



FERRY HILLS STATE SCHOOL

PARENTS AND CITIZENS ASSOCIATION

ABN 74 538 686 839

Delegations Policy

Applies to:	All members, volunteers and employees
Author:	Social Media – Margit Rosenthal
Approval:	P & C Committee
Date approved:	9 March 2021

This Policy exists to ensure that all purchases and expenditure is appropriately governed and transparent for accountability while enabling day to day operations to be seamless.

1. Scope

This Policy applies to all members, volunteers and employees of the Association while undertaking any role or activity related to the Association and the purchase of items or expenditure of money for less than \$5,000.00. If a delegation doesn't exist under this Policy, a request to purchase must be made to the next general meeting prior to purchase.

Ferry Hills State School (FHSS) P&C Association (the Association) inclusive of the Executive and all members, have a fiduciary duty to manage money belonging to the Association with a greater level of care than they would manage their own money. This is because it is held for the benefit of the FHSS community present and future.

It applies to all purchases and expenditure to the extent that it aligns with the Purchasing Policies and Procedures for P&C Associations, P&C Accounting Manual and the Support Guide for P&Cs. Where there is inconsistency, these documents will prevail.

2. Responsibility

While the delegations are set to protect the office holder, the P&C, school and those responsible for purchases, the P&C Executive (the Executive) are responsible for the financial standing of the Association. Under this Policy, the Executive Committee are delegating the ability to make purchases as per the Master Delegations Register.

There is no delegation to enter into a contract or agreement. The Principal must approve all contracts and agreements¹ prior to them being entered in to. For this reason, any contract or agreement must be presented to the Executive Committee first (if it isn't the Executive Committee contemplating them).

3. Implementation

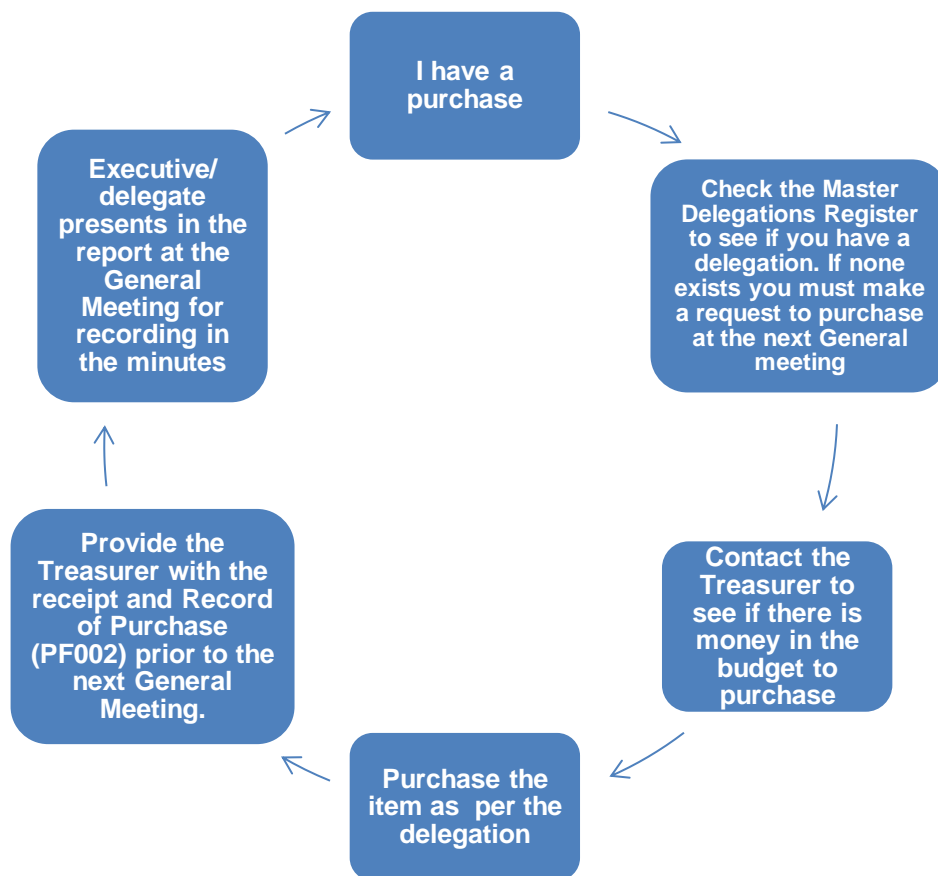
¹ Accounting Manual for P & C Associations, v4.2, July 2019 Pgs 25-26

Delegations to purchase are held in the Master Delegations Register. For each delegation, the register includes:

- a) the role responsible;
- b) area the delegation applies to;
- c) a specific delegation description;
- d) timing the delegation can be exercised in (if applicable);
- e) the total maximum value of the delegation including any applicable period it applies to; and
- f) role descriptions include reference to delegations for completeness.

To use a delegation, the delegate confirms with the Treasurer that money is available in the budget to spend. The delegate can then make the purchase. Receipts and the Record of Purchase² are provided to the Treasurer confirming the purchase. The relevant Executive member/ delegate includes the purchase information in a report to the next General Meeting for recording in the minutes. The implementation of this process is described in the flowchart below

Fig. 1 Delegations process flowchart



Any use of a delegation that doesn't comply with this Policy or the Master Delegations Policy results in the delegation either being:

- a) revoked; or
- b) all delegations revoked for a role.

² Form PF002, Purchasing Policies and Procedures for P & C Associations.

4. Risks

	Risk	Controls	RACI
1.	There is a risk that delegations aren't used appropriately caused by unclear responsibilities or rogue P&C or Executive Committee members resulting in financial impacts, poor legal outcomes and reputational damage.	a) Treasurer, Secretary and President/ Vice President and Executive roles and duties are documented in individual role descriptions and regularly reviewed by the sitting Executive to ensure they are clear.	R – P & C members A – Executive Committee members C and I – P&C members
		b) i) delegation user confirmation of budget with Treasurer – quote; ii) item identified in the Master Delegations Register; and iii) paid invoice/ receipt and PF002 provided in compliance with the delegation process.	R – Delegate A – Executive Committee C and I – Executive member and P&C members
		c) Executive/ delegate reports to General Meeting citing cost/ delegation in compliance with the delegation process	RA – Executive Committee C and I – Executive and P&C members
		d) Regular review of the Delegations Policy and Master Delegations Register	R – Executive Committee A – Executive Committee C and I – P&C members
		e) Annual Audit reviews use of delegations and process to ensure it meets P&C requirements and this policy	R – Treasurer A – Executive Committee C and I – P&C members
2.	There is a risk that relevant State legislation or Policies aren't implemented correctly resulting in an ineffective Delegations Policy.	a) Regular review of the Delegations Policy inclusive of <i>Related documents</i>	R – Executive Committee A – Executive Committee C and I – P&C members
		b) Consultation with authorities such as auditors or P&C Queensland	R – Executive Committee A – Executive Committee C and I – P & C members

Legend	
R	Responsible
A	Accountable
C	Consulted
I	Informed

5. Approval

This Policy and the Delegations Master Register can only be changed and approved at a P & C meeting. Confidential delegations in relation to staff changes and entitlements are approved by the Executive Committee at an Executive Committee only meeting.

6. Review

This policy will be reviewed at least annually prior to the Budget meeting³ or upon any material change in operational practices or *Related documents*.

7. Related documents

- 1) Accounting Manual for P & C Associations, v4.2, July 2019
- 2) Purchasing Policies and Procedures for P & C Associations v2.1, April 2014
- 3) Code of Conduct – P & C Association Ferny Hills State School
- 4) Support Guide for P & Cs
- 5) *Education (General Provisions) Act 2006*

³ Accounting Manual for P & C Associations, v4.2, July 2019 Pg 22