

**Request for DfE Approval for Off-payroll appointment – Accounting Officer or Chief Financial Officer**

The [Academy Trust Handbook](https://www.gov.uk/guidance/academy-trust-handbook) (ATH) paragraphs 1.29 and 1.39 requires academy trusts to seek prior approval for any new appointments where the accounting officer (AO) or chief financial officer (CFO) is not an employee of the academy trust. This also applies where an existing off-payroll agreement has expired and is being renewed.

Trusts must request approval before the appointment starts and retrospective approval cannot be given. Department for Education (DfE) would only approve requests in exceptional circumstances. Trusts should submit their request as soon as possible to allow time for a decision to be made.

Please use this form to seek prior DfE approval for off-payroll AO or CFO appointments. Once complete, please send this form to DfE using the [customer help portal](https://customerhelpportal.education.gov.uk/). If a related party transaction (RPT) is involved, you must instead submit the request for approval using the [RPT online form](https://onlinecollections.des.fasst.org.uk/fastform/related-party-transactions).

*Note:*

1. *A copy of the service level agreement or relevant documents should be attached to this request*
2. 🗹 *Please tick the appropriate boxes throughout the form.*

**PART A: Details of the business case**

| This request is submitted by | Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Position: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| --- | --- |
| Date of submission | DD/MM/YYYY |
| Type of off-payroll appointment request | Accounting officer  Chief financial officer |
| Name of appointee |  |
| Length of the proposed appointment | From DD/MM/YYYY to DD/MM/YYYY  (both dates inclusive and as set in the service level agreement) |

| Type of exceptional circumstances of the request | The appointment is a time-bound, transitionary arrangement, needed on a temporary basis ahead of securing a permanent appointment.  A short-term arrangement to cover a period of sickness or leave.  It is an arrangement required due to the nature of the academy trust/request – diocesan arrangements.  It is an arrangement required due to the nature of the academy trust/request – a sound rationale for an off-payroll arrangement with a trusts sponsor organisation  *Please provide a brief description on the rationale:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  It is an arrangement required due to the nature of the academy trust/request – in situations where institutions have a close support relationship with academy trusts *Please provide a brief description on the relationship:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Others:  *Please provide a brief description:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| --- | --- |
| **Details of the person to be appointed – Skills and experience** | **Does the appointee have the following skills and experience identified?**  **Skills and experience – for AO appointee**  Having oversight of financial transactions by ensuring the academy trust’s property and assets are under the trustees’ control and measures exist to prevent losses or misuse; ensuring bank accounts, financial systems and financial records are operated by more than one person; and keeping full and accurate accounting records to support their annual accounts. (ATH 1.34)  Demonstrating how the trust has secured value for money via the governance statement in the audited accounts. (ATH 1.35)  Assuring the board that there is compliance with the funding agreement and handbook. (ATH 1.36)  Advising the board on action that is considered incompatible or failure to act where required with the articles, funding agreement or handbook. (ATH 1.37-38)  *Further description of the above where appropriate:*  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Skills and experience – for CFO appointee**  Taking up a technical and leadership role. (ATH 1.39)  Being appropriately qualified and/or experienced. (ATH 1.40)  *Further description of the above where appropriate:*  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **Details of the person to be appointed – Capacity** | **Does the appointee have the capacity to fulfil the role?**  The appointee has full capacity to fulfil the role.  The appointee does not have full capacity to fulfil the role. For example, the appointee would fulfil two roles or more after the appointment.  *Please provide assurance on how the appointee can fulfil such role:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Would the appointee fulfil both AO and CFO roles after the appointment?** (ATH 1.29 states that the roles of AO and CFO should not be occupied by the same individual.)  Yes  No *Please provide clarification on why the appointee would be able to fulfil both roles:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **How the post holder will be held accountable and how accountability will be managed** | **Is the appointee from a known sponsor to DfE, such as the diocese or another trust?**  Yes  No  **Does the arrangement fall into the following categories?**  Voluntary arrangements  Self-employed AO or CFO  None of the above  **Is there a clause in the service level agreement that indicates the level of accountability for the off-payroll arrangement?**  Yes  No |
| **Details of other options have been explored** | **What other options apart from the proposed off-payroll arrangement have been explored? Give a brief description on the other options (you may give one or more other options) below:**  Option 1: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Option 2: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Give a brief description on why the off-payroll arrangement is the best option.** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Confirmation that ATH 2.25 on procurement has been adhered to | **Does the academy trust have a competitive procurement procedure in place?**  Yes  No  **Has the academy trust followed its own procurement procedure for this arrangement?**  Yes  No |
| Related party transaction | **Does this arrangement constitute a related party transaction?**  Yes  No  *Note: If a related party transaction (RPT) is involved, you must instead submit the request for approval using the* [*RPT online form*](https://onlinecollections.des.fasst.org.uk/fastform/related-party-transactions)*.* |

**PART B: Risk identified and proposed mitigation methods**

**Have the following risk factors been identified and how the identified risks can be mitigated?**

| **Concentration of power** | No  Yes *Please provide a brief description on how the risk can be mitigated:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| --- | --- |

| **Conflicts of interest** | No  Yes *Please provide a brief description on how the risk can be mitigated:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| --- | --- |
| **Board independence** | No  Yes *Please provide a brief description on how the risk can be mitigated:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **CFO discharging responsibility** | No  Yes *Please provide a brief description on how the risk can be mitigated:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |