Sandwell Community School

Internal Financial Controls

Author	Dawn Broadbent	Version 1
Policy Updated	13th May 2025	
Review	9th December 2025 (amendments)	
Next Review	12th May 2026	

Contents

Overview 3

Financial Management (Scheme of Financial Delegation) 3

Procurement Process 3

Setting Up a New Supplier 3

Segregation of Duties 4

Segregation of Duties Table 4

Request to Order 5

Deliveries 5

Invoicing Process 5

Petty cash holdings and payments .... Error! Bookmark not defined.

Procurement Card Procedure 6

Asset control across each Campus 6

List of Appendices

Appendix A – New Supplier Form 8

Appendix B – Order Form .... Error! Bookmark not defined.

Appendix C – Procurement Card .... Error! Bookmark not defined.

Appendix D – Procurement Card Log 11

Overview

The Executive Head Teacher, Governing Body and staff at Sandwell Community School promote the highest standards of probity in dealing with financial issues. We have a comprehensive financial management system within school, which operates centrally from the West Bromwich campus, ensuring our finances are managed honestly and reliably.

School Financial Objectives and aims:

- Establishing proper financial management arrangements and accounting procedures
- Maintaining a reliable system of internal, safeguarding against fraud
- Ensure that funds are used for the purpose intended
- Ensuring that the requirements of accountability under public finance are fulfilled
- To use the resources provided to the school to the benefit of all pupils.
- To abide by the principles of **best value** to ensure resources are targeted to priorities outlined within the school improvement plan.
- To utilise the school facilities and services to benefit schools and the local community
- To utilise funds to support of the philosophy and ethos of the school and all other policy statements.

In order to allow effective management of the school's budget, the Governing Body have delegated the day-to day management to the Executive Head Teacher, who is responsible for ensuring that the correct financial procedures and practice are adhered to.

Financial Management (Scheme of Financial Delegation)

Procurement Process

To demonstrate that **value for money** has been obtained, three written quotations will be obtained in respect of any single purchase or contract being placed in excess of £1,000. Successful and unsuccessful quotations will be retained for six plus current years. (Verbal quotations will be recorded and dated by hand).

- If a quotation other than the lowest is accepted, the reasons for this should be recorded in the minutes of the governing body. Demonstrating the reasons why better Best Value for money has been sought.
- Orders for purchases or works valued in excess of £50,000 must be subject to formal tender and contract.

Setting Up a New Supplier

As per SMBCs procurement contract procedure rules any new suppliers must be agreed with SMBC by completing a V4 form (refer to appendix A page 8). This form needs to be completed and sent to suppliers@sandwellsmbc.org by the finance team. SMBC will write to the new supplier to add their bank details to SBS. SMBC will then provide a supplier account number assigning the new supplier to their preferred supplier list. The authority holds the preferred list.

Segregation of Duties

Access rights to FMS are in accordance with instructions from audit i.e. no one person is able to authorise orders and invoices. Access rights are only changed when a member of the current finance team leaves. The request to change access rights is made to SIPs.

Orders are placed on the FMS system by the schools Finance Assistant, currently based at West Bromwich Campus. Each campus sends their request to order any goods and services to the West Bromwich Campus. Prior authorisation must be obtained by the Executive Headteacher or Deputy Headteacher. The Finance Director, SBM must countersign and authorise too. All orders will then be put into the MIS by one of the Finance Team, the other Finance Officer will process the invoices (please refer to below). This ensures there are clear segregation of duties for the first and any other stage of the ordering process.

Segregation of Duties Table

<table>
<tr><th>Position</th><th>Name</th><th>Finance Responsibility</th><th>Comment</th></tr>
<tr><td>Executive Head Teacher</td><td>Imran Iqbal</td><td>Authoriser Delegation Limit £15K</td><td>Orders, Invoices, Car mileage/ Petty Cash claims, Procurement Card. Expenditure (cumulative) on Oracle Fusion.</td></tr>
<tr><td>Deputy Head Lead</td><td>Jackie James</td><td>Authoriser</td><td>Authorising orders. Awaiting approval from SMBC. Expenditure (cumulative) on Oracle Fusion. Approver for procurement Card.</td></tr>
<tr><td>Finance Officer</td><td>Denise Moses</td><td>Data entry invoices/procurement card/receipting of central payments. Delivery of items FMS.</td><td rowspan="2">Raise Creditor and Debtor Invoices on FMS. Delivery note check. Date stamped and signed. Procurement Card. Receipting. Uploading onto Fusion any staff expenses.</td></tr>
<tr><td>Finance Assistant</td><td>Katherine Edwards</td><td>Enter Order/Delivery of items FMS.</td></tr>
<tr><td>Finance Director/SBM</td><td>Dawn Broadbent</td><td>Counter authorising signatory</td><td></td></tr>
</table>

Chair of the Governing Body	Andrew Stow-Moore	Authoriser over HT Delegation limit of 15K	

Request to Order

The schools' official orders must be used for ordering all work, goods and services. An example of the order is in Appendix B.

The person ordering should complete the order form and obtain prior approval from the HT and DHT. The order form must be completed in full, including all details of the goods and services required, the cost, including post and packaging. The Finance Department will assign the relevant account code. The order is then entered on FMS which places a commitment against the budget, avoiding any overspends etc.

If an emergency situation only a telephone order may be given but these must be confirmed with a written order as soon as possible.

The Executive Head Teacher/Deputy Head are the responsible officers for authorising all orders. Before an order is authorised the budget holder must be satisfied that there is adequate budget available.

The Finance Team will:

- Place the order, once authorised sent to the supplier asap.
- The Finance Assistant will enter the order onto FMS and a commitment will automatically be made on the system.
- File the order in the pending tray titled "Waiting for delivery" or "Waiting for Invoice" if it is a subscription or waiting for any outstanding items.
- Any orders which relate to a contract SLA or lease must be updated onto the contracts register and the order form signed and dated when this is completed.
- Any orders over the Headteachers delegation must be signed in line with the schools adopted TOR Delegation Limit by the Chair of Governors.

Deliveries

Deliveries are received and date stamped by the finance team and matched off against original order, initialled and date stamped. For any goods being delivered other than the West Bromwich campus. The same process must be followed by the administrators at all other Campus if they are dealing with deliveries. Once checked against order and signed the order & delivery note must be emailed to the central finance team with the delivery note attached. The finance team will then carry out a double-checking exercise prior to completing transaction on the system.

Invoicing Process

- The Finance Officer/Finance Assistant will process the invoice once the order and delivery note have been checked.
- This will then generate an invoice record on FMS waiting for approval. The Finance Officer will approve the invoice on FMS as this is not an approval of payment.
- Once the invoice has been approved on FMS this will generate a birdcage (confirmation slip from the central LA Ledger) this is printed and attached with all other supporting documentation, then filed.
- The signed invoices are scanned to the finance team at the LA to ensure prompt payment

Payments to employees including expenses i.e. car mileage/taxi/public transport/car parking fees will be processed through Sandwell's HR payroll system. Uploaded by the Finance Assistant onto Oracle Fusion.

Procurement Card Procedure

A card has been issued in the name of the Finance Officer, who will place all orders on behalf of the school. IMPORTANT NOTE THIS CAN ONLY BE ACTIONED ONCE PRIOR APPROVAL HAS BEEN OBTAINED BY THE AUTHORISING OFFICERS IN SCHOOL. The process will be the same as the ordering process i.e. complete procurement card form etc.

- The card should only be used for suppliers where the normal route of generating an invoice on credit terms is not available
- Prior to using the card approvers must complete the relevant training.
- The schools official procurement card order form must be used for ordering all work, goods and services. An example of the order is in Appendix B
- The ordering process will be the same as the ordering process.
- Again, urgent telephone orders should be avoided but in the event of an emergency permission from HT, DHT and SBM may be given but these must be confirmed with a written order as soon as possible.
- The Finance Officer will use the card to order goods/services via the telephone (in the event of an emergency) or online.
- The normal ordering process will be followed as detailed up to the delivery process
- Once the item has been delivered and paid for via the procurement card the invoice/receipt will be uploaded on to the Natwest business bank account for SMBC by the Finance Officer. All documents are then filed for reference.
- The amounts will be transferred to the school FMS system as part of SMBC's monthly bank reconciliation process. This is usually completed by the Director of Finance/SBM and Finance Officer.

Asset control across each Campus

A check of each Campus inventory will be made by School Administrator on an annual basis at each site and will be held on file, signed and dated. Maintenance of the asset register is overseen by the Head of Campus. The ICT supplier Agilisys maintains an ICT register as part of their contract.

- An inventory will be kept of all assets valued at more than £50 (including items donated to the school). Attractive items under £50 may also be entered at the Head of Campus discretion.
- The inventory holder shall maintain a record of the location, make, model and serial number as appropriate.
- Any discrepancies shall be reported to the Head of Campus who in turn will inform the governing body of the details.
- Disposals can only be authorised by Heads of Campus or Business Manager. This will be in line with Financial and GDPR procedures.
- No item shall be sold to a third party without the approval of the finance, staffing and property committee and this will only be done in accordance with L.A. Regulations. VAT must be recovered where applicable. Records will be kept to demonstrate that any sale proceeds represent the best possible price having been obtained.
- Disposals can only be authorised by Heads of Campus or Business Manager.
- Goods will be safely disposed written off following GDPR guidelines by Agilysys.

Appendix A – New Supplier Form

PROCUREMENT SERVICES - REQUEST FOR A SUPPLIER TO BE USED VIA SBS V4

ALL YELLOW SECTIONS 1 to 14 (4 & 5 if applicable) MUST BE COMPLETED OR THE FORM WILL BE RETURNED

Please Note:- This form is only to be completed if a Purchase Order is to be raised

1	Requesting Organisation (SMBC or SCT): Please select	SANDWELL MBC	
2	Select an 'Estimated Value' of your requirement:	(useful information will auto-populate below)	0 to £500

INFORMATION

No bids required - All non-contractual purchases to be made via procurement card

(SEE LINK BELOW TO PROCUREMENT CARD INFORMATION & POLICY)

Method of Obtaining Bids

N/A

Responsibility for Obtaining Bids

N/A - Purchaser must ensure value for money is being obtained

Written Records Required

N/A

3	Outline & Description of Requirements: (please add below)	
4	IN-TEND PROJECT REFERENCE: (If applicable)	
5	IN-TEND PROJECT TITI	

REQUESTED SUPPLIER DETAILS:

6	Supplier Name:	
7	Supplier Contact Name:	
8	Supplier Address & Post Code:	
9	Supplier Contact Telephone:	
10	Supplier Contact Email:	

YOUR DETAILS:

11	Name:	
12	Department:	
13	Telephone:	
14	Date Completed:	

USEFUL LINKS TO ASSIST WITH THE COMPLETION OF THIS FORM:

Procurement Services Intranet Page	Email for all PROCUREMENT enquiries
Procurement & Contract Procedure Rules 2022	Email for all SUPPLIER enquiries
Procurement Card Information & Policy	Email for all PAYMENT enquiries
On completion of this form please forward to	suppliers_smbc@sandwell.gov.uk

Sandwell
Community School

Requisition Order Form

	Requested By:	2025-2026
Campus:	Budget Heading:	I.e. curriculum, Health & S
Date:		
Room Number: (only applicable for BSF		
Supplier & Address:		
New Supplier, provide VAT number, Bank details and supplier details		
For Attention of :		
Delivery Instructions:		

Item Description	Product Code	Item Price	Quantity	Total Cost
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
			TOTAL COST EXC VAT	£0.00

Budget to be charged to:	
Budget Holder Signature:	
Business Manager Authorising:	
Deputy Head Teacher Authorising Signature:	
Finance Committee Chair Approval (Required if over £15K):	

FOR FINANCE USE ONLY

Contracts Register/SLAs updated and entered on central spreadsheet by - signature:	*Date:*	*Signature:*
BSF Monitoring Spreadsheet updated by signature:	*Date:*	Signature:

Requisition Procurement Card Form 2025-2026

Sandwell Community School

	Requested By:	
Department:		
Date:		
Room Number: (only applicable for BSF		
Supplier & Address:		
New Supplier, provide VAT number, Bank details and supplier details		
For Attention of :		
Delivery Instructions:		

Item Description	Product Code	Item Price	Quantity	Total Cost
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
				£0.00
			TOTAL COST EXC VAT	£0.00

Budget to be charged to:	
Budget Holder Signature:	
Business Manager Authorising:	
Deputy Head Teacher Authorising Signature:	
Finance Committee Chair Approval (Required if over £15K):	

FOR FINANCE USE ONLY		
Contracts Register/SLAs updated and entered on central spreadsheet by - signature:	*Date:*	*Signature:*
BSF Monitoring Spreadsheet updated by signature:	*Date:*	Signature:

SCS PROCUREMENT/DEBIT CARD TRANSACTION LOG

Card Number	Last 4 digits only	School Cost Centre :	
Name on Card			
School		Statement Date :	
Period From :		Period to :	

Date	Supplier	Description of Goods/Services	SIMS Ledger code	Amount £	Delivery £	VAT £	TOTAL £	Date Goods Received	Internal Ref
27/06/2017	EXAMPLE : Amazon	History Books	D05002 D379	£200.00	£5.00	£0.00	£205.00	28/06/2017	001
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
							£0.00		
			TOTAL				£0.00		