



# Hampshire Fire and Rescue Authority

## Financial Regulations

The document has been updated following amendments presented to a meeting of the Hampshire Fire and Rescue Authority on ~~xx13-February~~ **2008**, and approved by that meeting.

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## Summary

Financial Regulations are the regulatory 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 common sense point of view can be summarised as follows:

- Major financial decisions, including setting the annual budget, must be taken by members as advised by the Chief Financial Officer.
- 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.
- The Chief Financial Officer (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.
- Spending must be regularly monitored to ensure that it stays within approved budgets.
- Members, as advised by the Chief Financial Officer, Clerk and Chief Officer, are responsible for identifying significant risks to the Authority and for putting in place a strategy to deal with them.
- Payments, including to employees, can only be made through arrangements approved by the Chief Financial Officer -and within detailed procedures laid down.
- All partnership arrangements must take account of appropriate financial and legal matters.

## **Introduction and overview**

### **What are financial regulations?**

- 1.1 These regulations identify the financial responsibilities of the Hampshire Fire and Rescue Authority, Members, members of the Finance and General Purposes Committee, the Chief Officer; the Clerk and Monitoring Officer; the Chief Financial Officer; and other officers.
- 1.2 Members and officers should maintain a written record of any decision-making that has been delegated to members of their staff, including seconded staff. When decisions have been delegated or have been devolved to other bodies or responsible officers, references to members or officers in the regulations should be read as referring to them.

### **Who should read this document?**

- 1.3 The regulations and procedures apply to all staff and members of the Authority. The prime audience for financial regulations consists of:
  - members
  - chief officer
  - finance officers
  - staff with financial responsibilities.
- 1.4 More detailed guidance on how the regulations should be implemented in practice are contained in financial procedures, which apply to all members and all staff.

### **Why have financial regulations?**

- 1.5 Financial regulations form part of the means by which the Fire Authority 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 that these are duly complied with, as well as setting out best professional practices and processes for all activities and decisions of the Fire Authority, its committees and the Fire and Rescue Service.
- 1.6 In summary, financial regulations are the regulatory framework within which the financial affairs of the Authority operate.

### **Corporate governance and financial regulations**

- 1.7 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): openness, integrity and accountability.

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

- organisational structures and processes
- financial reporting and internal controls
- standards of behaviour.

### **What do financial regulations cover?**

1.9 The regulations apply to all the Authority’s activities. In practice, this means all budgets, money and funds administered by members and officers in carrying out their duties across all the Authority’s services and activities. This also includes:

- funds managed on behalf of third parties such as trust funds, community accounts and unofficial funds
- partnership arrangements where the Authority is the accountable body.
- External providers such as outsourced services, contractors and consultants are managed through the contract process. The contract document will set out the financial requirements. These include, for example, compliance with key control procedures; performance standards and statistics; attendance at service client meetings; and access to accounts.

### **Awareness and access**

1.10 The Chief Officer is responsible for ensuring that all employees with financial responsibilities are made aware of and have access to these regulations, and to the accompanying financial procedures that set out in more detail how they should implement and comply with the regulations.

### **Non-compliance with financial regulations**

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

- For employees, these regulations supplement the code of conduct for employees, so a breach will be considered a disciplinary offence that will invoke disciplinary procedures (and can lead to dismissal).
- For members, these regulations supplement the code of conduct for members, so a breach may be reported to the Finance and General Purposes Committee, which will make an appropriate decision including by reference on to the Standards [and Governance](#) Committee as appropriate.

### **Review of financial regulations**

1.12 The Chief Financial Officer is responsible for maintaining a continuous review of these regulations.

## **Other rules**

1.13 Apart from these regulations, all members and officers must comply with certain other rules. These include:

### the law:

- general local government law
- specific local government law
- general civil and criminal law
- the combination order

### other Authority rules:

- standing orders
- scheme of delegation and standing orders for members and all committees
- scheme of delegation for officers
- contract standing orders
- human resources policies and procedures
- service orders
- Financial procedures and guidance notes.

## **List of financial regulations**

- A Financial accountabilities and management
- B Financial planning
- C Risk management and control of resources
- D Systems and procedures
- E External arrangements

## **Financial regulation A – Financial accountabilities and management**

### **Introduction**

A.1 Financial management covers all financial accountabilities in relation to the running of the Service, including the policy framework and budget.

A.2 The members are responsible for:

- adopting the Authority combination order and members' code of conduct.
- approving the Corporate Strategy and budget within which all officers operate
- approving and monitoring compliance with the Authority's overall framework of accountability and control, as set out in the Authority's combination order
- monitoring compliance with the agreed policy and related executive decisions.

The members are responsible for approving procedures for recording and reporting decisions taken. These include decisions taken by the Authority or delegated by them. These delegations include any subsequently made to committee. Details of who has responsibility for which decisions are set out in Standing Orders and the Scheme of Delegation for the Authority.

The Authority aims to delegate financial management to the Chief Officer so that, as far as possible, the financial management of the Service takes place within the Service.

A.3 The Authority, advised by its Chief Financial Officer, must be satisfied that the Chief Officer exercises delegated financial responsibilities in a proper and effective manner.

A.4 The Authority will encourage the Service itself to devolve financial management so far as possible to local officers.

A.5 The Authority will:

- agree a budget requirement and set a precept after receiving the advice of the Chief Financial Officer
- approve the Chief Officer's proposed allocation of resources as set out in a format agreed by the Chief Officer and Chief Financial Officer
- monitor financial outcomes
- identify and agree longer term spending commitments.

## Finance and General Purposes Committee

A.6 The Terms of Reference of the Finance and General Purposes Committee<sup>1</sup> are:

### Resource Planning

- To be responsible for establishing and monitoring the Authority's medium term financial plan.
- To consider and recommend the annual revenue budget and capital programme to the Authority.
- To consider and recommend the annual programme for the replacement of vehicles and other major capital schemes.
- To monitor the Authority's treasury management activities.
- To consider and advise the Authority on the financial effects of significant development strategies, plans, major acquisitions, contracts etc.

### Resource monitoring

- To receive, consider and approve budget monitoring reports and a year-end report on the outturn position as set out in the Authority's final accounts and to make recommendations to the Authority on any proposal to change the budget.
- To oversee the use of land and property and other significant resources (e.g. information, technology, communications, vehicles).

### Specific programmes

- To have oversight of the Authority's programme of environmental management and reduction of carbon footprint.
- To have oversight of the Service Plan priority, 'Assets and Money', concerning the management of resources.

### Working with Partners

- To have an oversight of the Authority's partnership activities, particularly the resource and contractual implications. This will encompass various joint working programmes.
- To have an oversight of the Authority's commercial activities including its trading company.

### Financial matters

- To deal with such other matters of financial significance that the Authority may refer to it.

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<sup>1</sup> Agreed by HFRA 26 September 2013

### Urgent business

- To deal with any other urgent business that cannot reasonably be held over to the next full meeting of the Authority or else dealt with under the Scheme of Delegation of Standing Orders.

~~to make recommendations to the Authority as to its revenue budget and capital programme~~

~~to consider and determine the annual programme for the replacement of vehicles and other major capital schemes~~

~~to consider and advise the Authority on the financial effects of significant development strategies, plans, major acquisitions, contracts etc.~~

~~to receive, consider and approve the Authority's final accounts~~

~~to oversee the use of land and property and other significant resources (e.g. Information Technology, Communications, Vehicles)~~

~~to deal with any other urgent business that cannot reasonably be held over to the next full meeting of the Authority~~

~~to deal with such other matters of financial significance that the Authority may refer to it.~~

### **Chief Officer and his staff**

- A.7 The Chief Officer and his staff should have as much day to day responsibility for financial management of the Service as is possible within the framework of the agreed budget and rules of virement.
- A.8 The Chief Officer shall control expenditure and income, monitor performance, and take the necessary action to avoid exceeding any financial allocation. He may authorise other officers to act on his behalf in sanctioning orders for payments, but such delegation does not in any way reduce the overall responsibilities of the Chief Officer.
- A.9 Where expenditure or income involves a contract with a third party, the Chief Officer must follow procedure laid down in Standing Orders on Contracts and the Code of Practice relating to Contracts.

### **Clerk and Monitoring Officer**

- A.10 The Clerk is designated the Monitoring Officer under section 5 (1) of the Local Government and Housing Act 1989, with responsibility for reporting any illegal action, breach of any code of practice, maladministration or injustice, by:
- The Authority or any of its committees or sub-committees
  - Any officer of the service

- Any employee of the service including any fire officer, or other local authority or organisation providing services to the Authority
- A.11 The Clerk is authorised to instigate, defend or appeal legal proceedings in any court or tribunal to protect the Authority's interests and interests of the Chief Officer.
- A.12 The Clerk is authorised to settle all claims made against the Authority.
- A.13 The Clerk shall in any circumstances which he or she considers urgent, take any action that he or she considers appropriate to protect the interest of the Authority and Chief Officer

### **Chief Financial Officer**

A.14 The Chief Financial Officer has statutory duties in relation to the financial administration and stewardship of the Service. This statutory responsibility cannot be overridden. The statutory duties arise from:

- Section 151 of the Local Government Act 1972
- Local Government Finance Act 1988
- The Local Government and Housing Act 1989
- The Accounts and Audit Regulations 1996.

A.15 The Chief Financial Officer is responsible for:

- the proper administration of the Service's financial affairs
- reporting both to members of the Authority and to the external auditors any unlawful, or potentially unlawful, expenditure by the members or officers of the Authority or Service
- reporting both to the Authority and to the external auditor when it appears that expenditure is likely to exceed the resources available to meet that expenditure
- preparation of statutory and other accounts
- setting and monitoring compliance with accounting and financial management procedures and standards
- maintaining an effective and adequate internal audit and all audit arrangements
- advising on budgetary matters including any consequent long term implications
- key financial controls necessary to secure sound financial management
- providing financial information
- providing financial advice on all aspects of activity, including strategic planning and policy making process
- treasury management and banking arrangements

A.16 In carrying out these responsibilities, the Chief Financial Officer will:

- assist members in seeking to obtain best value for money

- advise the Authority on financial propriety
- advise, in consultation with the Clerk, on the safeguarding of assets, including risk management and insurance
- arrange for the notification to the collecting authorities of precepts
- the issue of Financial Practice Notes of guidance to the Service containing general accounting and audit practices to be observed in the maintenance of their records
- oversee the accounting procedures and financial records of the Authority and its officers (in consultation with the Chief Officer). Such procedures shall have regard to section 115 of the Local Government Act 1972, the Accounts and Audit Regulations 1996 and appropriate Accounting Standards.
- set schemes of financial delegation
- oversee financial and related IT systems
- set out procedures and controls for ordering services, supplies and works
- make arrangements for the payment of accounts and collection of income
- make arrangements for pay and pensions.

A.17 Section 114 of the Local Government Finance Act 1988 requires the Chief Financial Officer to report to the members and external auditor if the Authority or one of its officers:

- has made, or is about to make, a decision that involves incurring unlawful expenditure
- has taken, or is about to take, an unlawful action that has resulted or would result in a loss or deficiency to the Authority
- is about to make an unlawful entry in the Authority's accounts.

A.18 Section 114 of the 1988 Act also requires:

- that the Deputy Chief Financial Officer performs these functions in the absence of the Chief Financial Officer
- that the Authority provides the Chief Financial Officer with sufficient staff, accommodation and other resources – including legal advice when this is necessary – to carry out the duties under section 114.

### **Other financial accountabilities**

#### Virement

A.19 Once the annual revenue and capital budgets are approved, and subject to the provisions of these Financial Regulations and Standing Orders, the budgets will give authority to the Chief Officer to incur expenditure without the need to obtain further approval from the Authority, except where:

- the Chief Officer proposes a change in policy and/or the objectives and targets in the Fire and Rescue Service Plan and/or

- there is a proposed virement of over £100,000. In this case the HFRA or a Committee with delegated powers for approval would be required to authorise the adjustment. ~~expenditure on an approved budget book division of service would increase or decrease by more than £100,000~~

- A.20 Virement shall not be made from a capital budget to a revenue budget except where the Authority has approved an amendment of direct revenue funding or the use of balances.
- A.21 The Chief Officer shall identify officers to whom he or she proposes to delegate responsibility to manage and control budgets under delegated arrangements and such officers shall manage and control the budgets so delegated.
- A.22 Virement into an employee budget to appoint new permanent members of staff is not permitted without the specific approval of the Authority.

#### Treatment of year-end balances

- A.23 The Authority is responsible for agreeing procedures for carrying forward under and overspendings on budget headings on the advice of the Chief Financial Officer.

#### Accounting policies

- A.24 The Chief Financial Officer is responsible for determining accounting policies and financial systems and ensuring that they are applied consistently.

#### Accounting records and returns

- A.25 The Chief Financial Officer is responsible for determining the accounting procedures and records for the Authority.

#### The annual statement of accounts

- A.26 The Chief Financial 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: A Statement of Recommended Practice (CIPFA/LASAAC)*. The Finance and General Purposes Committee is responsible for approving the annual statement of accounts on the recommendation of the Chief Financial Officer.

#### Debt write-offs

- A.27 The Chief Officer is authorised to write off debts up to £1,000 and in consultation with the Chief Financial Officer is authorised to write off any debt up to £5,000. Details of all write-offs must be maintained in a central register by the Chief Officer. The write-off of any debt over

£5,000 must be reported to the Finance and General Purposes Committee for approval.

## **Financial regulation B – Financial planning**

### **Introduction**

- B.1 The Authority is responsible for agreeing the Service's policy framework and budget, which will be proposed by the Chief Officer. In terms of financial planning, the key elements are:
- the corporate strategy
  - the revenue budget
  - the capital programme.

### **Budgeting**

#### Budget format

- B.2 The general format of the budget and budget guidelines will be approved by the Authority and proposed by the Chief Officer on the advice of the Chief Financial Officer. The draft budget should include allocation to different services and projects, proposed taxation levels and contingency funds.

#### Budget preparation

- B.3 The Chief Financial Officer is responsible for ensuring that a revenue budget and a forward financial forecast for three years is prepared each year for consideration by the members. The Authority may amend the budget or ask the members to reconsider it before approving it.
- B.4 The members, in consultation with the Chief Financial Officer, are responsible for issuing guidance on the general content of the budget as soon as possible following approval by the Authority.
- B.5 The Chief Officer is responsible for ensuring that budget estimates reflecting agreed service plans are submitted to the members, and that these estimates are prepared in line with members' guidance.
- B.6 The precept has to be notified to the collecting authorities by February in respect of the ensuing financial year. It must be supported by a balanced budget approved by the Authority in consultation with the Chief Officer and Chief Financial Officer.

#### Budget monitoring and control

- B.7 The Chief Financial Officer is responsible for providing appropriate financial systems to enable budgets to be monitored effectively. The Chief Financial Officer must monitor expenditure against budget allocations and report regularly to the members on the overall position.

B.8 The Chief Officer is responsible for controlling income and expenditure on their budgets and for monitoring performance, taking account of financial information provided by the Chief Financial Officer. He should report on variations and take any action necessary to avoid exceeding budgets, and should alert the Chief Financial Officer to any problems. Any new proposal containing significant financial implications must take note of the Chief Financial Officer's advice.

### **Capital expenditure**

B.9 The Chief Financial Officer is responsible for ensuring that a capital programme is prepared each year for consideration by the members, before submission to Members.

B.10 The Chief Officer, in consultation with the Chief Financial Officer, shall prepare a draft capital programme for the ensuing year and following two years, which indicates the assumed financing for each year. Due regard should be given to the provisions of the Prudential Code.

B.11 Potential schemes, with cost in excess of £1,000,000 must be formally appraised and a report submitted to the Authority for approval.

B.12 The draft capital programme for the ensuing year should be submitted to the Authority for approval and include:

- details of all schemes, showing the total cost and the phased cost to completion
- method of funding
- an estimate of the revenue implications and confirmation as to whether this can be contained within the agreed revenue budget.

B.13 The Chief Officer shall be responsible for the control of expenditure against the approved capital programme and for the provision of timely and complete and accurate financial information as required by the Authority and Chief Financial Officer.

B.14 Capital expenditure is defined by Part IV of the Local Government and Housing Act 1989.

B.15 The Chief Financial Officer shall be notified of all proposed finance and operating lease arrangements to ensure they are appropriate.

B.16 The Chief Officer and Chief Financial Officer may approve an increase in the capital programme of up to £25,000 and the Chief Officer and Chief Financial Officer in consultation with the Chairman of the Authority may approve an increase of up to £50,000. In both cases the approved expenditure must be subsequently reported to the full Authority.

B.17 The Chief Officer, in consultation with the Chief Financial Officer, Chairman of the Authority and the Chairman of the Finance and

General Purposes Committee, is authorised to make changes within the approved capital programme limits where it is in the Authority's interests, with the changes being reported back to the full Authority.<sup>2</sup>

### **Maintenance of balance and reserves**

B.17B.18 \_\_\_\_\_ The Chief Financial Officer is responsible for advising the members and/or the Authority on prudent levels of balances and reserves for the Service.

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<sup>2</sup> Finance and General Purposes Committee 23 October 2012

## Financial regulation C – Risk management and control of resources

### Introduction

- C.1 It is essential that robust systems are developed and maintained for identifying and evaluating all significant financial and operational risks to the Authority on an integrated basis. This should include the active participation of all staff associated with planning and delivering services.

### Risk management

- C.2 The members are responsible for approving the Authority's service ~~corporate~~ plan and strategy and for reviewing the effectiveness of risk management.
- C.3 The Chief Officer is responsible for ensuring that proper insurance exists where appropriate.
- C.4 The Chief Officer is responsible in consultation with the Clerk for preparing Authority's risk management policy statement and for promoting it throughout the Service, and for advising the members on proper insurance cover where appropriate.
- C.5 The Chief Officer is responsible for reviewing risks annually.

### Internal control

- C.6 Internal control refers to the systems of control to ensure that the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.
- C.7 The Chief Financial 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. They 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.
- C.8 The Chief Officer is responsible for establishing sound arrangements for planning, appraising, authorising and controlling operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving financial performance targets.

### Audit requirements

- C.9 The Accounts and Audit regulations 1996 require the Chief Financial Officer to maintain an adequate and effective internal audit.

- C.10 The Audit Commission is responsible for appointing external auditors to the Authority. 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.
- C.11 The Authority may, from time to time, be subject to audit, inspection or investigation by external bodies which have statutory rights of access, such as HM Revenue and Customs.

### **Preventing fraud and corruption**

- C.12 The Chief Financial Officer is responsible for developing and maintaining procedures to prevent fraud and corruption.

### **Assets**

- C.13 The Chief Officer should ensure that all records and assets are properly maintained and securely held. He should also ensure that contingency plans are in place for the security of assets and continuity of service in the event of disaster or system failure.

### **Treasury management**

- C.14 The Chief Financial Officer shall be responsible for advising the Authority on all matters relating to treasury management and shall have control of all aggregated monies and securities of the Authority.
- C.15 The Authority has adopted CIPFA's Code of Practice for Treasury Management in Local Authorities and accordingly will create and maintain:
- A treasury management policy statement, stating the policies and objectives of its treasury management activities
  - Suitable treasury management policies (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.
- C.16 The Chief Financial Officer is responsible for reporting to the Authority on its treasury management policies, practices and activities. The Authority will approve, before the start of the financial year, an annual treasury management strategy and an annual investment strategy. The Authority will receive an annual report at the end of the financial year.
- C.17 The Authority delegates responsibility for the execution and administration of treasury management decisions to the Chief Financial Officer, who will act in accordance with the Authority's policy statement and TMPs and CIPFA's Standard of Professional Practice on Treasury Management.

## **Banking arrangements**

- C.18 All arrangements with bankers must be made only by the Chief Financial Officer, who is authorised to operate such bank accounts as are considered necessary.

## **Staffing**

- C.19 The Chief Officer is responsible for determining how officer support will be organised for the members and for all other member roles within the Authority.
- C.20 The Chief Officer is responsible for providing overall management to staff and for ensuring that there are systems for the proper evaluation of pay for all staff.
- C.21 The Chief Officer is responsible for controlling total staff numbers by:
- advising the members on the budget necessary in any given year to cover estimated staffing levels
  - adjusting the staffing numbers within approved budget provision, varying the provision as necessary within that constraint to meet changing operational needs

## **Financial regulation D – Systems and procedures**

### **Introduction**

- D.1 Sound systems and procedures are essential to an effective framework of accountability and control.

### **General**

- D.2 The Chief Financial Officer is responsible for the operation of the Authority's IT systems for financial and business-related purposes, for accounting systems, the form of accounts and the supporting financial records. Any changes made by officers to the existing financial systems or the establishment of new systems must be approved by the Chief Financial Officer. However, officers are responsible for the proper operation of financial processes within their own areas of budgetary control.
- D.3 Any changes to agreed procedures by officers to meet their own specific service needs should be agreed with the Chief Financial Officer.
- D.4 The Chief Officer should ensure that their staff receive relevant financial training which has been approved by the Chief Financial Officer.
- D.5 The Chief Officer must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation. Officers must ensure that staff are aware of their responsibilities under the freedom of information legislation.

### **Income and expenditure**

- D.6 The Chief Officer is responsible for ensuring that a proper scheme of delegation has been established and is operating effectively. The scheme of delegation should identify staff authorised to act on the chief officer's behalf, or on behalf of the members, in respect of payments, income collection and placing orders. It must also identify the limits of their authority. As part of the overall control framework of accountability and control, the Chief Financial Officer is responsible for specifying procedures for ordering, making payments and for collecting income, and for approving procedures for writing off debts.

### **Payments to employees, members and pensioners**

- D.7 The Chief Financial Officer is responsible for paying all allowances to employees, members and pensioners.

## **Taxation**

- D.8 The Chief Financial Officer is responsible for advising officers on all taxation issues that affect the Service in the light of guidance issued by appropriate bodies and relevant legislation.
- D.9 The Chief Financial Officer is responsible for maintaining the Service's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date.
- D.10 In accordance with advice received from Customs and Excise, the Authority will not accept settlement in cash of any transaction above the value of 15,000 euros equivalent (approximately £10,000).

## **Stocks, stores and inventories**

- D.11 Inventories shall be kept at each location of:
- all items of operational equipment
  - all vehicles and plant with purchase value of over £500
  - all items of non-operational equipment and moveable furniture with purchase value over £500. However local managers should also include attractive items of a lower value.
- D.12 The Chief Officer shall be responsible for maintaining proper security of all assets and should aim to achieve the maximum utilisation of such assets in the provision of services.
- D.13 The advice of the Director of Professional Services should be sought on the disposal of surplus or obsolete assets, which should normally be by competitive tender or public auction.
- D.14 The sale of land is subject to different procedures as described in the scheme of delegation and the advice of the Director of Professional Services must first be sought.

## **Information technology systems**

- D.15 The Chief Officer must ensure there is a corporate approach to systems development in line with the IT and e-government strategy.

## **Devolved Budget arrangements**

- D.16 The Chief Financial Officer will agree standards, systems and procedures for all budget holding officers within the Service, and the Chief Officer will ensure that all budget holding officers are accountable to the Chief Financial Officer on all financial matters.

## **Financial regulation E – External arrangements**

### **Introduction**

- E.1 The Authority must develop and contribute to local community plans and act to achieve the promotion or improvement of the economic or social or environmental well-being of its area.

### **Partnerships**

- E.2 The members are responsible for approving partnership arrangements with other local public, private, voluntary and community sector organisations to address local needs, including participation in Community Plans.
- E.3 The members can delegate functions – including those relating to partnerships – to officers. These are set out in the scheme of delegation. When functions are delegated, the members remain accountable for them.
- E.4 The Chief Officer is responsible for ensuring due diligence and legality for all partnership arrangements.
- E.5 The Clerk and Monitoring Officer is responsible for promoting and maintaining the same high standards of conduct with regard to partnerships that apply throughout the Authority.
- E.6 The Chief Financial Officer must ensure that accounting arrangements adopted for partnerships and joint ventures are satisfactory, and that the overall corporate governance arrangements are satisfactory when contracts are arranged with external bodies. The Chief Financial Officer must ensure that the risks have been fully appraised before agreements are made with external bodies.
- E.7 The Chief Officer is responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies.

### **External funding**

- E.8 The Chief Financial Officer is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the Authority's accounts.

### **Work for third parties**

- E.9 The Chief Financial Officer and Clerk and Monitoring Officer are responsible for approving the contractual framework for any work for third parties or external bodies.