during school trips may be processed directly from the Finance Office (as per the expenses procedures).

Income

- Set suitable controls for the recording and collection of monies due, and for the movement and banking of monies for all accounts under the control of the school.
- Authority to write off bad debts accruing to the school from parents, pupils, and hirers of up to £200
- Ensure the security of monies held on site.

Security of stocks and other property

- Produce and implement a policy for security arrangements at the school (including procedures for call-out and key replacements).
- Ensure the physical security of the school's assets and maintain and periodically inspect an up-to-date inventory.
- A policy is available for the disposal of surplus stock and equipment and property, other than land and buildings, and for authorising items for disposal. Ensure a register of key holders is kept up to date.

Insurance

- Ensure that there is adequate insurance cover for the school, and that there is a register of policies taken out. The D of Finances & Resources to act as the main point of contact for insurance purposes and to ensure that policies are reviewed on an annual basis

Supervise contractors and service providers

Supervise contractors and service providers to ensure the receipt of best value for money and compliance with legislation.

Lettings

- Ensure that the most effective use is made of the school premises, and this operates in line with the Lettings Policy as approved by the Governing Body

(d) Delegations from the Headteacher

The Headteacher has delegated the following responsibilities:

Budget monitoring and control

- The control and monitoring of budgets to the Director of Finances & Resources (hereafter known as D of F & R)
- The preparation of all financial reports for the F & R committee by the D of F & R

Financial Reporting

- The preparation of the year-end accounts and other returns as required by the DFE for consideration by the Headteacher, to the D of F & R
- **Banking arrangements**
- The signing of cheques, all of which must be signed by two signatories listed in Appendix A
- The input of BACS payments to the Finance Team, and authorized by two approved users
- The control and reconciliation of the school's bank accounts for consideration by the Headteacher to the D of F & R
- The preparation of receipts for banking to the Finance Team and the physical banking of monies to the Finance Team.

Petty cash

- The maintenance of accounting records, the security and regular reconciliation of petty cash, to the D of F & R

Personnel and payroll

- Personnel records to be held securely by the HR Manager/HR Admin Assistant. Any changes which affect payroll to be advised to the D of F & R so that the budget can be updated and for the monthly reconciliations of payroll which are also carried out by the D of F & R
- The HR Admin Manager to complete all new employee starter forms and any contractual changes required for existing staff. These are signed off by the HT, or in her absence the D of F & R
- Payroll information to be held securely by the D of F & R/HR Admin Assistant
- Determining employee status for all individuals working on behalf of the school (i.e. not contracted through payroll) is done by the Finance Officer along with the D of F & R.
- Monthly payroll returns submitted to an external provider, who process all payments to staff, are completed by the HR Admin Assistant, checked by the HR Manager and then authorised by the D of F & R and fully signed off by the HT

Leasing

- The maintenance of a register for all leases held by the school to the D of F & R

Orders for goods and services and payment of accounts

- The maintenance of an authorised signatory list for orders to the D of F & R.
- The maintenance of the school's contract register
- The signing of contracts with a value up to £10,000 to the D of F & R. Anything above this value (up to £100,000) to be signed by the Headteacher plus the D of F & R
- The authority for the signing of official orders for the purchase of goods and services up to the value of £1,000, other than by the Headteacher, to the relevant budget holder (full list of budget holders can be found in the Finance Office)
- The confirmation of the receipt of goods and services, by either the Budget Holder and/or Finance Team
- The preparation of cheques/BACS payments for payment of services, to the Finance Team.
- The preparation and submission of invoices to the Finance Team.

Value Added Tax

- The D of F & R (with support from the Academy's appointed Accountants) will monitor the regulations on VAT, ensuring compliance by the Academy
- The VAT return to be completed on a monthly basis by the Finance Team with assistance from our VAT specialist (from appointed Accountants) as required

Income

- Income is processed through School Gateway).
- The Lettings Assistant may also receive income (cheques) from private hirers which is passed as soon as possible to the Finance Office (although this is rare as most is received via the bank account)

Site Works & Contractors

- The D of F & R, along with the Estates Manager have the authority to meet with contractors, with regards to obtaining quotes for possible works and to discuss these, with a view to putting forward recommendations to the Headteacher/Governing Body where required. For maintenance and preventative works under the value of £20,000 the D of F & R has the authority to give the go ahead (subject to the appropriate signatory limits). Anything above this to be discussed with the Headteacher prior to confirming the works.
- The D of F & R, and the Estates Manager to be the main points of contact for contractors both during term time and during school holidays.
- For IT related works, the IT Team will be the main point of contact

Retention and disposal of accounting records

- The retention, secure storage, and disposal of accounting records in accordance with statutory requirements, to the D of F & R and Finance Assistants
- The maintenance of full financial records for all accounts, to the D of F & R and Finance Assistants

Asset Management, computer systems and the Data Protection Act 1998/General Data Protection Regulations (GDPR)

- Ensure that the school complies with the requirements of the Data Protection Act 1998. – Since May 2018 we have ensured compliance to the new GDPR (General Data Protection Regulations) which replaces the DPA 1998
- The setting up and maintaining of access profiles for system users, and the production and security of back-up disks and files, to the IT Team. This will be overseen by the D of F & R who also line manages the IT Team
- To ensure that the Academy has a robust asset management database in place that is always kept up to date
- Ensuring that the Academy maintains an up to date, accurate contracts register and that all ICT contracts are monitored and managed effectively and reviewed regularly

School Journeys & Trips

- All journeys/trips are now paid for via School Gateway. This is also the case for any other school events that require donations/payments (for e.g., non-uniform days)
- The trip leaders are responsible for ensuring that their trip is financially viable
- Once the trip/journey has taken place, a reconciliation of all income received, and expenditure incurred, is completed by the member of SLT with responsibility for Trips. This member of SLT (in conjunction with the Headteacher) will also decide what happens with regards to any surpluses/shortfall resulting from any trips

Lettings

- The Lettings Assistant is responsible for the day-to-day administration of the school's lettings, to include (along with the other Finance Assistant) the processing of invoices for the use of the school premises
- The Lettings Assistant & D of F & R have the authority to agree one off bookings at amended amounts due to the individual circumstances - for e.g., if there are higher on-costs due to it being a bank holiday, or if there are no cleaning costs involved. These will be documented for future reference
- The Lettings Assistant & D of F & R have the authority to agree amended charges for regular hirers dependent on individual circumstances – for e.g., if there has been a problem with the site preparation, or if the school had to close unexpectedly. These will be clearly documented for future reference
- The Lettings Assistant & D of F & R will prepare for the F & R committee an annual review of the lettings charges, as well as half termly updates

Internal Scrutiny

The school has entered into an SLA with the Local Authority Internal Audit department, who will carry out termly checks and produce an Annual Assurance Report in line with the DFE requirements. Please see Appendix B for the 2024-25 SLA.

Appendix A

Named Signatories for Signing Academy Cheques

(two signatures required for all cheques)

Ms A F Thomson – Headteacher (& Accounting Officer)

Mrs D Dean – Director of Finances & Resources

Mr M Fitzgibbon – Senior Deputy Headteacher

Mr A Stanton – Deputy Headteacher

BACS Payments – These require one inputter and two authorisers and can be any of the following named individuals:

- **Diana Dean**
- **Sharon Roberts**
- **Stephanie Warren**
- **Karen Sen**

Appendix B

Service Level Agreement (SLA) for the Provision of a Programme of Internal Scrutiny

Provider is Hertfordshire County Council and recipient of the Services is The Marlborough Science Academy “the Academy”, referred to together as “the Parties”.

Whereas:

SIAS of Robertson House, Six Hills Way, Stevenage, SG1 2ST (contracting as Hertfordshire County Council “HCC”) will provide a programme of Internal Scrutiny for The Marlborough Science Academy “the Academy” of Watling Street, St Albans, Hertfordshire, AL1 2QA.

1. The Service and Service Delivery

- 1.1. In consideration of the Academy paying the fees set out in part 2.1, HCC shall deliver an agreed programme of internal scrutiny activities (“the Services”) as set out in Appendix 1 to this agreement to provide independent assurance to the academy and its board that its financial and non-financial controls and risk management procedures are operating effectively.
- 1.2. Within the agreed work programme, the internal scrutiny will focus on:
 - evaluating the suitability of, and level of compliance with, financial and non-financial controls. This includes assessing whether procedures are designed effectively and efficiently and checking whether agreed procedures have been followed.
 - offering advice and insight to the board of the Academy on how to address weaknesses in financial and non-financial controls, acting as a catalyst for improvement, but without diluting management’s responsibility for day to day running of the trust.
 - providing assurance that adequate arrangements are in place to ensure that risks are being adequately identified, reported and managed.

- 1.3. HCC and the academy will agree at the start of the academic year a risk-based programme of work, that must be approved by the academies Audit and Risk Committee, with this forming the schedule of work for the period of this agreement.
- 1.4. HCC will adhere to the requirements of the Academy Trust Handbook in relation to the delivery principles for the internal scrutiny work programme.
- 1.5. HCC will provide a report upon the completion of each internal scrutiny visit, summarising the work performed, key findings and recommendations to enhance financial and non-financial controls and risk management. In addition, an annual summary report will be produced which will be issued to the academy by 31 December after the completion of the final internal scrutiny visit of the academic year.
- 1.6. The Services shall be provided within the current academy year from 10 October 2024 to 31 August 2025. The Parties may agree to an extension to the term of this Agreement.
- 1.7. HCC shall be contactable between the hours of 09:00 to 17:00 Monday to Friday excluding any public holidays or such other periods and times as the Parties shall agree in writing.

2. Fees

- 2.1 The fees in relation to the Service for the period 10 October 2024 to 31 August 2025 are £3,300 plus VAT. This will cover the annual work programme for the Academy. Payment terms are set out in Appendix 2 to this SLA.
- 2.2 The Academy shall be invoiced at the completed of each agreed visit.
- 2.3 The Academy shall pay such amounts within thirty (30) days of the date of such invoice.

3. Personnel

- 3.1 Services will be provided by experienced internal auditors from the Shared Internal Audit Service (SIAS).

4. Data Protection

- 4.1 To facilitate the performance of the Services by HCC the Academy will make available to HCC any data necessary for the performance by HCC of the Services in line with the protocols set out in Appendix 3.

5. Contract Period

- 5.1 This SLA is for the current academic year from the date of signing. A new SLA will be required for the continuation of the service thereafter.

- 5.2 Where the Academy provides less than 7 days' notice of cancellation of an agreed internal scrutiny visit and does not reschedule, the Academy remains liable for the cost of that visit. No refunds will be given.

6. Academy Responsibilities

- 6.1 The Academy shall comply with the obligations set out in Appendix 1 of this SLA.

7. Complaints

- 7.1 Should either Party have a complaint or issue in relation to the Service provided which it wishes to discuss, wherever possible, it should be resolved through the normal day to day contacts or through the contacts listed below.

Academy contact:

Diana Dean

Director of Finance and
Resources

Tel: 01727 731332

HCC contact:

Darren Williams

Head of SIAS

Tel: 01438 844341

8. Additional Work

- 8.1 Under this SLA additional work outside of that specified in Appendix 1 may be commissioned at the request of the Academy and in agreement with HCC. All such work must be formally agreed between HCC and the Academy in writing before HCC will start work and will be charged at a rate of £440 per day (exc. VAT), with the number of additional days required agreed with the Academy.
- 8.2 SIAS governs itself by adherence to the Public Sector Internal Audit Standards ("PSIAS"). These standards outline the fundamental requirements for the professional practice of internal auditing and the evaluation of the effectiveness of an internal audit function's performance. Therefore, SIAS will only undertake additional work after discussion with the Academy and where it is compliant with the requirements of the PSIAS.
- 8.3 Such work must be commissioned through a request from the Academy in writing (or e-mail) and formalised through a Terms of Reference which will set out clearly the agreed scope and cost of the work proposed. Upon written authorisation of the Terms of Reference by the Academy to HCC the terms and conditions within this SLA will apply to the additional services set out in the Terms of Reference. SIAS will incorporate knowledge of the risks and controls gained from additional work into evaluation of the Academy's risk management and internal control processes.

- 8.4 SIAS reserves the right to decline additional work requests for any reason without this constituting a breach of the SLA. If additional work could compromise the independence of SIAS, HCC may be able to direct the Academy to our external delivery partners who may be able to facilitate the delivery of additional work with the agreement of the Academy.

9. Representatives

- 9.1 The Parties' representatives for the purposes of this Agreement are as set out below:

Academy's Representative: Annie Thomson (Headteacher)

HCC Representative: Darren Williams

10 Agreement

The parties agree to the provisions outlined above:

Signed on behalf of HCC

Date 10/10/2024

Signed on behalf of the Academy

Date

APPENDIX 1 - SERVICE DELIVERY

HCC will:

1. Visit to carry out internal scrutiny checks on the pre-agreed dates, arriving at a mutually agreed time. *
2. Provide the Academy with a booking letter confirming the date of the visit, the name of the Auditor and details of documentation required in advance of and during the audit.
3. Complete the agreed programme of work that has been approved by the academy.
4. Leave the Academy with a summary of key findings and recommendations for improvement and agree timescales for implementation.
5. Review implementation of recommendations made during the previous internal scrutiny visits.
6. Send a confirmation letter for the Headteacher, Director of Finance & Resources, Chair of the Finance Committee and Chair of the Audit Committee.
7. Ensure that Internal Auditors only use the information obtained to complete an engagement. It will not be used in a manner that would be contrary to the law, for personal gain, or detrimental to the legitimate and ethical objectives of the Academy.
8. Disclose all material facts known which if not disclosed could distort a report or conceal unlawful practice.

The Academy will:

1. Give HCC at least 28 days' notice of the date of the next required visit to carry out internal control checks.
2. Provide the HCC internal auditor with a quiet workspace that includes a power supply and ideally Wi-Fi access.
3. Ensure that the records are ready for inspection and maintained in good order.
4. Ensure key financial staff (Director of Finance & Resources and their team) are available to answer questions and provide requested documentation and receive feedback at the end of the day. (If the Headteacher or any of the governors want to attend, they should also be available at this time).
5. Implement any recommendations left by the Auditor within the agreed timescales.

*In unforeseen circumstances the Auditor may need to re-arrange the visit date, which will be agreed with the Academy.

APPENDIX 2 - SERVICE CHARGE: PAYMENT TERMS

The Academy shall pay the total Fee in full within 30 days of the date of the invoice for the total sum of £3,300+ VAT per year.

Invoices shall be sent to:

Diana Dean
Director of Finance and Resources
The Marlborough Science Academy
Watling Street
St Albans
Hertfordshire
AL1 2QA

APPENDIX 3 – DATA SHARING AGREEMENT AND SCHEDULE

This appendix is to be read in conjunction with Clause 4 of the main agreement.

1. ORGANISATIONS

Organisation Name	Hertfordshire County Council	
Address	Shared Internal Audit Service, Robertson House, Six Hills Way, Stevenage, SG1 2ST	
Lead Contact Name	Darren Williams	
Their contact details	Phone 01438 844341	Email Darren.williams1@Hertfordshire.gov.uk

Organisation Name	The Marlborough Science Academy	
Address	Watling Street, St Albans, Hertfordshire, AL1 2QA	
Lead Contact Name	Diana Dean	
Their contact details	Phone 01727 731332	Email D.Dean@marlborough.herts.sch.uk

2. DEFINITIONS

Agreed Purposes: the purposes for which the personal data is to be shared, held and used in relation to specific data processing activities, as described in the Schedule to the agreement.

Data controller, Data processor, data subject, personal data, processing and appropriate technical and organisational measures: as set out in the GDPR.

Data Protection Legislation: the GDPR (being the General Data Protection Regulation (EU 2016/679)), and the Privacy and Electronic Communications (EC Directive) Regulations 2003, or, from the date it comes into force in the UK, the e-Privacy Regulation (as applicable), and the DPA 2018, and any guidance or codes of practice issued by the Information Commissioner from time to time (all as amended, updated or re-enacted from time to time).

Permitted Recipients: The Parties, the employees of each Party and any third parties engaged to perform obligations in connection with this agreement.

Shared Personal Data: the personal data to be shared between the

Parties under clause 3.1 of this agreement and as set out in the attached Schedule which specifies categories of personal data relevant to categories of data subjects.

3. DATA PROTECTION

3.1 Shared Personal Data

This schedule sets out the framework for the sharing of personal data between the Parties as data controllers. Each Party acknowledges that one Party (the "Data Discloser") will regularly disclose to the other Party (the "Data Recipient") Shared Personal Data collected by the Data Discloser for the Agreed Purposes.

3.2 Effect of Non-Compliance with Data Protection Legislation

Each Party shall comply with all the obligations imposed on a data controller under the Data Protection Legislation, and any breach of the Data Protection Legislation by one Party shall, if not remedied within 30 days of written notice from the other Party, give grounds to the other Party to terminate this agreement with immediate effect.

3.3 Particular obligations relating to data sharing

Each Party shall:

- (a) ensure that it has all necessary notices and consents in place to enable lawful transfer of the Shared Personal Data to the Permitted Recipients for the Agreed Purposes.
- (b) give full information to any data subject whose personal data may be processed under this agreement of the nature such processing, where required to do so by the Data Protection Legislation. This includes giving notice that, on the termination of this agreement, personal data relating to them may be retained by or, as the case may be, transferred to one or more of the Permitted Recipients, their successors and assignees.
- (c) process the Shared Personal Data only for the Agreed Purposes.
- (d) not disclose or allow access to the Shared Personal Data to anyone other than the Permitted Recipients unless required by Law.
- (e) ensure that all Permitted Recipients are subject to written contractual obligations concerning the Shared Personal Data (including obligations of confidentiality)

which are no less onerous than those imposed by this agreement.

- (f) ensure that it has in place appropriate technical and organisational measures, reviewed and approved by the other Party, to protect against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data.
- (g) not process or transfer any personal data outside the European Union without the prior written consent of the Data Discloser, except where such processing or transfer is in/to a territory which has adequate levels of protection (as confirmed by a European Commission decision in accordance with the Data Protection Legislation) or an arrangement is in place under Articles 46 and 47 of the GDPR.
- (h) ensure that only information which is relevant to the purpose set out in the attached Schedule will be shared and no irrelevant or excessive information is disclosed by one Party to the other.

3.4 Mutual assistance

Each Party shall assist the other in complying with all applicable requirements of the Data Protection Legislation. In particular, each Party shall:

- (a) consult with the other Party about any notices given to data subjects in relation to the Shared Personal Data.
- (b) assist the other Party in responding to any request from a data subject and in ensuring compliance with its obligations under the Data Protection Legislation with respect to security, breach notifications, impact assessments and consultations with supervisory authorities or regulators.
- (c) notify the other Party without undue delay on becoming aware of any breach of the Data Protection Legislation.
- (d) wherever possible use compatible technology for the processing of Shared Personal Data to ensure that there is no lack of accuracy resulting from personal data transfers.
- (e) wherever possible use compatible datasets and ensure that Shared Personal Data is recorded in the same manner.
- (f) review the Shared Personal Data held by it no less

frequently than every 12 months to ensure that the data shared is accurate.

- (g) maintain complete and accurate records and information to demonstrate its compliance with this clause 3.4; and
- (h) provide the other Party with contact details of at least one employee as point of contact and responsible manager for all issues arising out of this agreement and the Data Protection Legislation, including the joint training of relevant staff, the procedures to be followed in the event of a data security breach, and the regular review of the Parties' compliance with the Data Protection Legislation.

4. INDEMNITY

Each Party shall indemnify the other against all liabilities, costs, expenses, damages and losses (including but not limited to any direct, indirect or consequential losses, loss of profit, loss of reputation and all interest, penalties and legal costs (calculated on a full indemnity basis) administrative fines and losses from data subject claims and all other reasonable professional costs and expenses) suffered or incurred by the indemnified Party arising out of or in connection with the breach of the Data Protection Legislation by the indemnifying Party, its employees or agents, provided that the indemnified Party gives to the indemnifier prompt notice of such claim, full information about the circumstances giving rise to it, reasonable assistance in dealing with the claim and sole authority to manage, defend and/or settle it.

5. DATA RETENTION AND DELETION

Any Shared Personal Data must only be retained for as long as strictly necessary for the purposes of the sharing set out in the attached Schedule. Each Party shall regularly review the information held by it to ensure that retention of the Shared Personal Data is still required for the stated purpose; any information that no longer needs to be retained shall be securely deleted by the relevant Party. Any such review of the Shared Personal Data must be conducted in accordance with the relevant Party's document retention policy, as amended from time to time.

(For the avoidance of the doubt, the relevant Party for the purpose of this clause shall be the Party that holds the particular Shared Personal Data).

6. FREEDOM OF INFORMATION (FOI) REQUESTS

Requests covered by the Freedom of Information Act 2000 are requests for recorded information held by a public authority and ALMOs that is not personal.

If Hertfordshire County Council receives a FOI request and the data is identified as belonging to Hertfordshire County Council, it will be the responsibility of the lead contact in section 1 for Hertfordshire County Council to contact the other organisation, usually the lead contact in section 1 who will take the lead as far as the request is concerned. Communication must take place speedily thus allowing the servicing of the request to take place within the statutory 20-day time period.

7 REVIEW DATE

Each Party shall review this agreement every 12 months to ascertain whether the information sharing initiative is still required. If the information sharing is no longer required, this agreement should be terminated in accordance with clause 8 below (Termination of or withdrawal from this agreement).

8 TERMINATION OF OR WITHDRAWAL FROM THIS AGREEMENT

- 8.1 If either Party wishes to terminate or withdraw from this agreement, it must give at least 2 months' written notice to the other Party.

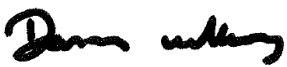
8.2 In the event that a Party withdraws from this agreement, or this agreement is otherwise terminated, each Party shall ensure that the Shared Personal Data held by it is reviewed and, where possible, securely deleted without delay. Where it is not possible to securely delete the Shared Personal Data on termination of this agreement, each Party shall retain and eventually securely delete the Shared Personal Data in accordance with its own data retention policy.

9 GENERAL

- 9.1 No waiver of any of the provisions of this agreement shall be effective unless it is expressly stated to be a waiver and communicated by the waiving Party to the other in writing.
- 9.2 Nothing in this agreement confers or purports to confer on any third party any benefit or any right to enforce any term of this agreement pursuant to the Contracts (Rights of Third Parties) Act 1999.
- 9.3 No variation to the terms of this agreement shall be effective unless approved in writing by the Parties.
- 9.4 This agreement shall be considered as a contract made in England and according to English law and shall be subject to the exclusive jurisdiction of the English courts to which the Parties hereby irrevocably submit.
- 9.5 If any provision of this agreement is held by any court or other competent authority to be invalid or unenforceable in whole or in part the validity of the other provisions of this agreement and the remainder of the provision in question shall not be affected.
- 9.6 Neither Party shall be entitled to assign, novate or otherwise dispose of any or all of its rights and obligations under this agreement without the prior written consent of the other Party, such consent not to be unreasonably withheld or delayed.

10 AGREEMENT SIGNATURES

Those organisations signed below accept the terms of the agreement defined above.

Organisation	Hertfordshire County Council	Date	10/10/2024
Lead Officer Name: Darren Williams		Signature: 	

Organisation	The Marlborough Science Academy	Date	
Lead Officer Name: Diana Dean		Signature:	

DATA PROCESSING SCHEDULE

Purpose of Processing	<p>The purpose of this SLA is for HCC to deliver the internal scrutiny function for the academy. The establishment of arrangements for internal scrutiny is a requirement for academies within the Academy Trust Handbook.</p> <p>Academies must comply with the handbook as a condition of their funding agreement. It provides an overarching framework for implementation of effective financial management and control.</p> <p>HCC will provide a report upon the completion of each internal scrutiny visit, summarising the work performed, key findings and recommendations to enhance financial and non-financial controls and risk management. In addition, an annual summary report will be produced which will be issued to the academy by 31 December after the completion of the final internal scrutiny visit of the academic year.</p>
Categories of Data Subject	<p>Typically, the data subjects would include:</p> <ul style="list-style-type: none"> • Adults • Children (pupils of the Academy) • Employees of the Academy • Third Parties (e.g., Hirers of Academy Premises and Suppliers)
Categories of Personal	In performing the internal scrutiny

Data	<p>function, HCC will require unrestricted access to sufficient information to identify and verify the operation of key governance and internal controls.</p> <p>The specific information required will be dependent on the agreed programme of work, however it could typically include (but is not limited to): -</p> <ul style="list-style-type: none"> • Payroll reports (monthly payroll showing names and amounts), staff contracts (to verify payroll amount), HIP report on Headteacher annual performance review, additional hours / overtime / expenses claim forms, supporting information for redundancy or other material one-off payments. • Staff annual performance (appraisal) results • Supplier Contracts, IR35 tests and results, Contract monitoring minutes. • Hirer's insurance for lettings (third parties) • Declarations of interest • Applications, attendance schedules and invoices for Music Lessons, aged debt reports / recovery letters for outstanding debts and write off information which would potentially be for individual parents. • Free Academy meals reports, debt recovery records for o/s Academy meals charges, adult (staff) free meals records. <p>Where elements of personal data are not required and would not impact on the performance of audit testing, the academy will be entitled to redact such data on the reports or information supplied.</p>
Legal Basis for Sharing Personal Data	Legitimate Interests
Method of processing	Data will be obtained through the

	<p>following methods:</p> <ul style="list-style-type: none"> • Hard Copy Documents - these would be scanned by the Auditor if required, either on site, or with the current social distancing environment at an HCC site - with the documents then destroyed or returned to the academy. • Electronic data - any transfer of data in an electronic form would be via Herts FX and where considered sensitive information would be password protected. • Audit Working Papers - the results of audit testing (which could include names / other details) may be recorded on our template documents. These would be saved on the HCC network with the SIAS folders. • Any documents required to support audit working papers would be saved on the SIAS folders within the HCC network and for particularly sensitive documents would be password protected.
Recipients' use of the information	<p>The information obtained will be used to demonstrate the application of key elements of the internal control framework, which may involve compliance testing. Results of such testing will be recorded on audit working papers and may on occasions involve the use of the data obtained to perform additional calculations to demonstrate the timely and accurate application of controls.</p> <p>HCC will provide a report upon the completion of each internal scrutiny visit, summarising the work performed, key findings and recommendations to enhance financial and non-financial controls and risk management. In addition, an annual summary report will be produced which will be issued</p>

	to the academy by 31 December after the completion of the final internal scrutiny visit of the academic year.
Period Information will be retained for	<p>Six (6) years from last audit file action, i.e., issue date of final audit report.</p> <ul style="list-style-type: none"> • Audit Working Papers (AWP) – objectives, risks, results of testing and quality review • Audit test schedules and other testing documentation • Internal control questionnaires • Draft Audit Reports • Correspondence (including emails, management letters, advice and consultancy) • Reports and Audit evidence without personal and sensitive data. <p>Ten (10) years from issue date.</p> <ul style="list-style-type: none"> • Final Audit Reports and Annual Reports <p>To be destroyed / deleted by the end of the subsequent audit year to which the audit relates</p> <ul style="list-style-type: none"> • Audit evidence containing personal and sensitive data (including any data that can identify an individual, including reference numbers)
Location where Information will be held	<p>Electronically received data will be held on Hertfordshire County Council's Network, within the SIAS restricted folders.</p> <p>Physical records will be retained until scanned into a Pdf format. Where this is required, such records will be held in locked cabinets within the SIAS offices in County Hall, Hertford.</p>
Destruction of Information	Physical records will either be destroyed through the Council's confidential waste disposal systems or returned to the Academy.

	Electronic data and records will be deleted from the Council's network folders in line with the agreed data retention schedule.
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