

**STANDARDS AND GOVERNANCE COMMITTEE – 30 November 2012**  
**APPENDIX 2**

**INTERNAL AUDIT RECOMMENDATIONS – GLOSSARY OF TERMS**

<b>Page Number</b>	<b>Audit Title</b>	<b>Term</b>	<b>Definition</b>
Page 1	Financial Challenge	Financial Challenge	A Financial Challenge Programme Board is chaired by the Chief Officer. The main aim of the board is to coordinate the various savings projects (Efficient and Flexible Crewing (EFC), Staff Review and Efficiency Proposals) and to steer the Service to meet the financial shortfalls it faces.
Page 5	Revenue Contracts	Standing Orders for contracts	Contract Standing Orders set out the administrative procedure that must be followed in seeking tenders and letting contracts for the supply of services and works.
Page 5	Revenue Contracts	Service Orders	Hampshire Fire and Rescue Service policies and procedures.
Page 6	Taxation – benefits in kind	P11D	A tax form filed by United Kingdom employers for each employee earning over £8500 per year, and sent to the tax office with which their PAYE scheme is registered. It is used to report benefits provided and expense payments made to employees by employers that are not put through the payroll. Employees are also given a copy, should they need it for a self-assessment tax return.
Page 8	Taxation – benefits in kind	SAP	The IT system that the Service uses for administering key functions such as the main accounting system, payroll, and training systems.
Page 17	Budgetary control	Scheme of delegation	The Scheme deals with the levels of responsibility and accountability of the officers named in specified areas of control.

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Page 17	Budgetary control	Financial Regulations	<p>Financial regulations are the framework within which the financial affairs of the Authority operate, and apply to all the Authority's activities. The regulations identify responsibilities in full, but from a commonsense point of view can be summarised as follows:</p> <ul style="list-style-type: none"> <li>• Major financial decisions, including setting the annual budget, must be taken by members as advised by the Treasurer.</li> <li>• The Authority encourages the Chief Officer and his staff to take as much day-to-day responsibility for financial management of the service as possible within the agreed budget.</li> <li>• The Treasurer (for financial matters) and the Clerk (for legal matters) have statutory responsibilities and should be consulted on significant issues or where members or officers have any doubt about the correctness of a possible action.</li> <li>• Spending must be regularly monitored to ensure that it stays within approved budgets.</li> <li>• Members, as advised by the Treasurer, Clerk and Chief Officer, are responsible for identifying significant risks to the Authority and for putting in place a strategy to deal with them.</li> <li>• Payments, including to employees, can only be made through arrangements approved by the Treasurer and within detailed procedures laid down.</li> <li>• All partnership arrangements must take account of appropriate financial and legal matters.</li> </ul>
Page 18	Safeguarding	Safeguarding	<p>Due to the nature of the community based work of Hampshire Fire and Rescue Service (HFRS), it is recognised that our personnel will encounter situations where they come into contact with a variety of vulnerable people each presenting with different welfare needs. As an organisation we have a legal responsibility to actively safeguard all parties involved.</p>

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Page 18	Safeguarding	Safeguarding Officers	In order to effectively Safeguard both its employees, and the communities within which we serve, HFRS has secured the provision of a 24/7 Team of Trained Safeguarding Officers (SGO).
Page 18	Safeguarding	Firesetters Intervention Team	The Hampshire Fire and Rescue Service, Firesetter Intervention Programme has been in existence since 1995. Its inception came about after a number of fire service personnel recognised the importance of addressing firesetting behaviour amongst children and young people. The programme has developed over the years from an 'ad-hoc' firesetter intervention service to the present format that is now recognised by HFRS as being a 'core activity' delivered by the Firesetter Intervention Team.