

Accounting Officer

The Funding Agreement requires the MPAT to identify an Accounting Officer. In MPAT the duties of the Accounting Officer are fulfilled by the Chief Executive Officer. This role confers ultimate responsibility for financial and administrative matters. This is a vital role, as the Accounting Officer is personally responsible to the Governing Body for:

- ensuring regularity and propriety;
- prudent and economical administration;
- avoidance of waste and extravagance;
- efficient and effective use of available resources; and
- the strategic direction of the MPAT and its academies

Included in the responsibilities of the Accounting Officer is a duty to take appropriate action if the Governing Body, or the Chairman, is contemplating a course of action which he considers would infringe the requirements of propriety or regularity (including the provisions of the Funding Agreement, the MPAT Development Plan, or other documents setting out the financial duties of the Governing Body or of any other rules governing the conduct of the Body), or would not represent prudent or economical administration, or the efficient or effective discharge of the Governing Body's functions.

In such circumstances, the Accounting Officer would be required to put his objections in writing to the Governing Body and to advise them of the requirement to inform the DfE Accounting Officer (the Permanent Secretary) and MPAT's external auditors, as well as the Comptroller and Auditor General.

Such notification should occur without undue delay, and the Departmental Accounting Officer will need to consider whether to intervene in such cases.

The Accounting Officer may delegate, or appoint others to assist in these responsibilities, for example to a Finance Director or one of the Principals of the Trust's academies.