

Part 3 Chapter 5

Financial Regulations

1. **What are financial regulations?**

These regulations identify the financial responsibilities of the County Council, the Cabinet, Executive Members, members of Select (Overview and Scrutiny) Committees and of other Committees, Sub-Committees and Standing Panels, the Chief Executive, the Head of Legal Services, the Chief Finance Officer and other Chief Officers.

Executive Members and Chief Officers should maintain a written record where decision making has been delegated to members of their staff including seconded staff. Where decisions have been delegated or devolved to other bodies or responsible officers, such as school governors or head-teachers, references to the Executive or Chief Officer in the regulations should be read as referring to them.

1.1 **Who should read this document?**

The regulations and procedures apply to all staff and members of the County Council.

The prime audience for financial regulations consists of:

- 1.1.1 Members;
- 1.1.2 Chief Officers; and
- 1.1.3 Finance Officers;
- 1.1.4 Staff with financial responsibilities.

More detailed guidance on how the regulations should be implemented in practice are contained in financial procedures which are applicable to all members and all staff.

1.2 **Why have financial regulations?**

Financial regulations form a part of the means by which the County Council manages its business. They clarify responsibilities and provide a framework for decision making. Where there are specific statutory powers and duties, the financial regulations seek to ensure these are duly complied with, as well as setting the best professional practices and processes for all activities and decisions of the County Council, the Cabinet, Executive Members and its Committees.

In summary, financial regulations are the regulatory framework within which the financial affairs of the County Council operate.

1.3 Corporate governance and financial regulations

All staff and members must comply with the three fundamental 'principles of public life' as set out in the Committee on Standards in Public Life (the Nolan Committee) namely openness, integrity and accountability.

These regulations also reinforce the corporate governance 'standards', as recommended by the Nolan Committee, governing:

- 1.3.1 organisational structures and processes:
- 1.3.2 financial reporting and internal controls;
- 1.3.3 standards of behaviour.

1.4 What is the coverage of financial regulations?

The regulations apply to all activities of the County Council.

In practice, this means all budgets, money and funds administered by members and officers in carrying out their duties across all of the County Council's services and activities. This also includes;

- 1.4.1 the County Council's business units;
- 1.4.2 funds managed on behalf of third parties such as Hampshire Pension Fund, trust funds, community accounts and unofficial funds;
- 1.4.3 the rules governing the financial relationship between the County Council and its maintained schools, which are set out in the scheme for financial management. The scheme is consistent with the County Council's financial regulations therefore applies to all schools;
- 1.4.4 partnership arrangements where the County Council is the accountable body.

External providers (outsourced services, contractors and consultants for example) are managed through the contract process. The contract document will set out the financial requirements. This will include for example, compliance with key control procedures, performance standards and statistics, attendance at service client meetings and access to accounts.

1.5 **Awareness and access**

It is the responsibility of Chief Officers to ensure that all employees with financial responsibilities are made aware of and have access to these regulations and the accompanying financial procedures which set out in more detail how the regulations should be implemented and complied with;

1.6 **Non-compliance with financial regulations**

Failure to comply with these regulations and the accompanying financial procedures may have the following consequences:

1.6.1 For employees, these regulations supplement the Officer's Code of Conduct, so a breach will be considered a disciplinary offence which will invoke those procedures (and can lead to dismissal);

1.6.2 For members, these regulations supplement the Members' Code of Conduct, so a breach may be reported to the Conduct Advisory Panel which will make an appropriate decision.

An index for these documents may be found on Hantsnet under Finance, Rules and regulations (fast path rules).

1.7 **Review of financial regulations**

The Chief Finance Officer is responsible for maintaining a continuous review of these regulations;

1.8 **Other rules**

Apart from these regulations, there are other rules which all members and officers must comply with. These include:

1.8.1 the law:

- i) general local government law;
- ii) specific local government law;
- iii) general civil and criminal law.

1.8.2 other County Council rules:

the Constitution, including:

- i) Standing Orders;
- ii) Scheme of Delegation Rules of Procedure and Standing Orders for Cabinet, Executive Members and all Committees;

- iii) Scheme of Delegation for Officers;
- iv) Contract Standing Orders;
- v) Personnel policies and procedures;
- vi) Schemes of delegation and instructions issued to staff and managers by Chief Officers.

1.8.3 Financial procedures and guidance notes.

Financial Regulations

2 Financial regulations A – Financial accountabilities and management

- 2.1 Financial management covers all financial accountabilities in relation to the running of the County Council including the policy framework and budget;
- 2.2 The County Council is responsible for adopting the County Council's Constitution and Members' Code of Conduct and for approving the policy framework and budget within which the Cabinet and executive members operate. It is also responsible for approving and monitoring compliance with the County Council's overall framework of accountability and control. The framework is set out in the County Council's constitution. The County Council is also responsible for monitoring compliance with the agreed policy and related executive decisions;
- 2.3 The County Council is responsible for approving procedures for recording and reporting decisions taken. This includes those 'Key Decisions' delegated by and decisions taken by the County Council, the Cabinet and Executive Members. These delegations including any subsequently made to Committees and details of who has responsibility for which decisions are set out in the Constitution;

The Cabinet and Executive Members

- 2.4 The Cabinet is responsible for proposing the policy framework and budget to the County Council, and for discharging executive functions in accordance with the policy framework and budget;
- 2.5 Executive decisions can be delegated to a Committee of the Executive, an individual Executive Member, officer, or a Joint Committee appointed in accordance with Section 102 of the Local Government Act 1972;

- 2.6 The Cabinet is responsible for establishing protocols to ensure that individual Executive Members consult with relevant officers before taking a decision within his or her delegated authority. In doing so, the Executive Member must take account of legal and financial liabilities and risk management issues that may arise from the decision;

Select (Overview and Scrutiny) Committees

- 2.7 The Select (Overview and Scrutiny) Committees are responsible for scrutinising Executive decisions before or after they have been implemented and for holding the Cabinet and executive members to account. They are also responsible for making recommendations on future policy options and reviewing the general policy and service delivery of the County Council.

Conduct Advisory Panel

- 2.8 The Conduct Advisory Panel is established by the County Council and is responsible for promoting and maintaining high standards of conduct in public office. In particular, it is responsible for advising the County Council on the adoption and revision of the Members' Code of Conduct, and for monitoring the operation of the Code;

Regulatory Committee A, Regulatory Committee B and Audit Committee

- 2.9 There are a number of functions which are not exercised by the Executive, Cabinet or members but are the responsibility of Regulatory Committee A, Regulatory Committee B and Audit Committee. These functions relate to planning, licensing and elections (amongst others). These Committees report to the County Council;

Roles of Statutory Officers

- 2.10 The County Council is required by statute to designate Officers to carry out the following functions: Head of Paid Service, Monitoring Officer and Chief Finance Officer.

The posts that carry out these functions and their responsibilities are summarised below. Throughout financial regulations the title for the post holder in the County Council (Chief Executive) is used rather than the statutory definition (Head of Paid Service);

The Chief Executive (Head of Paid Service)

- 2.11 The Chief Executive as Head of Paid Service is responsible for the corporate and overall strategic management of the County Council as a whole. He or she must report to and provide information for the County Council, the Cabinet and Executive Members, Select (Overview and Scrutiny) Committees and other Committees. He or she is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. The Chief Executive is also responsible, together with the Monitoring Officer, for the system of record keeping in relation to all of the County Council's decisions;

The Monitoring Officer

- 2.12 The Monitoring Officer is responsible for promoting and maintaining high standards of conduct and therefore provides support to the Conduct Advisory Panel. The Monitoring Officer is also responsible for reporting any actual or potential breaches of the law or maladministration to the County Council and/or to the Cabinet or Executive Members and for ensuring that procedures for recording and reporting 'key decisions' are operating effectively.
- 2.13 The Monitoring Officer must ensure that the Cabinet and Executive Member decisions and the reasons for them are made public. He or she must also ensure that members are aware of decisions made by the Cabinet and executive members and of those made by officers who have delegated executive responsibility;
- 2.14 The Monitoring Officer is responsible for advising all members and officers about who has authority to take a particular decision;
- 2.15 The Monitoring Officer is responsible for advising the Cabinet and Executive Members or the County Council about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework or which becomes a key decision;
- 2.16 The Monitoring Officer in consultation with the Chief Finance Officer is responsible for advising the Cabinet and executive members or the County Council about whether a decision is likely to be considered contrary or not wholly in accordance with the budget. Actions that may be contrary to the budget include;
- 2.16.1 initiating new policies and commitments
 - 2.16.2 committing expenditure in year and in future years above budget
 - 2.16.3 budget or spending transfers above virement limits.
- 2.17 The Monitoring Officer is responsible for maintaining an up-to-date Constitution.

The Chief Finance Officer

2.18 The Chief Finance Officer has statutory duties in relation to the financial administration and stewardship of the County Council. This statutory responsibility cannot be overridden. The statutory duties arise from:

2.18.1 Section 151 of the Local Government Act 1972 (“the 1972 Act”)

2.18.2 Local Government Finance Act 1988 (“the 1988 Act”)

2.18.3 The Local Government and Housing Act 1989 (“the 1989 Act”)

2.18.4 The Local Government Act 2003 (“the 2003 Act”)

2.18.5 The Accounts and Audit (England) Regulations 2011 (“the 2011 Regulations”)

2.19 The Chief Finance Officer is responsible for:

2.19.1 the proper administration of the County Council’s financial affairs

2.19.2 setting and monitoring compliance with accounting and financial management procedures and standards

2.19.3 maintaining an effective and adequate internal audit and all audit arrangements

2.19.4 advising on the corporate financial position

2.19.5 key financial controls necessary to secure sound financial management

2.19.6 providing financial information

2.19.7 preparing and controlling forward financial plans, budget strategies, the revenue budget, the capital strategy and capital programme

2.19.8 treasury management and banking arrangements

2.19.9 schemes of financial delegation

2.19.10 financial and related IT systems

2.19.11 procedures and controls for ordering services, supplies and works

2.19.12 payment of accounts and collection of income

- 2.19.13 pay and pensions administration
- 2.19.14 Advice to the Pension Fund Panel
- 2.20 Section 114 and 114A of the 1988 Act require the Chief Finance Officer to report to the County Council, Cabinet and the external auditor if the County Council, the Executive or one of its Officers:
 - 2.20.1 has made, or is about to make, a decision which involves incurring unlawful expenditure
 - 2.20.2 has taken, or is about to take, an unlawful action which has or would result in a loss or deficiency to the County Council
 - 2.20.3 is about to make an unlawful entry to the County Council's accounts
- 2.21 Section 114 of the 1988 Act also requires;
 - 2.21.1 That an appropriate Deputy Chief Finance Officer performs these functions in the absence of the Chief Finance Officer
 - 2.21.2 That the Council provides the Chief Finance Officer with sufficient staff, accommodation and other resources – including legal advice where this is necessary – to carry out the duties under section 114 of the 1988 Act.

Chief Officers

- 2.22 Chief Officers are responsible for:
 - 2.22.1 ensuring that Executive Members are advised of the financial implications of all proposals and that the financial implications have been agreed by the Chief Finance Officer
 - 2.22.2 operating financial processes within their departments. To do this they must ensure that adequate operational controls are in place
 - 2.22.3 controlling expenditure and income, monitoring performance and taking the necessary action to remain within budgets and cash limits
 - 2.22.4 signing contracts on behalf of the County Council (as set out in Contract Standing Orders).
- 2.23 It is the responsibility of chief officers to consult with the Chief Finance Officer and seek approval regarding any matters which are liable to affect the County Council's finances materially, before any commitments are incurred.

- 2.24 Chief officers are responsible for consulting the Chief Finance Officer when a vacancy arises in a senior financial management post if the post holder has to be a member of one of the accounting bodies specified under section 113 of the 1988 Act.

Other financial accountabilities

Budget transfers (virement)

- 2.25 The County Council is responsible for agreeing procedures for virement of expenditure between budget headings.
- 2.26 Chief officers are responsible for agreeing in-year virements within delegated limits, in consultation with the Chief Finance Officer where required. They must keep a cumulative record of all virements agreed.
- 2.27 Where the accumulated sum of virements for any individual budget item in the budget book reaches £250,000, the virements should be reported to the executive member and the Chief Finance Officer for approval.
- 2.28 All virements in excess of £500,000 or 25% of the budget for any budget item in the budget book division of service that indicate a potential change in policy and must be reported to the Cabinet for approval before implementation.
- 2.29 Virement into an employee budget to appoint new permanent members of staff is not permitted without the specific approval of the Cabinet.

Treatment of year-end balances

- 2.30 The County Council is responsible for agreeing procedures for carrying forward under and overspendings on budget headings on advice of the Cabinet and Chief Finance Officer .

Accounting policies

- 2.31 The Chief Finance Officer is responsible for determining accounting policies and financial systems and ensuring that they are applied consistently.

Accounting records and returns

- 2.32 The Chief Finance Officer is responsible for determining the accounting procedures and records for the County Council.

The annual statement of accounts

- 2.33 The Chief Finance Officer is responsible for ensuring that the annual statement of accounts is prepared and certified in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom. The Audit Committee is responsible for approving the annual statement of accounts.

3 Financial regulation B – Financial planning

- 3.1 The County Council is responsible for approving the policy framework and budget, which will be proposed by the Leader and Cabinet. In terms of financial planning, the key elements are:

3.1.1 the Corporate Strategy

3.1.2 the Revenue Budget

3.1.2 the Capital Programme

Policy framework

- 3.2 The County Council is responsible for approving the policy framework and budget. The policy framework comprises a number of statutory plans and strategies laid out in the Constitution.
- 3.3 The County Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the policy framework and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy framework. Decisions should be referred to the County Council by the Monitoring Officer.
- 3.4 The County Council is responsible for agreeing the level at which the Cabinet and executive members may reallocate budget funds from one service to another. The Cabinet and executive members are responsible for taking in-year decisions on resources and priorities in order to deliver the budget policy framework within the financial limits set by the County Council.

Preparation of the corporate strategy

- 3.5 The Chief Executive is responsible for proposing the Corporate Strategy to the Cabinet for consideration before its submission to County Council for approval.

Budgeting

Budget format

- 3.6 The general format of the budget and budget guidelines will be approved by the County Council and proposed by the Cabinet on the advice of the Chief Finance Officer. The draft budget should include allocation to different services and projects, proposed taxation levels and contingency funds.

Budget preparation

- 3.7 The Chief Finance Officer is responsible for ensuring that a revenue budget is prepared on an annual basis and a forward financial forecast is prepared in line with Government Funding notifications for consideration by the Cabinet, before submission to the County Council. The County Council may amend the budget or ask the Cabinet to reconsider it before approving it.
- 3.8 The Cabinet is responsible for issuing guidance in the general content of the budget in consultation with the Chief Finance Officer as soon as possible following approval by the County Council.
- 3.9 It is the responsibility of chief officers to ensure that budget estimates reflecting agreed service plans are submitted to the Cabinet and that these estimates are prepared in line with guidance issued by the Cabinet.

Budget monitoring and control

- 3.10 The Chief Finance Officer is responsible for providing appropriate financial systems to enable budgets to be monitored effectively. The Chief Finance Officer must monitor expenditure against budget allocations and report to the Cabinet on the overall position on a regular basis.
- 3.11 It is the responsibility of chief officers to control income and expenditure on their budgets and to monitor performance taking account of financial information provided by the Chief Finance Officer. They should report to the relevant Executive Member on variations and take any action necessary to avoid exceeding their budgets and alert the Chief Finance Officer to any problems. Any new proposal containing significant financial implications must take note of the Chief Finance Officer's advice as well as that of the relevant chief officer and Executive Member.

Resource allocation

- 3.12 The Chief Finance Officer is responsible for developing and maintaining a resource allocation process which ensures due consideration of the County Council's Corporate Strategy and Community plans.

Preparation of the capital programme

- 3.13 The Chief Finance Officer is responsible for ensuring that a capital programme is prepared on an annual basis for consideration by the Leader and Cabinet following appropriate consultation between the relevant Chief Officers and Executive Members, before submission to the County Council.

Guidelines

- 3.14 Guidelines on budget preparation are issued to members and chief officers by the Chief Finance Officer following agreement with the Cabinet. The guidelines will take account of:

3.14.1 legal requirements

3.14.2 medium term planning prospects

3.14.3 the corporate strategy

3.14.4 available resources

3.14.5 spending pressures

3.14.6 community plans and other relevant plans.

Maintenance of balance and reserves

- 3.15 It is the responsibility of the Chief Finance Officer to advise the Cabinet and/or the County Council on prudent levels of balances and reserves for the County Council.

4 Financial regulation C – Risk management and control of resources

- 4.1 It is essential that robust systems are developed and maintained for identifying and evaluating all significant operational risks to the County Council on an integrated basis.

Risk management

- 4.2 The Cabinet is responsible for approving the County Council's risk management policy strategy. The Cabinet is responsible for ensuring that proper insurance exists where appropriate.
- 4.3 The Chief Executive is responsible for preparing the County Council's risk management policy statement and for promoting it throughout the County Council and for advising the Cabinet on proper insurance cover where appropriate.

- 4.4 The Chief Executive is responsible for ensuring regular corporate assessments of risk and chief officers for reviewing risks annually.

Internal control

- 4.5 Internal control refers to the systems of control to ensure that the County Council's objectives are achieved in a manner which promotes economical, efficient and effective use of resources and that the County Council's assets and interests are safeguarded. The relevant Chief Officer is responsible for the implementation of such advice.
- 4.6 The Chief Finance Officer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. The County Council should ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.
- 4.7 It is the responsibility of chief officers to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.

Audit requirements

- 4.8 The 2011 Regulations require the Chief Finance Officer to maintain an adequate and effective internal audit.
- 4.9 The Audit Commission is responsible for appointing external auditors to the County Council. The basic duties of the external auditor are governed by section 15 of the Local Government Finance Act 1982, as amended by section 5 of the Audit Commission Act 1998.
- 4.10 The County Council may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Revenue and Customs who have statutory rights of access.

Preventing fraud and corruption

- 4.11 The Chief Finance Officer is responsible for developing and maintaining procedures to prevent fraud and corruption.

Assets

- 4.12 Chief Officers should ensure that records and assets are properly maintained and securely held. They should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.

Treasury management

- 4.13 The County Council has adopted the key principles of CIPFA's *Treasury Management in the Public Services: Code of Practice* (the Code), as described in Section 4 of the Code.
- 4.14 Accordingly, the County Council will create and maintain, as the cornerstones for effective treasury management:
- A treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities
 - suitable treasury management practice (TMPs) setting out the manner in which the organisation will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
- 4.15 The County Council will receive reports on its treasury management policies, practices and activities, including an annual strategy and plan in advance of the year, a mid-year review, and an annual report after its close, in the form prescribed in its TMPs. The annual investment strategy requires the approval of the full County Council.
- 4.16 The County Council delegates responsibility for the implementation and monitoring of its treasury management policies and practices to the Cabinet, and for the execution and administration of treasury management decisions to the Chief Finance Officer, who will act in accordance with the County Council's Treasury Management Policy Statement, TMPs and CIPFA's Standard of Professional Practice on Treasury Management. The Audit Committee will perform the role of detailed challenge in line with CIPFA guidance.

Banking arrangements

- 4.17 All arrangements with bankers must be made only by the Chief Finance Officer, who is authorised to operate any bank accounts considered necessary.

Staffing

- 4.18 The Chief Executive in consultation with the Leader is responsible for determining how officer support for the Cabinet and Executive members and for all other member roles within the County Council will be organised.
- 4.19 The Chief Executive is responsible for providing overall management to staff and for ensuring that there are systems for the proper evaluation of pay for all staff and evaluation of performance.

- 4.20 Chief Officers are responsible for controlling total staff numbers by:
- 4.20.1 advising the executive members on the budget necessary in any given year to cover estimated staffing levels
 - 4.20.2 adjusting the staffing numbers within approved budget provision, varying the provision as necessary within that constraint in order to meet changing operational needs
 - 4.20.3 the proper use of appointment procedures, workforce plans and verified personnel information

5 Financial regulation D – Systems and procedures

- 5.1 Sound systems and procedures are essential to an effective framework of accountability and control

General

- 5.2 The Chief Finance Officer is responsible for ensuring the County Council has appropriate IT systems for financial purpose, for accounting systems, the form of accounts and the supporting financial records. Any changes made by chief officers to the existing financial systems or the establishment of new systems must be approved by the Chief Finance Officer. However, chief officers are responsible for the proper operation of financial processes in their own departments.
- 5.3 Any changes to agreed procedures by chief officers to meet their own specific service needs should be agreed with the Chief Finance Officer.
- 5.4 Chief officers should ensure that their staff receive relevant financial training which has been approved by the Chief Finance Officer.
- 5.5 Chief officers must ensure that, where appropriate, computer and other systems are registered in accordance with data Protection legislation. Chief officers must ensure that staff are aware of their responsibilities under the freedom of information legislation.

Income and expenditure

- 5.6 It is the responsibility of chief officers to ensure that a proper scheme of delegation has been established within their area and is operating effectively. The scheme of delegation should identify staff authorised to act on the chief officers' behalf, or on behalf of the executive members, in respect of payments, income collection and for placing orders together with the limits of their authority. The Chief Finance Officer is responsible for specifying the procedure to be followed in ordering, making payments, collecting income and approving procedures for writing off debts as part of the overall control framework of accountability and control.

Payments to employees, members and pensioners

- 5.7 The Chief Finance Officer is responsible for paying all employees, allowances to members and pensions.

Taxation

- 5.8 The Chief Finance Officer is responsible for advising chief officers, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues that affect the County Council. The Chief Finance Officer is responsible for maintaining the County Council's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

Anti Money Laundering

- 5.9 Following advice received from HM Revenue and Customs, the County Council will not accept settlement in cash of any transaction above the value of €15,000 equivalent (approximately £13,200 as at May 2011).

Business units

- 5.10 It is the responsibility of the Chief Executive and Chief Finance Officer to approve the establishment and financial procedures for business units.

Stocks, stores and inventories

- 5.11 Chief officers must ensure that proper security is maintained at all times for all stocks and stores and that inventories are maintained for all items of moveable furniture, equipment, vehicles and plant above a limit agreed with the Chief Finance Officer.

Information technology systems

- 5.12 Chief officers must ensure that there is a corporate approach to systems development in line with the IT and E-government strategy and liaise with the Head of IT Services accordingly.

6 Financial regulation E – External arrangements

Introduction

- 6.1 The County Council must develop local community plans and act to achieve the promotion or improvement of the economic or social or environmental well-being of its area.

Partnerships

- 6.2 The Cabinet and Executive members are responsible for approving partnership arrangements with local public, private, voluntary and community sector organisations to address local needs.
- 6.3 The Cabinet and Executive members can delegate functions – including those relating to partnerships – to officers. These are set out in the scheme of delegation that forms part of the County Council’s Constitution. Where functions are delegated, the Cabinet and Executive Members remain accountable for them to the County Council.
- 6.4 The Chief Executive is responsible for ensuring due diligence and legality of all partnership arrangements.
- 6.5 The Monitoring Officer is responsible for promoting and maintaining the same high standards of conduct with regard to partnerships that apply throughout the County Council.
- 6.6 The Chief Finance Officer must ensure that accounting arrangements adopted relating to partnerships and joint ventures are satisfactory and that the overall corporate governance arrangements are satisfactory when contracts are arranged with external bodies. The Chief Finance Officer must ensure that the risks have been fully appraised before agreements are entered into with external bodies.
- 6.7 Chief officers are responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies.

External funding

- 6.8 The Chief Finance Officer is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the County Council’s accounts.

Work for third parties

- 6.9 The Chief Finance Officer and Head of Legal Services are responsible for approving contractual framework for any work for third parties or external bodies.