

# School Governance Issues:

*Financial Responsibilities update  
The Board of Management as the Employer*



ACCS Convention 2017  
Saturday, 25<sup>th</sup> March



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# BOM Responsibilities

## Governance Manual for Community & Comprehensive Schools – DES

- Responsible for all monies coming into the school
- Accountable for all expenditure
- Accounting Procedures
- Records and Returns



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# Ch 2: BOM Financial Responsibilities

- To ensure the prudent use of resources
- To put in place adequate systems of control, delegation and accountability
- To ensure Allocations (Finance/Staff) are managed effectively.. to clarify delegated responsibilities
- To ensure that appropriate Official Returns are made to DES
- To avoid any Conflict of Interest..(Statement of Interests Form) (Appendix 6)
- To establish a Finance Sub-Committee



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# BOM obliged to monitor:

- Bank Accounts /Cheque Signing
- Receipts and Payments-all accounts
- Receipts of all DES Income
- Payroll (e.g. S & S, SEC etc.)
- Purchasing Procedures:  
Quotations/Tenders
- Stock and Asset Control
- Travel and Subsistence Policy / Payments
- Use of School Facilities by outside bodies
- Adherence to legislation: Safety, Health & Welfare Regulations, Education Acts, Child Protection etc.



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# Key points in all processes

- Compliance
- Accountability
- Clarity of Roles
- Paper Trail Retention (Computer Records)
- Avoiding opportunities for Fraud
- Role of Finance Sub-Committee
- Value for Money
- Passing the “Audit Test”

# Role of Principal

- Acting as C.E.O of B.o.M.
- Responsibility of Board viz a viz Principal.
- Managing school personnel: Leadership, Motivation
- Advising on procedures, delegation and accountability, making things happen!
- Maintenance of records for Audit
- Ensuring transparency in running of school
- Liaising with Finance sub-committee

# Financial Accountability

- School Clerical Officer prepares a/c's
- Principal monitors & finalises
- BoM finance s/c
- BoM
- Post-primary Administration, DES (10<sup>th</sup> each month)
- Yearly Report: signed by Chairperson BOM
- Internal Audit, DES (every 2/3 years) ??
- Comptroller & Auditor General
- Dáil Public Accounts Committee
- Dáil questions (Freedom of Info.)

# Ch 10: Audits: What auditors are seeking

Payroll  
Substitution  
Spending Authority  
Accounts  
Pre-signed Cheques  
Expenses

Adult Ed  
Order Forms  
Obsolete Items  
Tenders  
Tax Clearance Certs  
Cheque Print-out  
Safety

Deductions, accuracy..  
Verifying claims..  
Board must decide procedure  
Open only with Board approval  
Never!  
Necessity, verifying claims,  
signatures  
Recoup School Fund A/C..  
Use consistently  
Board Policy..  
Keep Separate file..  
File  
Monthly with each a/c  
Statement, accident log





# Ch 12: School Internal Controls

- Segregation of Duties/ Clear Delegation
- Setting Expenditure Limits
- Authorisation for payments
- Bank Reconciliation
- Supervision of Staff
- Training for Clerical Staff
- Finance sub-committee
- Security
- Report to BOM re substitutes & part-time staff



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# Ch 12: Finance Sub-Committee

- Size, tenure, membership....Principal + 2 others (can have a non-board member invited onto committee)
- Review financial information systems within school
- Make recommendations re estimates, spending, etc.
- Examine 'transaction streams': purchasing policy implementation, receipts of income, cash – DES, Other payroll operation, banking arrangements
- Identify annual target areas for examination
- BoM to receive abbreviated Monthly Report from Principal as agreed by Sub-Committee
- BoM appointed (Appendix 3)



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# Finance Sub-Committee Agenda

- Minutes/Matters Arising
- Summary of Accounts to be presented to Board
- Possible issues in these to be highlighted and explained
- A Single issue for each meeting from a possible list e.g. Accounts for a school trip, annual account for a named Department, general strategies for ensuring value for money, Estimation & Budgeting for school year etc.



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# Ch 12: Integrity of OLCS

- CL 24/13: Role of BOM:
- Approve roles of personnel involved in OLCS formally.
  - Data entry: Clerical Officer;
  - First approver: Principal;
  - Second approver: DP;
  - Local Administrator: Principal if he/she wants to change who Data entry person is.
- Supporting documentation kept on file
- Reports supplied to all staff whose absences are recorded on OLCS. Once per term.



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# Ch 12: Integrity of OLCS

*A short report should be read into the minutes of every Board of Management meeting listing the names of all substitutes and part-time teachers for whom claims have been made on the OLCS system since the last board meeting.*



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# Ch 20: Bank Accounts

- Use same Branch / all A/c's
- Seek quotations for service/investment (if realistic)
- Should not be overdrawn
- All Accounts in name of BOM
- Number of bank accounts kept to a minimum
- Typical Accounts:
  - School Fund – No. 1
  - Adult Education – No. 2
  - Book Grant Scheme
  - Book Rental Scheme
  - Activities approved by the BOM
  - Special activity (should be closed when activity is ended)



# Advice from auditor re banking arrangements

- The Principal should be a signatory on all cheques
- The second signatory may be any other person **nominated by the BOM** such as the DP or Chairperson
- Electronic payments subject to the rules of a cheque payment. Approved by the Principal & any other person nominated by BOM
- The BOM may nominate a replacement for the Principal where s/he is unable to sign cheques/approve payments



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# Advice from auditor: Credit Cards

- Principal only person to have a credit card in the name of the school
- Credit card must have a BOM approved credit limit
- Chairperson must approve and sign the monthly Credit Card statement prior to payment
- Debit cards are not advised. (No dual authorisation required for payment)



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# Ch 20: Online Banking

- Online payments to designated computers
- Principal is the administrator
- School Secretary will prepare the payments but cannot approve
- Dual authorisation for payment:
  - Principal
  - Nominee of BOM
- Secure passwords kept by each authoriser



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# Ch 23: Travel and Subsistence

- **CL CC 02/99.** Appendix 7, page 96 of Governance Manual
- Categories of Personnel to whom payments can be made:
- Members of Board of Management for attendance at BOM meetings
- Members of Selection Committees
- Principal when engaged in carrying out school business. (NB Principal not paid for attending BOM meetings or for attending school in normal way)
- Teachers may be paid for school business approved by the Principal & BOM
- Non-teaching employees for journeys necessarily undertaken in performance of duties (prior approval of Principal & BOM)



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# Travel & Subsistence contd.

- **General regulations and conditions:**
- DES sponsored in-service set out separately
- Other CPD for teachers: reduced rate of mileage
- When travelling from home on official business or returning home direct: distance from home or the school whichever is the lesser.
- Use official Expenses Claim Form: Appendix 9
- Current rates of travel: March 2009; Page 101



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# Subsistence

- **Subsistence:**
- Subsistence allowance not paid for any place within 8km of the school or home
- Subsistence paid for absence > 5 hrs (not including travel time)
- Subsistence reduced if meals provided free
- Night subsistence allowance not payable for absences within 100km of a person's home or school.
- Current rates of subsistence: July 2015; Page 101



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# Use of car for school business



- Fill in Declaration Form (appendix 8) (CL17/16)
- Additional premiums need to be covered by BOM



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# Board of Management

As the employer



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# BOM – the employer

## Overview:

The BOM's involvement in staffing activities and how and when it might occur during the year.



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# Appointments



**In general, the BOM should:**

- Be aware of staff vacancies and give the Principal the approval for the recruitment of staff
- Ratify appointments
- Be kept informed as to who has been appointed and in what capacity (monthly Staff Report)



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# Appointments

BOM has responsibility for the appointment of:

- Teachers
- SNAs
- Clerical Staff
- Caretaking and Maintenance staff
- Others (coaches, Bus Escorts, Supervisors etc)

Note: much of this is delegated to the Principal, Board ratifies and trustee nominees (who may be Board members) sit on Selection Committees



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# Staffing Timelines

## February –

- consideration of **teacher's job-sharing, career break, secondment applications. (SNAs 1<sup>st</sup> March)**
- Mid – February – initial **allocation** of teaching staff for the next school year.
- BOM needs to be aware of how the allocation is made up and of the school's needs.
- Refer to **curriculum audit (Principal/DP do audit of school staffing needs)**
- BOM must work within its allocation.
- Curriculum concessions to address any gaps to enable essential curriculum provision to continue (can only be used as a short term support).

# Staffing Timelines

Notice of approval or refusal of job-sharing, career break or secondment applications by 1<sup>st</sup> March.

Refer to school's policy on Job-Sharing, Career Breaks & Secondments.

- ✓ Take stock of the school's staffing situation (can you replace the person?)
- ✓ BOM must seek to strike a balance between the needs of teachers and students and the long-term good of the school as a stable educational environment.
- ✓ The welfare and educational needs of the pupils should take precedence over all other considerations.



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# Staffing Timelines

## February & March: CIDs

- Teachers who may be eligible for a CID
- Teachers who are TUI members – eligibility criteria as outlined in CL 24/2015 (> 2 yrs unless stated objective reasons)
- Teachers who are ASTI members or non-union members – eligibility criteria as outlined in CL 34/2009 (> 4 yrs unless stated objective reasons).
- Applications submitted by 24 March
- Applications also throughout the year as teacher becomes eligible for a CID



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# Staffing – CL 24/15

- Offer enhanced CID to eligible teachers
- Unassigned hours – CL 59/16 will guide you.
- Longest serving p/t CID holders (curriculum needs) first, then existing p/t fixed term teachers.

Curriculum needs relate to subject requirements, qualifications required for the post and timetable constraints.

NB: teachers who get an initial CID or enhanced CID on basis of CL 24/15 (Ward Report) may be subject to redeployment.



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# Redeployment



How many teacher vacancies will school have ?

- Curriculum Needs (present and future)
- Substitution for Career Breaks etc.
- Vacancies for coming year – must be declared to Director of Redeployment.
- Any vacancies occurring at later date must also be notified to Director of Redeployment.
- Board may not enter into any contracts until official notification has been received that redeployment process has been completed.



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# Staffing....

## June, August

- Involvement in Selection Committee and ratification of appointments
- Vetting – legal requirement – new employees must be vetted before commencing employment
- Medmark and references required (Principal)



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# Vetting of Employees



- DES CL 31/2016 sets out the obligations for schools in terms of the National Vetting Act.
- From 29 April 2016, it is a criminal offence, other than in certain limited circumstances, for a school authority to commence the employment of an employee (who undertakes relevant work or activities in respect of children or vulnerable persons) without first obtaining a vetting disclosure from the Bureau in respect of that person
- Teachers are vetted through the Teaching Council (*ACCS Info Bulletin 29/2016, Recruitment of Teachers*)
- Non teaching staff in schools are vetted through ACCS (*ACCS Info Bulletin 30/2016, ACCS eVetting of Non Teaching Staff*)



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# Retrospective Vetting



- Required by the end of 2017 for persons employed/working in the school who undertake relevant work or activities **who have never been vetted** must be retrospectively vetted by December 2017



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# Retrospective Vetting

- Teaching Council has commenced retrospective vetting of teachers.
- Retrospective vetting of other staff due to start shortly.
- Board should get a Report/Update couple of times in the year and final Report at the end of the year.



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# Other vacancies arising as a result of:

- Maternity (26 weeks)/Adoptive Leave (24 weeks) + 16 weeks additional unpaid leave
- Paternity Leave – 2 consecutive weeks
- Parental Leave – 18 weeks per child
- Carer's Leave – 104 weeks
- Personal Days – up to 5 schools days - (*teachers only*)
- Unpaid Leave – 10 school days – (*teacher & SNAs*)
- Sick Leave – 3 mths full pay, followed by 3 mths ½ pay
- Other leave – See handout Teacher's Leave Summary

Board informed of leaves at each Board meeting



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# Sick Leave entitlement



3 months of full pay, 3 months on ½ pay (ordinary illness).

Critical Illness Provisions – 1. OHS Referral 2. BOM considers  
Final decision rests with the Board of Management.

- Criteria:

- ✓ The individual's sick leave record
- ✓ The potential impact of an early return on the workplace efficiency and effectiveness
- ✓ The possibility of making an accommodation to facilitate the return to work of an employee with a disability related illness or condition

Seek advice from ACCS



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# Special Needs Assistants

- School receives SNA allocation.
- If in redundancy situation – selection is on LIFO – follow relevant circular letter (reviewed annually).
- If employing a new SNA, other than substitute vacancies – work within the terms of Supplementary Assignment Arrangements.
- SNA applicants with Panel rights have priority.
- Interview applicants with Panel rights in the first instance.



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# Other non-teaching Staff

- Clerical Officer & Caretakers in DES approved posts
- Moratorium in place since 2009
- Retirement – Board options
- SSSF funded posts – employment rights



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# Selection Committee

## Composition of Selection Committee:

**Teacher appointments:** (2 Religious nominees, 1ETB, CEO (or nominee), 1 Educationalist for appointments expected to be 24 weeks or more

<24 weeks recommended but not compulsory

**SNA appointments:** (Principal, Chair of Board and person nominated by the patron)

**Appointment of other non-teaching staff:** (Principal, Chair of Board and someone with expertise in area)

# Fixed Term Appointments

## Appointment

- Selection Board essential for any position which is expected to last for 24 weeks or more.
- Selection Board desirable but not essential for other fixed term positions. A suitable selection procedure recommended.



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# First fixed term contracts

- All first fixed term contract must be terminated at end of the school year.
- Issue termination notice to all first fixed term contract teachers
- If the vacancy still available for following year, must advertise nationally and have full Selection Committee to appoint.



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# Guidelines on Managing Safety and Health in Post-Primary Schools



## Part 1



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# Psycho-Social Hazards

*Numerous factors at work can lead to potential stress and diminish our emotional and physical well-being if they go unsupported or unchecked. These aspects of the workplace can be labelled psycho-social hazards in some safety and health models, because they threaten mental health in the same way as physical hazards threaten the physical safety and health of employees.*



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# Guidelines on Managing Safety and Health in Post-Primary Schools



## Part 2 Tools and Templates



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# Risk Assessment Templates

General School Risk Assessments - No.21 Bullying (List additional hazards, risks and controls particular to your school using the blank template no.69)

Hazards	Is the hazard present? Y/N	What is the risk?	Risk rating H = High M = Medium L = Low	Controls (When all controls are in place risk will be reduced).	Is this control in place?	Action/to do list/outstanding controls  *Risk rating applies to outstanding controls outlined in this column	Person responsible	Signature and date completed
Bullying		Effects on physical health, (e.g. raised blood pressure)	H	The school is committed to ensuring that the place of work is free from bullying and that all employees have the right to be treated with dignity and respect at work				
			H	There is a written policy on the prevention of workplace bullying and all employees are aware of the policy and have access to this information				

## Two particularly relevant Templates

- Page 89 General School Risk Assessments - No.21 Bullying
- Page 91 General School Risk Assessments - No.22 Stress

Your 24/7 confidential helpline number is:

**1800 411 057**

[www.employeesfirst.ie](http://www.employeesfirst.ie)

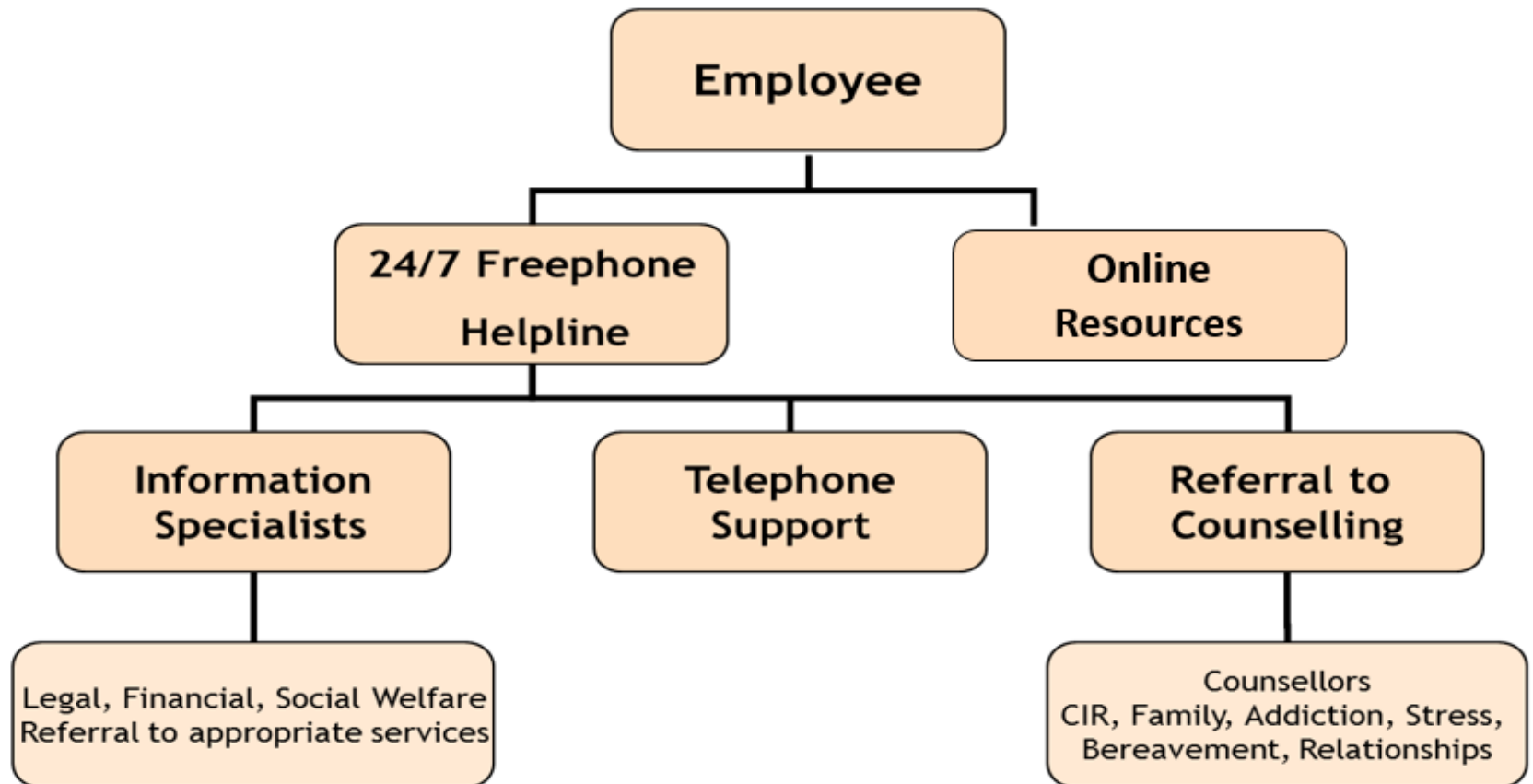
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# SUMMARY OF SERVICES



# EAP SUPPORT FOR MANAGERS

A sounding board for talking through concerns

Appropriately qualified professional support

Guidance in supporting & assisting employees

Confidential



# SUMMARY

- ✓ **Voluntary Self-Referral**
- ✓ **Independent Provider**
- ✓ **Confidential**
- ✓ **Professionalism and Experience of EAP  
Consultants / Inspire Workplaces (formally Carecall)**
- ✓ **27 / 7 / 365 Freephone Helpline**
- ✓ **Telephone & Face-to-Face Counselling**
- ✓ **Information Service & Support**