



## ICT Write Offs and Disposal Policy

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“Learning together; to be the best we can be”

## 1. Scope

- 1.1. This policy relates to all schools and settings across Nexus MAT and supersedes any local policies and procedures that have been in use prior to the academy conversion. Where required, an individual Nexus MAT academy – in agreement with the Trust Chief Executive Officer - may publish a supplementary policy guidance document or procedure in line with this policy, to ensure that any idiosyncrasies associated with that specific school are covered in their local policy library.

## 2. Purpose

- 2.1. The purpose of this Write offs and Disposal Policy is to ensure that the Trust's balance sheet correctly reflects the assets and liabilities of Nexus MAT and ICT assets are disposed of in line with the ICO's guidelines. This Policy will be reviewed by the Trust's Audit & Risk Committee annually.
- 2.2. The policy defines the treatment and disposal of Fixed Assets and any write offs. All assets costing more than £1000 are capitalised. A Fixed Assets Register is maintained by each academy and reconciled to the financial statements of that Academy. The Fixed Asset Register consists of a list of items (or specific groups of items purchased within the accounting period) valued over £1,000 that are considered to have a life longer than the financial year they were purchased in.
- 2.3. Assets excluded from the Fixed Asset Register Are Current Assets and Stock which would be defined as ICT items with an individual or group purchase price lower than £1000. The term "Non-fixed Assets" will be used within this policy to identify "Current Assets and Stock".

## 3. Context

- 3.1. Regardless of the netbook value of an asset, **no ICT asset should be disposed of** in any of our academies, **without sign off from the Trust's Data Protection Officer or their designated deputy.**
- 3.2. If an Academy wants to dispose of an ICT asset, the ICT Asset Disposal procedure at **Appendix A and B** must be followed in full.

3.3. For Assets that were purchased under an operational lease, proof of settlement must be provided before disposal will be authorised by the Trust. This includes both **fixed assets** and **non-fixed assets**.

3.4. Depreciation of ICT assets is as follows;

- 25% ICT – straight line method – 4 years

3.5. Any assets requiring disposal should be categorised as: Beyond Economical Repair (BER), deemed as Obsolete (O) or PAT Failed (PF).

3.6. Hard drives must be left in devices to ensure the disposal company can conduct their process in full.

## 4. Data protection Act 2018 and the disposal of ICT Assets

4.1. The GDPR, or General Data Protection Regulation 2018, came into effect in May 2018. The regulation, set by European Parliament, intends to strengthen and unify data protection regulations across the EU. Much of what the new regulation legislates for is covered by the UK's current Data Protection Act, but under the new regulations, any business (including Multi Academy Trusts) that falls victim to a data breach only has 72 hours to report it, and if they are found to be in breach of the GDPR guidelines, they could be fined 4% of the business' annual turnover or €20 million (whichever is greater).

4.2. Clearly it's crucial that Nexus MAT is fully compliant with the GDPR and the way in which we handle and dispose of personal information. The Data Protection Act 1998 (the DPA) is based around eight principles of 'good information handling'. These give people specific rights in relation to their personal information and place certain obligations on those organisations that are responsible for processing it. This is relevant in the ICT asset disposal and recycling processes. For further reference please see the following linked document;

[https://ico.org.uk/media/for-organisations/documents/1570/it\\_asset\\_disposal\\_for\\_organisations.pdf](https://ico.org.uk/media/for-organisations/documents/1570/it_asset_disposal_for_organisations.pdf)

4.3. The ICO states the following in relation to ICT assets and disposals.

You should:

- Ensure that the responsibility of asset disposal is assigned to a member of your staff with a suitable level of authority;
- Complete a full inventory of all equipment that you have marked for disposal;
- Be clear about what will happen with devices when you no longer need them;
- Consider the security vulnerabilities associated with each method of disposal;
- Ensure you delete personal data before recycling devices, so that data is not accessible to others after the device has left your ownership;
- Be aware that any specialist service provider you use will be considered to be a 'data processor' under the DPA; and
- Have a written contract in place between you and the data processor, ensuring that there is an appropriate level of security in place.

# Appendix A: Asset Disposal Procedure

## Roles

At School/Academy level, the Assets Processor (SBM) follows or delegates the internal disposal process, as set, or agreed by the Controller (Head Teacher).

At Trust level, the Information Governance Lead is nominated as Processor and will ensure procedures are followed on behalf of the Trusts Controller/DPO, Mr Warren Carratt (CEO).

Ecosystems retail LTD (Reg no: CBDU129077) has been selected as our chosen External Data Processor for ICT asset disposals with the Trust and its associated Schools.

## Process

1. Asset Processor (SBM) ensures that the **Asset Disposal Form** – Parts **A** and **B** are completed in full and where proof of financial settlement is required, a copy is attached.  
As asset processor, the SBM should only pass the Asset Disposal Form to the Headteacher for signature when they are fully satisfied that Part **A** and **B** is completed correctly and the disposal is justified.
2. Asset Controller (Headteacher), once satisfied that Part **A** and **B** is completed to fill in Part **C**.
3. Asset processor (SBM) submits the completed Asset Disposal Form via email to the Information Governance Lead ( [iburns@nexusmat.org](mailto:iburns@nexusmat.org) ).
4. The Information Governance Lead checks the form for accuracies and rational who will then give authorisation to dispose of the equipment.

**NB:** Where Fixed assets are identified within the disposal list, the Information Governance Lead will then, alongside the CFO seek approval from the Audit & Risk Committee at the earliest convenience. This would be processed by means of completing an NF7 form available from the central finance team.

5. Following approval from the Audit & Risk Committee, Chief Finance Officer writes to the Headteacher, copying in the Information Governance Lead and SBM to inform them that the Assets can be disposed of.

6. For ICT disposals, the ICT engineer in the academy will then contact the disposals company to arrange a suitable collection date, ensuring the Assets are stored securely and are fully accountable at the time of collection.

**Note:** the collection company may wish to know the amount and type of equipment they are collecting. ICT engineers to receive a formal disposal letter on completion; this should be provided to the schools SBM for Asset records. The ICT inventory should be updated.

7. The Headteacher to ensure the Local Governing Body are informed of all ICT disposals within the appropriate LGB Meetings.



Note for ICT assets: ICT engineer to ensure all items are secure at all times pre collection.

Print name:..... Position:.....

Signature:..... Date:.....

**Part C – To be filled in by the nominated controller (Head Teacher)**

**School Asset Controller:** As nominated controller, I can confirm the Trust’s asset disposal process has been followed and the disposal of items is justified.

Print name:..... Position:.....

Signature:..... Date:.....

**Part D – To be filled in by the Information Governance lead (I Burns)**

**Trust Processor:** As nominated Trust processor, I can confirm approval has/has not been given to dispose of the Schools ICT assets. For ICT disposals this will be via our nominated external data processor Ecosystems.

Print name:..... Position:.....

Signature:..... Date:.....

Have items been identified “as Fixed Assets”: Yes/No

If the answer is yes, when will the documentation be provided to the Audit and Risk Committee .....