



Guildhall Gainsborough
Lincolnshire DN21 2NA

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AGENDA

This meeting will be recorded and the video archive published on our website

Governance and Audit Committee

Tuesday, 17th April, 2018 at 2.00 pm

Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA

Members:

- Councillor Giles McNeill (Chairman)
- Councillor Mrs Jackie Brockway (Vice-Chairman)
- Councillor Mrs Sheila Bibb
- Councillor David Bond
- Councillor John McNeill
- Councillor Mrs Angela White
- Alison Adams
- Andrew Morriss
- Peter Walton

1. **Apologies for Absence**
2. **Public Participation Period**
Up to 15 minutes are allowed for public participation.
Participants are restricted to 3 minutes each.
3. **Minutes of Previous Meeting** (PAGES 3 - 9)
To confirm the minutes of the meeting held on 13 March 2018.
4. **Members Declarations of Interest**
Members may make any declarations of interest at this point but may also make them at any point during the meeting.
5. **Matters Arising Schedule** (PAGES 10 - 11)
Matters Arising schedule setting out current position of previously agreed actions as at 9 April.
6. **Attendance of Head of Paid Service - Planning Delegations** (VERBAL REPORT)
7. **Public Reports for Consideration**
 - i) Draft Internal Audit Quarter 4 Progress Report 2017/18 (PAGES 12 - 33)
 - ii) Review of Strategic Risks (April 2018) (PAGES 34 - 46)

Agendas, Reports and Minutes will be provided upon request in the following formats:

Large Clear Print: Braille: Audio: Native Language

- iii) Member Champions (PAGES 47 - 52)
 - iv) Periodic review of the Annual Governance Statement (PAGES 53 - 60)
Action Plan 2016/17
 - v) Constitution Annual Review (PAGES 61 - 332)
8. **Workplan** (PAGES 333 - 334)

Mark Sturgess
Head of Paid Service
The Guildhall
Gainsborough

Monday, 9 April 2018

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 13 March 2018 commencing at 2.00 pm.

Present: Councillor Giles McNeill (Chairman)
Councillor Mrs Jackie Brockway (Vice-Chairman)

Councillor Mrs Sheila Bibb
Councillor David Bond
Councillor John McNeill
Councillor Mrs Angela White
Alison Adams
Andrew Morriss
Peter Walton

In Attendance:
Eve Fawcett-Moralee Executive Director of Economic and Commercial Growth
Ian Knowles Executive Director of Resources and S151 Officer
Alan Robinson Strategic Lead Governance and People/Monitoring Officer
Tracey Bircumshaw Finance & Business Support Manager
James O'Shaughnessy Corporate Policy Manager & Deputy Monitoring Officer
John Cornett External Audit
Michael Norman Auditor KPMG
Lucy Pledge Internal Audit
Matthew Waller Internal Audit
James Welbourn Democratic and Civic Officer

Apologies: None

59 PUBLIC PARTICIPATION PERIOD

There was no public participation.

60 MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 16 January 2018 were approved as a correct record.

61 MEMBERS DECLARATIONS OF INTEREST

None.

62 MATTERS ARISING SCHEDULE

The matters arising schedule was noted.

63 ATTENDANCE OF THE EXECUTIVE DIRECTOR FOR ECONOMIC AND COMMERCIAL GROWTH

The Executive Director for Economic and Commercial Growth made a presentation to committee on commercial strategy and governance.

The following points were raised:

- The Commercial Plan for 2014-16 brought in £1 million savings, and included a £20 million commercial property portfolio;
- In December 2016, a Commercial and Economic Growth directorate was created;
- Grants for economic growth and development in 2017/18 were awarded, amounting to £6 million for housing, and £2 million for employment;
- The Commercial Investment Portfolio in February 2017 targets a 3% net return;
- The crematorium was set to net a 3% return in year 4. The leisure contract amounted to £135k a year, and the commercial services (waste) contract gave a £200k income for 2017/18;
- There were commercial loans of £1 million; 2% above the borrowing rate;
- Other ongoing corporate vehicles and agreements were:
 - I. Sure Staff 2016;
 - II. Sun Inn and Roseway carpark grants;
 - III. Grant funding agreements with Dransfield Property Limited;
 - IV. Market Street Renewal Limited;
 - V. Joint venture agreement with Acis;
 - VI. Development Partnership.
- New projects follow a process, starting with the inception at Management Team (internal), Member approval at Prosperous Communities and Corporate Policy and Resources committees, followed by ongoing governance at Programme Board and its sub Boards (internal);
- A new Monitoring Officer report will be introduced from June 2019, including:
 - I. Constitutional review and the re-affirmation of delegations;
 - II. A review of governance activity and any changes over the administrative year;
 - III. A review of the Standards Regime and details of any code of conduct breaches.

Following this presentation, Members of the committee had the opportunity to ask questions of officers present. Further information was provided:

- A key element from the external auditors was around whether returns match

investments. In addition, there needed to be openness and transparency around decision making; however, on occasion private papers for committee would be necessary;

- Selection of partners should be done wisely, and effective working with those partners was crucial;
- Everything should be tied back into the Executive Business Plan and Medium Term Financial Strategy (MTFS);
- An economic impact assessment (EIA) would be done prior to projects such as the Sun Inn Hotel. The model for the EIA was set up by an external body specialising in this area; however, WLDC now have their own version of this model. The model would evolve with any future guidance;
- Build costs were higher than the end values in the case of the Sun Inn. Grant funding regimes such as the European Regional Development Fund (ERDF) help to fund the build, and others like it. Where there were gaps in funding, advice had been taken from European lawyers and surveyors. All payments made in arrears were scrutinised. The challenge was explaining why developers need gap funding;
- Internal Auditors look at governance, risk and control. The commercial strategy had been looked at over a number of years, and improvements are recommended where necessary. Next year's plan will look at income and investment; the auditor's role was to look at how the council manages its business;
- An EIA is only part of the project's due diligence; it would also be looked at in purely economic terms, through a cost/benefit analysis;
- A project would be stopped if it was in the Council's best interest to do so.

64 COMBINED ASSURANCE REPORT 17/18

Members considered the council's Combined Assurance report for 2017/18.

Overall, over 70% of the council's key activities were performing well, with the remainder requiring attention. All of the areas requiring attention were known to management, so action plans were in place.

Having reviewed the report, Management Team have identified 4 key areas of focus over the next 12 months:

1. A review of statutory returns – there were a lot of performance and financial figures that need auditing;
2. Oversight of 3rd party arrangements. Work had been started on this already;
3. Enforcement services had been the subject of scrutiny. Enforcement had recently undergone a restructure;
4. WLDC was successful in being awarded a strand of the wellbeing service in conjunction with East Lindsey District Council. This new service should be up and running successfully over the next 12 months.

Those aspects would form part of the Annual Governance Statement for 2017/18.

Following this introduction, and after questions from Members, further information was provided;

- It was important that backroom staff were recognised for their positive effect on debt collection;
- The finance for the wellbeing service will follow year on year. The contract with Lincolnshire County Council (LCC) contained a small profit for WLDC. Should the demands of the service change significantly, there was scope for further negotiation with LCC.

East Lindsey District Council had taken the primary lead and were the contractors with LCC; WLDC was a sub-contractor;

- The risk strategy will start to be reviewed over the next 12 months;
- 71% of activities addressed within the report were said to be performing well, compared to 55% from 2016/17.

RESOLVED to approve the report and be assured that the findings illustrate that the Council's governance framework is operating effectively.

65 CLOSURE OF ACCOUNTS 2017/18 - ACCOUNTING MATTERS AND EXTERNAL AUDIT PLAN 17/18

Members considered a report reviewing the accounting policies, actuary assumptions and materiality levels that will be used for the preparation of the 2017/18 accounts.

There was also the opportunity for the External Auditor to explain the process of External Audit of the Statement of Accounts, and the approach to the Value for Money Audit 2017/18.

The following points were highlighted:

- The report sought to give assurance that WLDC were well under way in terms of the timetable, and outstanding tasks. Some of the formalities within the report were around the approval of the accounting policies;
- The Community Infrastructure Levy (Cil) had been introduced; however no income had been received from this scheme as yet;
- The materiality level for WLDC, i.e. the level at which items were disclosed within the Statement of Accounts was set at £750k. The external auditors have set their level at £850k;
- The earlier closedown deadline would mean that Governance and Audit committee would not see the statement of accounts prior to issue. They would be signed by the

Section 151 Officer by 31 May, and then passed to the external auditors. There can be circulated to Governance and Audit Members when they are ready to go to the auditor, before the accounts are finally due to be signed off in July;

- In terms of the External Audit Plan, there were two things require by statute. Firstly an opinion on the accounts, and secondly a 'value for money' conclusion;
- The materiality level that the external auditors used determined what level of error could influence users of accounts when making their decision. Although external audit have a materiality level of £850k, they do not audit to this level;
- There were three significant risks identified in relation to the external audit for 2017/18:
 1. Valuing of equipment; some council assets have not been valued for 3-4 years, so the value of these assets needed to be reassessed. This would only ever be an estimate, is a significant value in the accounts, and was a material value;
 2. Pensions liabilities risks – the estimated liability was just under £36.5 million. This would be audited from two angles – the information provided to the actuary, and the pension fund element. It was a material value, and a figure outside of WLDC control;
 3. Faster close – the fundamental challenge was to maintain the approach taken in previous years, and to deliver accounts by the end of May.
- Areas of audit focus were also highlighted; these included commercialisation, and relationships with other companies;
- No conclusion would be provided on whether WLDC were providing a value for money service; however, the external auditors' job was to make sure that all of the appropriate measures were in place to provide value for money;
- The main risk on value for money was the medium term financial plan – this was common with all authorities;
- The planned audit fee was the same as last year's fee.
- The resources were in place to provide the external audit within expected timescales;

There then followed some discussion on the signing off of accounts, and the dates that Members would receive the unaudited accounts. It was deemed not beneficial to send out the unaudited accounts by email to Members; however an extra training session, prior to the Governance and Audit meeting in June was agreed that could deal with the unaudited accounts. The unaudited accounts would be brought to Governance and Audit committee in June.

Lastly, the external auditors declared that they had carried out some non-audit work with the Challenge and Improvement committee.

RESOLVED:

- (1) To approve the Accounting Policies (as included at Appendix 1 of

- the report);
- (2) To note the pension assumptions (Appendix 2 of the report);
 - (3) To note the risk assessment (Appendix 3 of the report);
 - (4) To approve the proposed materiality levels as included at section 4 of the report, including the revisions detailed at 5.7 of the report;
 - (5) To note the key closedown dates at section 7.6 of the report;
 - (6) To accept the main accounting changes for 2017/18 and onwards as shown at section 8 of the report;
 - (7) To accept that in future years, due to the earlier deadline the Unaudited Statement of Accounts will be circulated after issue by the Section 151 Officer;
 - (8) To note that accounting policies for group accounting and accounting for the Community Infrastructure Levy are now required;
 - (9) To note and receive the External Audit information contained within the report at Appendix 4.

66 INTERNAL AUDIT DRAFT ANNUAL PLAN REPORT 2018/19

Members considered the draft annual audit plan based on assurance mapping and risk assessments across the council's critical services.

The Head of Service – Corporate Audit and Risk Management informed the committee that internal audit wished to change the way the internal audit plan was managed. This was a reflection that the plan, once made, was not absolute.

The following points were highlighted:

- Internal audit still work to an allocated number of resources, and consult with the Section 151 Officer on issues around progress and delivery of the audit plan;
- The fees remain the same as last year; for the 5th year running they remain the same and represent value for money;
- Internal audit were looking at all areas of activity with the council. There was also time for consultancy where proactive advice could be given;
- The level and mix of resources, together with the areas covered in the internal audit plan would lead the Head of Service – Corporate Audit and Risk Management to be able to give the Head of Internal Audit annual opinion for 2019.

Following questions from Members, further information was provided:

- Equality and diversity was last audited 10 years ago. It could be worth revisiting in the future;
- Health and safety had been audited as part of the cyclical plan. The other areas that had been audited (environmental protection, Income and Investment Programme) were part of combined assurance, discussed with managers;
- Environmental Protection and Enforcement teams now report to a different manager,

as do Corporate Health and Safety, who now report through to the HR team.

RESOLVED to note and agree the contents of the report and be assured that the plan provided robust coverage of the Council's critical areas and services.

67 WORKPLAN

Subject to the addition of items on unaudited accounts, and commercial governance, and the ISA 260 report moving back to July, the workplan was noted.

The meeting concluded at 3.39 pm.

Chairman

Governance & Audit Committee Matters Arising Schedule

Purpose:

To consider progress on the matters arising from previous Governance & Audit Committee meetings.

Recommendation:

That members note progress on the matters arising and request corrective action if necessary.

Matters arising Schedule

Status	Title	Action Required	Comments	Due Date	Allocated To
Black					
	Scrutiny Workshop	A meeting between Cllr McNeill, Cllr Howitt-Cowan, Cllr Summers and Cllr Bibb, Alan Robinson and Mark Sturgess about having a workshop to discuss how Scrutiny operates at the moment and its role in the future.	To be postponed until after the Scrutiny workshop in early March. Scrutiny workshop set up for 20/03/18akr	17/04/18	Alan Robinson

Green					
	Training prior to unaudited accounts	A copy of the unaudited accounts are to come to the June meeting - Members to attend prior to the meeting to get training on accounts and be allowed to make comments.	JW to make sure room is available before committee.	19/06/18	Tracey Bircumshaw

Agenda Item 7a



**Governance & Audit
Committee**

17 April 2018

Subject: Draft Internal Audit Quarter 4 Progress Report 2017/18

Report by:

Lucy Pledge (Head of Service – Corporate Audit & Risk Management – Lincolnshire County Council)

Contact Officer:

Ian Knowles, Director of Resources
ian.knowles@west-lindsey.gov.uk

Purpose / Summary:

The report gives members an update of progress, by the Audit partner, against the 2017/18 annual programmes agreed by the Audit Committee in March 2017.

RECOMMENDATION(S):

- 1) **Members consider the content of the report and identify any actions required.**

IMPLICATIONS

Legal: None directly arising from the report

Financial: FIN/4/19

There are no financial implications arising directly from this report.

Staffing: None.

Equality and Diversity including Human Rights:

NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.

None arising from this report

Risk Assessment: N/A

Climate Related Risks and Opportunities: None arising from this report

Background Papers: No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

Call in and Urgency:

Is the decision one to which Rule 14 of the Scrutiny Procedure Rules apply?

Yes

No

Key Decision:

Yes

No



Internal Audit Q4 Progress Report at 19th March 2018



Introduction	1
Key Messages	1 - 7
Internal Audit work completed at 19th March 2018	8 - 9
Overdue Audit Recommendations	10- 11
Performance Information	12
Appendices	
Appendix 1 – Details of Limited Assurance Audits	
Appendix 2 – Audit Plan & Scheduling 2017/18	
Appendix 3 – Overdue Audit Recommendations	
Appendix 4 – Assurance Definitions	
Appendix 5 – Details on overdue audit recommendations	

Contact Details:
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Head of Audit & Risk Management



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Introduction

1. The purpose of this report is to:
 - Advise of progress made with the 2017/18 Audit Plan
 - Provide details of the audit work undertaken since the last progress report.
 - Provide details of the current position with agreed management actions in respect of previously issued reports
 - Raise any other matters that may be relevant to the West Lindsey Governance & Audit Committee role

Key Messages

2. Work continues to progress on the 2017/18 audit plan with all audit reviews except one either started, at draft report stage or completed.
3. The following audits have been completed since the last progress report and details are included in this report:
 - Progress & Delivery Follow Up
 - Choice Based Lettings Follow Up
 - Local Land Charges Follow Up
 - Sales and Invoicing
 - General Data Protection Regulation (GDPR)

Full details of progress are detailed in the Internal Audit Plan schedule in **Appendix 2**.

4. The one audit that has not commenced yet is Key Control Testing. This review has now been booked in and always starts in late March early April so we have the full previous twelve months data to test.
5. We have delivered 84% of the 2017/18 Internal Audit Plan against a quarter four target of 100%. This performance is from 19/03/2018 when the report was compiled and does not reflect the final position at year end.
6. Good progress has been made in implementing audit recommendations - there is currently one overdue action, which is high priority. The high priority action relates to the Bank Reconciliation audit from 2017/18, which was Substantial Assurance. Details on the outstanding actions can be found in **Appendix 3 & 5**.
7. We have agreed with the management board that the Growth Programmes audit scheduled for quarter four of 2017/18 will now be progressed in quarter one of 2018/19.

Internal Audit work completed at 19th March 2018

8. The following audit work has been completed and final reports have been issued since the progress report presented to the last meeting of the audit committee:

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
	Sales & Invoicing – Invoicing Local Land Charges Progress & Delivery Choice Based Lettings GDPR	Sales & Invoicing – Finance system		

Note: The Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in **Appendix 4**.

9. Below are summaries of the audit reports issued. Please note that Sales and Invoicing was a single audit but resulted in a different opinion as regards the status of sales and invoicing today and its ability to deal with proposed future commercial trading.

Sales & Invoicing – Substantial Assurance on Sales and Invoice Management.

Our review found that the Council is able to invoice correctly and collect income albeit that this requires workarounds due to the restraints of the current finance system.

We did find that that individual teams and services have been proactive and have done a lot of valuable work towards adopting the commercial principals of traded services and are working towards and considering the changes needed in order to enable the Council to achieve its commercial aims.

Areas of good practice included –

- Lessons learned from the Trade Waste project, which is the most advanced commercial project, have been well communicated and are easily available.
- Officers are taking the initiative in adopting commercial principals.

- Teams are proactive in identifying the changes needed to enable the council to achieve its commercial aims.

Sales & Invoicing – Limited Assurance on the finance system.

Our review found that the financial system is not suitable to meet the future requirements of the Council's for commercial and traded services. The financial system has no functionality for commercial billing, in particular it is unable to generate invoices from a template, which results in a laborious manual process if amendments are needed.

We also found that:

- Further training and communication is needed to ensure managers understand the debt collecting process.
- There is a request for further resource for the debtors team in line with increased activity through increased commercial work. A business case is being prepared for a new post to be shared between the Benefits and the Sundry Debtors teams, this will increase capacity within the debtors function.
- Engagement with stakeholders who might have minor initial input to a project, such as the debtors team, could be improved. We understand that stakeholder engagement checklists are being introduced as part of the new project management templates currently under development.

Further details of the report are attached in **Appendix 1**

Choice Based Lettings Follow Up – Substantial Assurance

In April 2016 an internal audit review of the Choice Based Letting was undertaken. The review found that the Choice Based Lettings system wasn't providing an effective reliable service for affordable housing for applicants in West Lindsey.

There were three main areas which were not working effectively to support the process for applicants. These areas were:

- Working with Acis Group Ltd.
- The Wider Lincs Home finder Partnership
- Performance at West Lindsey

Our review has provided substantial assurance for the implementation of the agreed actions from the Choice Based Lettings audit undertaken in April 2016.

The Council have done a lot of positive work towards improving the service and outcomes for residents. Including implementing the agreed actions from the previous audit of Choice Based Lettings.

An improvement plan between the West Lindsey DC and Acis Group Ltd. was agreed and put in place. Both the Council and Acis Group Ltd. have influenced a culture change in their working relationship.

Our review found that in 2017 the Council's Prosperous Communities Committee and Corporate Policy and Resources Committee have approved the proposal for exiting the Lincs Home finder Partnership.

We found that the Choice Based Lettings Progress and Delivery measures were reviewed. The Council's internal policies have also been changed and made things more visible to elected members.

Local Land Charges Follow Up – Substantial Assurance

The Local Land Charges service is a statutory front line service providing information to the public when moving house or buying land.

In September 2015 Assurance Lincolnshire undertook an internal audit review of the Local Land Charges. At the time of the review the Council was not providing an effective Local Land Charges service and therefore the assurance opinion we gave was Low Assurance.

Local Land Charges service carries a high reputational risk for the Council if it does not provide an effective service. There are also future income and reduced market share risks associated with providing an ineffective service.

Our review has provided substantial assurance for the implementation of the agreed actions from the Local Land Charges audit undertaken in September 2015 with all recommendations implemented.

We found that since the previous audit review the responsibility for the operation of Local Land Charges service has been allocated to the Licensing Team Manager. This has led to fresh impetus and oversight on the service from the new manager.

The Council have done a lot of positive work towards improving the service, the reliability of the register and the outcomes for service users. This includes implementing the agreed actions from the previous audit of Local Land Charges service.

The average time for searches turnaround has fallen to 5.5 days in the year to date, this was even lower in the 3rd quarter of 2017/18 – 3.7 days. In comparison the average time for searches turnaround during April and May 2015 was 18 days

Progress & Delivery Follow Up – Substantial Assurance

The performance of the Council's services and delivery of the Corporate Plan and the Commercial Plan are reported via Progress and Delivery (P&D) reports to members and senior management. This is key part of the Council's oversight on performance and the achievement of corporate aims and objectives.

The last two audits of P&D gave limited assurance and highlighted issues with The number of measures being reported, the completeness of information being presented to managers and members and identified that some measures had no target so could not be measured in terms of success or failure.

Progress and Delivery reports are the main means by which the Council measures and report its performance so it is important that the report is accurate, complete and provides effective insight and management overview on delivery of the Council's corporate priorities.

Our follow up review has provided substantial assurance on the implementation of the agreed actions from the Progress & Delivery audit undertaken in June 2017. The Council has done a lot of positive work towards implementing the agreed findings and improving the performance reporting process.

Key findings and improvements implemented includes:

- The reduction of performance measures to a more manageable and relevant level.
- Reviews with Team Managers to ensure measures provide an effective reflection of the service and it's intended outcomes.
- Establishment of a project to look into the procurement of a Performance Management ICT system, to further improve the process.
- Ensuring all measures have a baseline and target so they can be included in performance reports.
- Including in regular performance reports how missed targets have led to improvement actions in the relevant services.

In addition to implementing the audit findings Management have reviewed the current system and developed a new Progress and Delivery process to be implemented in April 2018. This has been approved by the Management Team and sets out how measures will be reported to Members and Managers providing assurance to Members on corporate plan delivery and assurance to managers on service and corporate delivery.

GDPR – Substantial Assurance

Privacy issues arising from a growth in technology, greater connectivity and cross border data sharing required a rethink on data protection legislation to ensure that these fundamental rights are fully protected in the current digital economy. Consequently the EU General Data Protection Regulation (GDPR) is designed to enhance current requirements with the aim of promoting and increasing accountability and transparency.

The UK will be incorporating GDPR requirements into UK law through the Data Protection Bill currently going through Parliament

The scope of the audit was to provide assurance as to whether both the steps the council has taken at the time of the audit and plan to take between the time of the audit and the GDPR commencement date will achieve GDPR compliance by May 2018.

The Council is working to meet the General Data Protection Regulations (GDPR). Many of the concepts and principles within GDPR are similar to those of the Data Protection Act. Consequently the Council already has

a firm basis in place upon which the Council can build to meet the stronger rights and obligations within GDPR.

Our assessment is that the Council has done a good deal of preparatory work in getting ready for GDPR.

A number of key fundamentals for GDPR compliance have been achieved:

- The mandatory role of Data Protection Officer (DPO) has been allocated to a suitably skilled individual with no responsibilities that would conflict with the expected duties of the role.
- The importance of GDPR compliance has been effectively communicated to management.

The Council has a good track record of communicating information security to staff through various channels, e.g. Minerva, email, large screens in departments and messages provided on desktop machine backgrounds. This gives us confidence that GDPR changes will be similarly communicated.

We have recommended that project plans to complete this work are brought up to date to help assure management that the May deadline can fundamentally be met. We would expect work on GDPR to be ongoing after the 25th May due to finessing registers to support GDPR and responding to any new guidance that is published.

Overdue Audit Recommendations

10. Outstanding Internal Audit recommendations are tracked and monitored along with the Council's Business Improvement Officers to ensure actions are accurately recorded and monitored. This helps to maintain oversight and momentum.
11. There is one overdue management action which is High priority. This is from the Bank Reconciliation audit which was Substantial Assurance. Appendix 3 & 5 provides details of all outstanding recommendations.

Performance Information

12. Our performance is measured against a range of indicators. We are pleased to report a good level of achievement against our targets – the table below shows our performance on key indicators as at 19th March 2018.

Performance Details 2017/18 Planned Work

Performance Indicator	Annual Target	Target to date	Actual
Percentage of plan completed.	100% (revised plan)	90% *estimated 19.03.2018 target.	84%
Percentage of key financial systems completed.	100%	0%	*0%
Percentage of recommendations agreed.	100%	100%	100%
Percentage of recommendations due, implemented.	100% or escalated	100% or escalated	100% or escalated
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100%
Final report issued within 5 working days of CLT agreement.	100%	100%	100%
Period taken to complete audit – within 2 months from fieldwork commencing to the issue of the draft report.	80%	80%	42% (5 of 12)
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Excellent

*Work scheduled in and due to start February 2018, this will give us almost a full 12 months of financial transactions for the review.

Appendix 1 – Details of Limited Assurance Audits

Sales & Invoicing

Background and Context

West Lindsey District Council is encouraging managers to consider and launch commercial sales of their services. As part of this development the Council needs to ensure that its finance and invoicing systems are capable of meeting the needs of a more commercial approach.

Scope

The focus of our audit is to provide assurance that finance and invoicing systems are capable of supporting the Council's commercial aims now and in the future.

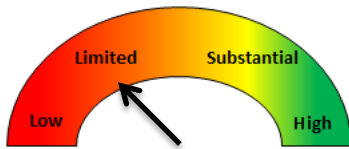
The Trade Waste project is the most mature of the commercial services. The audit also considered if the lessons learned from the project in terms of the finance and invoicing systems and the setting of commercial pricing are being considered and built in to future projects.

We identified the following key risks for this activity:

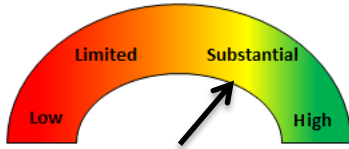
- The Council is unable to provide accurate timely billing for customers, including pricing, invoicing and finance system integration
- There is insufficient staff capacity and capability
- Commercial sales of services and finance systems integration is not considered when developing new projects
- Lessons learned from commercial sales of services are not applied to new commercial projects

To gain assurance over these risks we:

- Interviewed key staff
- Reviewed:
 - the invoicing and debt collecting processes
 - monitoring arrangements
 - reporting arrangements



**Limited Assurance
Finance System
Commercial
Application**



**Substantial
Assurance
Management of
Sales and
Invoicing**

Risk Finance System	Rating (R-A-G)	Recommendations	
		High	Medium
Risk 1 - The Council is unable to provide accurate timely billing for chargeable customers, including pricing, invoicing and finance system integration	Red	3	4
Risk 2 - There is no sufficient staff capacity and capability	Amber	1	0
Risk 3 - Commercial sales of services and finance systems integration is not considered when developing new projects	Green	0	1
Risk 4 - Lessons learned from commercial sales of services are not applied to new commercial projects	Green	0	1

Key Messages



Our audit showed that whilst the financial systems are not suitable to meet the needs of the Council's commercial delivery of services they do currently enable income to be accurately recorded and collected. To reflect this we have split our assurance opinion.

Finance System Commercial Application – Limited Assurance

The financial system is not suitable to meet the future requirements of the Council for commercial and traded services. The financial system has no functionality for commercial billing, in particular it is unable to generate invoices from a template, which results in a laborious manual process if amendments are needed. This was identified as an area for improvement over a year ago and officers discussed it with the providers of the system, who stated that they can develop a system add-on to provide functionality for commercial billing. The system providers stated that the commercial billing add-on was in October 2017. Despite the Council working closely with the system provider by January 2018 this was not yet in place.

Key Messages



We also found that:

- The understanding of the debt collecting process and the role of the Revenues team as well as services within the process could be improved. Although training has been carried out for services on the role and function of the debtors service, we found during testing that remains some uncertainty on the correct process and responsibility for debt management.
- For unpaid invoices there is no action between the final reminder going out on the 42nd day to the 90th day, this is due to staff capacity. A business case is being prepared for a new post to be shared between the Benefits and the Sundry Debtors teams, this will increase capacity within the debtors function.
- Engagement with stakeholders who might have minor initial input to a project, such as the Revenues team, could be improved. If a project is part of a bigger program or similar projects follow, the total impact of not being involved can be significant. We understand that stakeholder engagement checklists are being introduced as part of the new project management templates currently under development.

Going forward some of the changes needed which will enable the Council to achieve its commercial aims are extending beyond the abilities of individual teams. A consolidated strategic view of the impact of invoices, debts collection, finance and debtors systems integration, impact analysis, stakeholder engagement and a refocus of resource, as well as strategic approach towards the joint direction of travel will assist the Council in achieving its commercial and entrepreneurial aims.

Areas of Good Practice



- Lessons learned from the Trade Waste project, which is the most advanced commercial project, have been well communicated and are easily available.
- Officers are taking the initiative in adopting commercial principals.
- Teams are proactive in identifying the changes needed to enable the

council to achieve its commercial aims.

Managing your risks

During our audit work we identified the following risks that we feel should be considered for inclusion on your service Operational Risk register:

- The Council is unable to provide sufficient level of finance system integration
- There is insufficient staff capacity for the effective running of the Debtors service

Management Response



The audit highlighted some areas where we could strengthen the existing processes in order to increase income collection through greater involvement of the services who raise debts across the Council. The Revenues Team Manager has undertaken to raise this again with Team Managers and she also produces a monthly Aged Debt Analysis breakdown report for the Finance team who regularly meet with Budget Holders to discuss any aged debtor accounts with them and actions to be taken.

The report also highlighted that despite limited resources the sundry debtor section do issue invoices and reminder notices in a timely manner. It is the Revenues Manager's intention to accelerate the recovery process during 2018/19 and to pursue all old debts promptly.

In respect of Commercial Billing, the aspiration to be able to provide various payment options is limited by the current system, which requires manual input of either annual bills, with annual, monthly or quarterly fixed amount direct debits, or one off invoices.

A value for money solution has been the development of a invoice template upload, which will allow varying Direct Debits and amounts to be raised on a monthly basis.

Civica are now fully engaged and have provided the file for testing,

We would like to acknowledge the flexibility of the auditor and his appreciation of other commitments members of the team have when arranging this audit and subsequent meetings.

Appendix 2 – Audit Plan Schedule

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Quality Decision Making	Consultancy - review to provide insight and support on the Councils decision making process by reviewing a sample of key decisions.	May 17	May 2017	Aug 17	Complete Consultancy
Development Management Services Phase 2	Phase 2, provide assurance that improvement plans and changes have led to better outcomes and a sustainable Development Management Service.	May 17	May 17	Oct 17	Complete Substantial Planning and S106 Limited Planning Enforcement
Commercial Plan Phase 2	Provide assurance on the management and delivery of the key Commercial Plan themes. Review how services and key projects are structured and align to the commercial plan deliverables and objectives.	April 17	April 17	Oct 17	Complete Low Assurance
Housing Benefits Subsidy	Test a sample of benefit cases to on behalf of the external auditor KPMG to provide assurance on the subsidy claimed by the Council	Q2 July	July 17	Sept 17	Complete Substantial Assurance
Bank Rec	New system in place, audit requested by Finance manager to provide assurance that the new system is operating as intended and providing a robust bank rec Process.	July 17	Aug 17	Oct 17	Complete Substantial Assurance

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Procurement	Provide assurance on the procurement process and rationale. Review whether alternatives are considered as part of the process including partnerships, shared services and Commissioning.	Sept 17	Dec 17		Draft report stage
Licensing	To provide assurance on the Licensing service and how it is managing safeguarding issues.	Oct 17	Oct 17	Nov 17	Complete Substantial Assurance
NK Partnership	Provide assurance on the monitoring and management of this key Partnership.	Aug 17	Aug 17	Dec 17	Complete Substantial Assurance
Sales and Invoicing	To provide assurance That managers understand the commercial principals of Traded services. To provide assurance that finance systems and invoicing are compatible with commercial aims.	Aug 17	Aug 17	March 2018	Complete Substantial Assurance on Sales and Invoicing Limited assurance on the finance system
ICT Patch Management	Confirm that software updates and patches are effectively applied and monitored across the Councils key ICT applications.	Q4	April 2018		WIP
Good Governance Ethics	Consultancy - Review the Council governance arrangements against recommended CIPFA best practice and provide assurance on the systems,	November 2017	Jan 2018		WIP

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
	processes and outcomes.				
Combined Assurance	Document the Councils critical areas to provide an assurance rating to inform the audit plan and report to management and members.	Q3	Oct 17	March 2018	Complete
Choice Based Letting's Follow Up	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	October 2017	October 2017	January 2018	Complete Substantial Assurance
Local land Charges Follow Up	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	October 2017	Nov 17	February 2018	Complete Substantial Assurance
Programme Board	Review the workings of the Programme Board and follow up on 2016 growth audit work and provide assurance on project and programme work in delivery.	Q4	Jan 2018		Draft Report
Key Controls Finance	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's Financial control environment.	Q4			To start Jan – Mar 18
PCI DSS Follow up	A follow up review of the Limited assurance review carried out in 2016/17	Q4			Draft report stage

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Progress and Delivery Follow up	A follow up review of the limited assurance review from 2016/17.	Q4	December 2017	March 2018	Complete Substantial Assurance
ARCUS ICT System – Consultancy	Review and provide advice on the Councils project management and approach to procuring this new ICT system	Q4	March 2018		WIP
GDPR	Provide assurance on the Councils plans and preparedness for the new Data Protection rules roll out in 2018.	Q4	February 2018	March 2018	Complete Substantial Assurance

Appendix 3 - Overdue Audit Recommendations at 19th March 2018

Data is for audits where recommendations were due to be implemented by 19th March 2018

Activity	Issue Date	Assurance	Total Recs	Recs implemented	Priority of Recommendations o/s		
					High	Medium	Not yet due
Bank Rec	Oct 2017	Substantial	1	0	1	0	0
Totals			1	0	1	0	0

Appendix 4- Assurance Definitions¹

High Assurance	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
Substantial Assurance	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
Limited Assurance	<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>
Low Assurance	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

¹ These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Appendix 5- Details on overdue audit recommendations at 09.03.2018

Name	No	Priority	Finding	Ref	Status	Agreed management action	Date to be completed	Response Comments	Revised date for completion	Person responsible	Rating
Bank Reconciliation 2017-18	1	High	A new ICT bank reconciliation system was procured and launched in May 2016, with the aim to be used for fully automated bank allocation of receipts and payments process and achieve efficiencies in officers' time and simplify the bank reconciliation. Following a year of testing and improvement work we have been told that now the new ICT system is working as expected and recording accurate daily bank movements. However the reports produced from the new ICT system are yet to be fully tested, improved and implemented as they are currently not producing the expected outputs to enable full reconciliation to the general ledger.	1.1	Not Implemented	Work is ongoing to ensure the full implementation of the automated bank reconciliation process.	31/01/2018	As at 19.3.2018 the new bank reconciliation is being undertaken on a daily basis at a detailed level and is taking circa 1 hour. There are small balances daily which are investigated and resolved ensuring that we understand these transactions and why they are not being reflected as we would envisage and are resolving these issues. Once we have confidence in the reports then we will be able to implement the high level reconciliation.	30.06.2018	Tracey Bircumshaw	Substantial Assurance

Agenda Item 7b



Committee: Governance & Audit

Date: 17th April 2018

Subject: Review of Strategic Risks (April 2018)

Report by:

Director of Resources: Ian Knowles

Contact Officer:

Corporate Policy and Governance Manager
01427 676537

Purpose / Summary:

To present Members with the strategic risks facing the Council as at April 2018

RECOMMENDATION(S):

Members are asked to review the register and to consider:

- **Do any additional risks of a strategic nature exist?**
- **Are current controls and proposed actions sufficiently robust?**

IMPLICATIONS

Legal: None

Financial: FIN 6-19

Staffing: None

Equality and Diversity including Human Rights: None

Risk Assessment: None

Climate Related Risks and Opportunities: None

Title and Location of any Background Papers used in the preparation of this report:

None.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

1 Introduction

1.1 Strategic Risks are considered as being those faced by the Council that, if materialised, would affect the delivery of corporate plan priorities.

1.2 Governance and Audit Committee review the strategic risks on a six-monthly basis.

2 Monitoring Arrangements

2.1 The strategic risks are presented to the Council's Management Team on a quarterly basis for review.

2.2 The Management Team are requested to review the risks, control measures and future actions to ensure that they remain sufficiently robust to mitigate the identified risks.

2.3 Where corrective action is required and/or additional risks are identified, the strategic risk register is updated accordingly.

3 Identification of Strategic Risks and Population of Risk Register

3.1 Following the production of the Council's Corporate Plan covering the period 2016-2020 and the revision of the Council's Risk Strategy, work was undertaken to assess the risks to the achievement of the Corporate Plan priorities and to identify current mitigations and/or further required action to strengthen the mitigating position.

3.2 This work produced a strategic risk register based upon the following priorities:

- Open for Business
- Asset Management
- People First
- Partnerships/Devolution
- Local Plan
- Excellent Value for Money Services

3.3 A number of additional risks were identified which focus on elements that underpin our workings e.g. compliance and business continuity.

3.4 This approach reflects the guidance provided by the Association of Local Authority Risk Managers (ALARM). This body advocates that strategic risks should focus on the long-term objectives of the organisation, which can be affected by areas such as financial concerns, political risks, legal and regulatory changes and changes in the physical environment.

4. Risk Matrix

4.1 To assess the severity of potential risks, the Council uses the following matrix based on the relationship between the likelihood and impact of risks arising.

I m p a c t	Critical	4	8	12	16
	Major	3	6	9	12
	Minor	2	4	6	8
	Negligible	1	2	3	4
		Hardly Ever	Possible	Probable	Almost Certain
	Likelihood				

4.2 The following guidance is available to determine which classification is applied:

You should assign a number in the range 1-4 as follows:	
Likelihood: 1 = Hardly Ever (<5%) 2= Possible (5-35%) 3= Probable (35-75%) 4= Almost Certain (>75%)	
1 = Negligible Impact: <ul style="list-style-type: none"> • Minor service disruption • Minor Injury • Financial loss < £250k • Isolated complaints 	2 = Minor Impact <ul style="list-style-type: none"> • Service disruption • Loss time injury • Financial loss >£250k - £500k • Adverse local media coverage • Failure to achieve a service plan objective
3 = Major Impact <ul style="list-style-type: none"> • Significant service disruption • Major/disabling injury • Financial loss >£500k - £1m • Adverse national media coverage • Failure to achieve Corporate Plan objective 	4 = Critical <ul style="list-style-type: none"> • Total service loss for a significant period • Fatality to employee, service user or other • Financial loss >£1m • Ministerial intervention in running service

4.3 This methodology enables each risk to be categorised as either low, medium or high in nature and prioritisation as regards mitigations can be applied.

5. Management Team Review

5.1 Since the formation of the risk register based on the methodology set out above, progress has been made against the delivery of the Corporate Plan, specifically in respect of the creation and adoption of the Central Lincolnshire Local Plan. This work has been completed with arrangements now in place to monitor delivery. Hence reference to this matter has been removed from the strategic risk register.

5.2 Reference was previously made to Devolution (and Partnerships) within the risk register. Members will be aware that work to progress this concept across Lincolnshire has terminated and consequently reference to devolution has been removed from the register.

5.3 The remaining strategic risks are deemed to retain their relevance. During their reviews of the strategic risk register, no additional strategic risks have been identified by the Management Team.

6. Risk Management Audit

6.1 To remind Members, Internal Audit have recently completed an audit into the Council's risk management arrangements. This report provided a 'substantial assurance' rating.

7. Recommendation

7.1 Members are asked to review the register and to consider:

- Do any additional risks of a strategic nature exist?
- Are current controls and proposed actions sufficiently robust?

Strategic Risks – April 2018

Risk Rating Matrix:

Impact	Critical	4	8	12	16
	Major	3	6	9	12
	Minor	2	4	6	8
	Negligible	1	2	3	4
		Hardly Ever	Possible	Probable	Almost Certain
Likelihood					

Title	Allocated To	Description of Potential Risk	Risk Level	Control	Control Measures	Review Date	Actions	Review Period
Information Governance	Ian Knowles	Data leakage and successful cyber-crime attempts occur leading to financial, reputational and legal consequences due to lack of robust controls, policies and processes which are not communicated to and followed by staff and Members.	High	Treat	1. Data processing and storage complies with legislation. 2. Data quality is addressed within information policies. 3. Information Security training sessions are regularly held - latest in Feb 2018. 4. Data Quality policy in place. 5. Roles of Corporate Information Governance Group (CIGG), Senior Information Risk Owner (SIRO) and Senior Information Governance Officer (SIGO) established. 6. Information Asset Owners in place across the Council.	30/06/2018	1. Ensure that Information Governance is built into the organisation's culture. Built into culture March 2018. 2. On-going training and review. 3. Implement GDPR by May 2018 and carry out self-assessment/review of compliance by June 2018	Quarterly

					7. Information Governance Strategy in place. 8. On-going monitoring of developments in this field. 8. Data Protection Training undertaken across Council in Summer '16 /Spring/Winter '17. 9. External Audit complete and given a clean audit and positive VFM assessment. 10, Paper to GCLT on IG update Feb 2017. 11. PSN Certification achieved (Aug '17). 12. DPO in place and agreed.			
Open for Business	Eve Fawcett-Moralee	The achievement of the growth targets lags behind the local plan. The increase in tax base does not match ambition.	Medium	Treat	1. Capital Programme in place. 2. Strategic Partnerships formed (GLLEP). 3. LDO's and FEZ in place. 4. Growth Programme developed. 5. Effective Local Plan in place. 6 Progress and Delivery project reporting to Members. 8. Tourism working group in place. 6. Recruitment of a professional team has taken place and the appropriate skills and capacity are now available. 7. Professional legal and commercial advice has been procured. 8. Housing Strategy has been adopted. 9. Delivery vehicles established to deliver open for business outcomes.	30/09/2018	1. To ensure that there is an enabling approach in all land based services. 2. Due to the lag in the take up of strategic employment land - a number of incentives need to be established and approved. 3. Due to viability constraints commencement of SUEs has been delayed. Therefore HIF grant and the development partnership will be utilised to progress this matter	Quarterly

People First	Mark Sturgess	<p>Customer - We do not deliver a customer focused approach, provide appropriate infrastructure and facilities for residents and businesses.</p> <p>Community & Residents - We do not provide leadership of place for our communities and residents to ensure their well-being isn't adversely affected.</p> <p>Workforce - We do not develop, equip and support staff to be fully effective in their roles thereby unable to adhere to our customer focused, entrepreneurial principles, resulting in poor service, non-motivated work force and providing an unattractive offer both for residents and inward investment.</p>	Medium	Treat	<p>1. Gainsborough Growth Programme in place. 2. Effective Local Plan agreed and now in implementation and monitoring stage. 3. People Strategy developed incorporating culture change elements. 4. Active lead role played in Health & Well-being and Skills agendas. 5. C&I Committee review into youth unemployment with formal support provided for West Lindsey Employment & Skills Partnership. 6. Oct 2017 self assessment carried out to demonstrate compliance with S11 of the Children Act 2004 as required by Safeguarding Children Board. Awaiting moderation. Effective compliance and good practice across most areas, with one area in need of development; complaints policy. 7. Customer First programme initiated with Board in place; vision and strategy defined, delivery phasing and outline delivery plans in place.</p>	31/08/2018	<p>1. Deliver the customer first programme via detailed delivery plans. 2. Leisure Review to report providing potential options for future service delivery. 3. Member health commission to report by end of 2017. 4. Update customer complaints policy to ensure safeguarding is explicitly referenced - action in progress.</p>	Quarterly
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Asset Management	Eve Fawcett-Moralee	Our assets are underutilised, generate lower returns than required, do not facilitate inward investment or deliver fewer social benefits than expected.	Medium	Treat	1. Strategic Land & Property Plan in place. 2. Business Plan in place providing assurance on resourcing and implementation. 3. Land and Property review undertaken. 4. Asset mgt database in place and fully utilised. 5. Rolling stock condition survey programme implemented. 6. Planned maintenance programme being worked to. 7 Managed by programme board. 8. Appraisal matrix in place to support commercial property investment decisions. 8. Key recruitment has taken place to give appropriate capability and capacity	30/09/2018	1. Obtain assurance during 2018 from Internal Audit of effectiveness of the utilisation of CAMS. 2. Post Grenfell - need to complete a compliance audit of LA assets and therefore ensure that sufficient safeguards and protections are in place.	Six-Monthly
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Partnerships	Ian Knowles	Partnerships - We do not fulfil our role as influencer, shaper and co-ordinator of major economic, social and environmental issues that affect the District. Partnerships - Our delivery vehicles for shared estates or trading companies do not effectively deliver against their intended purpose and achieve VfM.	Medium	Treat	1. Management Team to review of strategic partnerships to assess their effectiveness and on-going relevance. 2 ACOP in place to support consistent approach to partnership working	30/09/2018	1. Continue to review our participation and effectiveness of partnerships. Report on effectiveness in summer 2018 2. Review and report on the Governance of major projects and commercial activity 3. Relevant terms of references are revisited regularly and reported on to management team and Governance and Audit Committee.	Quarterly
Excellent VfM Services	Mark Sturgess	We do not identify and implement efficient and effective, lower-cost alternative service delivery models. We do not ensure sufficient focus on the financial drivers and value for money considerations of change/improvement proposals. We do not use effective benchmarking data to inform VfM decisions and failure of partnership	Medium	Treat	1. Functional analysis completed and results analysed to provide an internal benchmark. 2. People Strategy focusing on expected skills and behaviours. 3. Development Management improvement plan complete. 4. Programme/project management methodology and structures in place. 5. Progress & Delivery reporting in place. 6. Localism restructure implemented providing refreshed focus on the service. 7. VfM Handbook devised for staff and presentation to SLT. 8.	30/06/2018	1. Appraise and design new service delivery model within Customer First Programme. 2. Establish ICT requirements to enable VfM services to be delivered. 3. Undertake VfM assessments across service areas and report to management team.	Six-Monthly

		mechanisms to deliver VfM considerations.			Annual Business Planning exercise undertaken to drive efficiencies and improvements 9. Reviews of both function and structure undertaken across a number of services - enforcement, property and assets, economic development and housing.10. Service improvement plans have delivered improved performance in development management and local land charges.			
Commercial Approach	Ian Knowles	Commercial Projects do not deliver anticipated benefits resulting in increased financial pressures	High	Treat	1. Commercial Strategy forms business plan. 2. Commercial steering group (including Members) established. 3. Programme Board has oversight of high risk commercial programmes and investments. 4. Capital Programme oversight and Progress and Delivery project reporting to Members. 5. Budget Monitoring undertaken, including Trading Statements. 6. Substantial assurance audit finding (Oct 2016) re Traded Services. 7. Creation of Trading and Operational Services Manager to provide capacity & capability now forms role of Strategic Manager Services. 8. Annual Business	31/07/2018	1. Ensure appropriate skills, capacity and structures are in place to deliver commercial initiatives. 2. Respond to findings of audit into Commercial Plan. 3. Ensure governance arrangements are reviewed and remain robust.	Quarterly

					Planning exercise designed to identify commercial opportunities across service areas			
Corporate Health & Safety	Mark Sturgess	We do not adequately ensure that our staff and visitors are protected in the workplace from accidents or work-related ill-health by eliminating hazards from work activities where possible and where not, assessing and ensuring adequate control of the associated risks. This leads to an unsafe workplace and inadequate care for staff and potential legal action	Medium	Treat	1. KMSKMW group in place to consider H&S issues. 2. H&S co-ordinator role in place. 3. H&S Champions across the Council. 4. Regular H&S walks undertaken to identify and report potential hazards in the workplace. 5. Stress management awareness for staff and subscription to CareLine facility. 6. Regularly reviewed service level H&S and lone working risk assessments and protocols in place. 7. Regular H&S council-wide training undertaken. 8. Reporting to Mgt Team/JSCC on H&S incidents. 9. JSCC considers H&S related matters. 10. Dignity at Work training undertaken in Nov '16. 11. Programme of H&S associated training developed.	30/06/2018		Six-Monthly
Compliance	Ian Knowles	We do not comply, or fail to correctly implement relevant, statutory legislation resulting in adverse reputational impacts	Medium	Treat	1. Horizon Scanning functions undertaken. 2. Monitoring Officer in place. 3. Annual production of Governance Statement. 4. Regular liaison with Lincs Legal Shared Services. 5.	30/06/2018	1. Undertake review of Horizon Scanning function to ensure it provides management team with quality information and strategic oversight to	Quarterly

		and legal and financial consequences.			Legal implications detailed in reports. 6. Review undertaken of CIPFA Delivering Good Governance guidance and reference made in WLDC Constitution. 7. Appropriate legal agreements in place to oversee governance and operations of Council's partnerships/joint venture and commercial arrangements.		inform resource prioritisation and allocation. 2. Review statutory returns completed by the Council	
Business Continuity	Mark Sturgess	Council services are not maintained and priority services are not provided in the event of significant disruption or a major emergency in the District.	Medium	Treat	1. Business Continuity Plan in place. 2. Regular training events held. 3. Use of LCC based Emergency Planning Officer. 4. ICT recovery policy and protocols. 5. Service level business continuity plans in place. 6. Out of Hours rota in place. 7. WLDC access to Resilience Direct website and resources. 8. Recent major event exercise undertaken with relevant partners.	31/07/2018	1. Review of effectiveness of service level business continuity plans.	Quarterly



**Governance and Audit
Committee**

Date 17th April 2018

Subject: Member Champions

Report by:

Alan Robinson
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Contact Officer:

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Democratic and Civic Officer
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Purpose / Summary:

To propose a new role description for Member Champions be added to the Constitution.

RECOMMENDATION(S):

Members are asked to comment on the proposed role description attached at Appendix 1, and recommend its addition into the Constitution for the civic year 2018/19.

IMPLICATIONS

Legal:

None arising from this report

Financial : FIN/10/19/SL

At present no member champions are entitled to receive Special Responsibility Allowances. Any change to this position would require recommendation by the Remuneration Panel and approval of Full Council. Travel expenses can be claimed for Member Champion duties.

Staffing :

None.

Equality and Diversity including Human Rights :

None arising from this report.

Risk Assessment :

Climate Related Risks and Opportunities :

None.

Title and Location of any Background Papers used in the preparation of this report:

Member Champions report – Prosperous Communities committee 20 March 2018.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

1 Background

1.1 Currently, there are 13 Member Champions that were appointed at Prosperous Communities committee on 6 June 2017. These were:

Heritage and Tourism	Paul Howitt-Cowan
Housing	Jessie Milne
Planning	Stuart Kinch
ED/Town Centre	Sheila Bibb
Health	Angela White
Localism/Neigh Plans	Steve England
Community Safety/ASB	Trevor Young
Young People/Skills	Reg Shore
Transport	Lewis Strange
Safeguarding/Mental Health	Gill Bardsley
Volunteering	Jessie Milne
Democracy	Roger Patterson
Armed Forces	Tom Smith

1.2 At the same meeting, Prosperous Communities committee asked that 'a further report be submitted to a future meeting of the Committee regarding the role, purpose and positions held by Member Champions, in order that their future use could be better assessed'.

1.3 On 15 September 2017 an email was sent out to Team Managers asking them for their feedback on work they had done with Member Champions, and how aware of Member Champions they were;

1.4 Following this, a further email went to the Member Champions themselves gauging opinion on how the role of a Member Champion could be improved or changed;

1.5 A second email went to Member Champions following this asking for feedback on the draft role description, as well as asking the following questions:

- Within the job description, would you like to see further definition on the different Member Champion roles?
- Some of the Member Champion roles overlap with the roles of committee Chairs and Vice-Chairs. Should this lead to collaborative work between a Member Champion and a committee Chair, or should there be no Member Champion under these circumstances?
- What, in your view, are the areas that need Member Champions?
- Would you favour a review of Member Champion roles every 18 months at Prosperous Communities committee?
- Would you favour reports coming to Prosperous Communities committee every 6 months with an update to committee on the work that has been undertaken by each Member Champion (due to the current number of Member Champions, this would need to be done at two separate meetings)?

- 1.6 At its meeting on 20 March 2018, Prosperous Communities committee agreed to recommend the role description as attached to this report;
- 1.7 Currently, either the Corporate Policy and Resources committee or Prosperous Communities committee can appoint Member Champions for a civic year. In 2017, only Prosperous Communities appointed any Member Champions.

2 PROPOSAL

- 2.1 Currently there is no role description for the role of Member Champions, and no single route for them to feed back to their fellow Members, or into the Committee structure. A proposed Role Description is attached at Appendix 1. Having a Role Description would bring Member Champions into line with other positions within the Council that Members can hold;

3 CONCLUSION

- 3.1 This report and role description aims to give some structure to the role of Member Champions, whilst still allowing some flexibility when it comes to appointments (particularly the option within the role description referring to in-year appointments).

Appendix 1

Member Champion Role Description

1. Introduction

- 1.1 Member Champions are Councillors who act as an advocate or spokesperson for a specific area of the Council's business and activities. The main responsibility of each Member Champion is to encourage communications and positive action over the issue they represent.

2 Role of Member Champions

- 2.1 All Member Champions will have an allocated area of responsibility agreed at the first relevant Policy committee on an annual basis.
- 2.2 All Member Champions must act reasonably in their role and recognise and work within the Political management and working arrangements adopted by the Council. As such the Member Champion must work with and communicate regularly with the relevant Committee chairs.
- 2.3 A Member Champion cannot make decisions and must not commit the Council in any way or in a manner that could be interpreted as being contrary to established policy and practice. They may however confirm a position as stated in a published policy.

3 Leader and Committee Chairs

- 3.1 The Leader and Chairs of Policy Committees will:
- a) Acknowledge the right of Member Champions to be consulted on matters relating to their area of interest;
 - b) Take full account of any views offered by the Member Champions prior to making decisions relating to the their area of interest;
 - c) Co-operate with Member Champions in the formulation of action plans that have been developed with lead officers;
 - d) Consider nominating Champions to represent the Council at relevant conferences/seminar on the subject matter of the Member's interest.

4. Allowances

- 4.1 At present no Member Champions are entitled to receive Special Responsibility Allowances. Any change to this position would require recommendation by the Remuneration Panel and the approval of Full Council.
- 4.2 Member Champions can, if they wish, claim dependant carers', travelling and subsistence expenses at a meeting or event deemed relevant to the appointed Member Champion position.

5. Terms

- 5.1 In year changes and additions (where necessary, and after consultation with either of the Policy Chairs) to be appointed at the next available relevant policy committee.

6. Roles of Champions

- To represent their area of interest both within and outside the Council in line with Council policy;
- To contribute to the review and development of policies pertaining to their area of interest;
- To challenge and question the Council, the Leader and the Policy Committees on issues relevant to their area of responsibility;
- To act as a catalyst for change and improvement in service delivery;
- To monitor the forward plan and seek information from the Leader, Committee Chairs and Officers about forthcoming business and to exert influence on behalf of the interest;
- To keep councillors of all parties up to date with activities in relevant to the area of interest;
- To network with Member Champions from other local authorities with the same interest to keep up to date with current developments;
- To provide positive support and on occasions constructive challenge to officers in driving forward the Council agenda on relevant issues.

To act as the Council's representative on relevant external bodies where appointed to by the Council.



Governance & Audit
Committee

Date: 17th April 2018

Subject: Periodic review of the Annual Governance Statement Action Plan 2016/17

Report by:

Ian Knowles, Director of Resources

Contact Officer:

Corporate Policy Manager

Purpose / Summary:

To review the progress with the Annual Governance Statement 2016/17 Action Plan.

RECOMMENDATION(S):

- 1) That Members seek assurance that the current position of the Annual Governance Statement Action Plan for 2016/17, will result in the completion of all relevant actions by July 2018.

IMPLICATIONS

Legal: The Annual Governance Statement details compliance with the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit Regulations (amendment) (England) Regulations 2011.

Financial: FIN Actions included in the Annual Governance Statement will be covered by existing resources.

Staffing: The action plan details the staff that are responsible for specific actions

Equality and Diversity including Human Rights: None

Risk Assessment: Risk management arrangements are part of corporate governance and issues raised under the arrangements were included within the Annual Governance Statement for this period.

Climate Related Risks and Opportunities: None

Title and Location of any Background Papers used in the preparation of this report: Annual Governance Statement 2016/17 and Action Plan

Call in and Urgency:

Is the decision one which Rule 14 of the Scrutiny Procedure Rules apply?

Yes

No

X

Key Decision:

Yes

No

X

1. Information

- 1.1 The Annual Governance Statement is the formal statement of the quality of the Council's governance arrangements, in accordance with the Accounts and Audit (England) Regulations 2011.
- 1.2 In July 2017, the Governance and Audit Committee agreed the Annual Governance Statement for 2016/17 and noted that an action plan would be put in place and monitored by the Committee to address the significant issues.

2. Significant Issues 2016/17

- 2.1 The significant issues that were identified for development were:
- i. **Implementation of General Data Protection Regulations** – to ensure compliance with new regulations coming into force on 25th May 2018, which aim to increase cyber-security and the protection of data
 - ii. **Political Governance** – to maintain and re-inforce the current high standards of behaviour across all levels of democratic governance within West Lindsey
 - iii. **Partnerships** – to critically evaluate and maintain the effectiveness of the Council's key strategic partnerships
 - iv. **Value for Money** – to complete value for money assessments across service areas and develop appropriate improvement plans to achieve greater value for money and increased productivity; wider usage of benchmarking and the creation of a value for money culture
 - v. **Delivery of Key Commercial and Community Based Projects** – to deliver at the required pace, key projects in support of the Corporate Plan which deliver benefits for the whole of the District

- vi. **Resilience and Capacity** – to balance the Council’s capacity to deliver ambitious programmes with the operational and management responsibilities placed on staff
- vii. **Selective Licensing** – for Members to receive and consider a report evaluating the implementation and effectiveness of the scheme
- viii. **Development Management** – to receive the findings of an audit into the service, providing oversight and scrutiny to ensure subsequent recommendations and actions are appropriately considered and implemented

2.2 These issues had been identified as a result of the Council’s annual Combined Assurance Report, the need to carry-over matters contained within the 2015/16 action plan, or the key strategic importance of the issue to the Council.

3. The Action Plan

3.1 Since the action plan was last presented, three further issues have been completed: Resilience & Capacity; Political Governance and Development Management, bringing to four the total number of issues now deemed to be closed.

3.2 Across the remaining issues, work remains in progress with the current position detailed on the attached Action Plan. At this stage it is anticipated that all issues will be adequately addressed within the set timescales.

3.3 A few relevant updates:

Implementation of General Data Protection Regulations: the project plan is being progressed and an audit which examined the Council’s state of preparedness for the new legislation has reported a finding of substantial assurance.

Partnerships: a review is underway of the Council’s partnership arrangements. The findings will be used to compile a report for Management Team.

Value for Money: access to a benchmarking resource has been purchased and an initial set of value for money assessments have been produced. A Performance Officer has been appointed to add additional capacity and support for this work.

3.4 Members will receive one further progress report as the year progresses.

4. Recommendation

4.1 Members are asked to:

Seek assurance that the current position of the Annual Governance Statement Action Plan for 2016/17, will result in the completion of all relevant actions by July 2018.

Annual Governance Statement 2016/17 Action Plan

Issue	Description	Action	Current Position	Date Due	Officer	BRAG
Implementation of General Data Protection Regulations	To ensure compliance with new regulations coming into force on 25th May 2018, which aim to increase cyber-security and the protection of personal data	<ol style="list-style-type: none"> 1. Devise project plan and milestones 2. Undertake self-assessment exercise and act on findings 3. Determine response for appointment of DPO 4. Implement scheme of staff training and awareness 5. Maintain on-going review of guidance and best practice 6. Obtain external assessment of delivery plan 	<ol style="list-style-type: none"> 1. Project plan designed and progress review mechanisms in place 2. Self-assessment exercise completed 3. Training packages being investigated 4. DPO position appointed 5. Communications plan developed 6. Audit (Feb 2018) on preparedness reported substantial assurance 	30/06/2018	I. Knowles	Green
Political Governance	To maintain and re-inforce the current high standards of behaviour across all levels of democratic governance within West Lindsey	<ol style="list-style-type: none"> 1. Roll-out newly adopted Code of Conduct via training/workshops 2. Deliver specific Member behaviour training via external provider 3. Produce annual report to Standards Committee 4. Work closely with Group Leaders 5. Work with team managers and other key staff on working in a political environment 	<ol style="list-style-type: none"> 1. New Code of Conduct in place 2. Training delivered for Members July 2017 3. Regular meetings scheduled with Group Leaders 4. Team manager training incorporated into Workforce Development Plan 5. Annual report presented to Standards Committee 6. Code of Conduct workshops held with 	31/07/2018	A. Robinson	Black

			Parish Councils. Awaiting responses confirming adoption of Code 7. Training sessions held re Member/Officer working protocols and political awareness			
Partnerships	To critically evaluate and maintain the effectiveness of the Council's key strategic partnerships	<ol style="list-style-type: none"> 1. Review all key partnerships and update partnership register 2. Report to Management Team on evaluation 3. Raise awareness and understanding across staff 4. Implement on-going monitoring and reporting on effectiveness 	<ol style="list-style-type: none"> 1. Paper to GCLT in May 2017 setting out rationale 2. Review of Audit Commission's 'Governing Partnerships' guidance completed 3. Review meetings underway with partnership leads 4. Cleanse of partnership register completed 5. Report in progress 	31/07/2018	I. Knowles	Green
Value for Money	To complete value for money assessments across service areas and develop appropriate improvement plans to achieve greater value for money and increased productivity; wider usage of benchmarking and the creation of a value for money culture	<ol style="list-style-type: none"> 1. Gain understanding of benchmarking tool 2. Undertake VfM assessments across a number of service areas 3. Report initial findings to GCLT and learning obtained 4. Roll-out VfM work across remaining service areas 5. Identify improvements required and plans for delivery 6. Monitor progress through internal processes 	<ol style="list-style-type: none"> 1. VfM tool utilised and VfM assessments produced 2. VfM Handbook produced 3. Findings presented to a number of service areas with discussions and consideration of results 4. Performance Officer appointed to undertake benchmarking exercises 	31/07/2018	I. Knowles	Green

Delivery of Key Commercial and Community Based Projects	To deliver at the required pace, key projects in support of the Corporate Plan which deliver benefits for the whole of the District	<ol style="list-style-type: none"> 1. Ensure effective Sponsorship of all key projects 2. Review delegation arrangements and streamlining of governance arrangements 3. Effective Board scrutiny and challenge/support for programme delivery 4. Commission audits into 'Effective Decision Making' and 'Commercial Plans Delivery' 5. Act on recommendations of Commercial Plans Delivery audit 	<ol style="list-style-type: none"> 1. Sponsorship of key programmes and projects allocated 2. Work underway to examine governance processes 3. Board ToRs in place following review 4. 'Quality of Decision Making' consultancy review found the decision making process for large scale programmes and projects is robust and can be considered to be supportive of good decision making 5 'Commercial Plans Delivery' audit reported limited assurance – recommended actions being progressed 	31/07/2018	E. Fawcett-Moralee	Green
Resilience and Capacity	To balance the Council's capacity to deliver ambitious programmes with the operational and management responsibilities placed on staff	<ol style="list-style-type: none"> 1. Workforce Development Plan reviewed and updated 2. Implement resourcing plan to ensure appropriate skills/capacity in place 3. Undertake to streamline processes to deliver greater efficiency and delivery capacity 4. Completion of Business 	<ol style="list-style-type: none"> 1. Current Workforce Development Plan completed taking account of appraisal 16/17 needs 2. Outline Resourcing Plan principles in place 3. Work underway to examine processes of governance following external review 	31/07/2018	I. Knowles	Black

		Plans to identify staff resources required to deliver objectives through to 2020/21 5. Undertake review of progress of the Corporate Plan and identify and prioritise future work programmes 6. Review capacity required to drive delivery of key projects	4. Restructure at management level completed 5. Business Plans submitted and analysis completed. Feedback provided by Directors 6. Review of Corporate Plan underway 7. Relevant appointments made to support project development and delivery			
Selective Licensing	For Members to receive and consider a report evaluating the implementation and effectiveness of the scheme	1. Officers to collate data and information and produce report 2. Report to be presented and approved by Prosperous Communities Committee Oct 17	1. Scheme in place and monitoring and review of effectiveness in place 2. Report received by PC Committee and approved. Now deemed as BaU activity	31/12/2017	M. Sturgess	Black
Development Management	To receive the findings of an audit into the service, providing oversight and scrutiny to ensure subsequent recommendations and actions are appropriately considered and implemented	1. Audit to be completed and findings considered by GCLT 2. Audit report to be presented to G&A Committee 3. Actions to be completed and signed off	1. Audit completed and report received. Substantial assurance rating received and findings reviewed by G&A Committee Nov '17 2. Await evidence of sufficient progress against agreed audit actions 3. Update provided to G&A Committee of enforcement related activity and processes	31/03/2018	M. Sturgess	Black



**Governance and Audit
Committee**

17 April 2018

Subject: Annual Review of the Constitution

Report by:

Monitoring Officer

Contact Officer:

Alan Robinson

Strategic Lead for Democratic and Business
Support and Monitoring Officer

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Purpose / Summary:

The purpose of the report is for the Governance and Audit Committee to recommend to Council the proposed amendments to the Constitution.

The Committee are also asked to approve the amendments made to the Financial and Contract Procedure Rules, which will subsequently be noted by Council as part of the Annual Review.

RECOMMENDATION(S):

- (a) That Members note the outcome of the annual review.**
- (b) That the amendments detailed at Section 2 of the report be recommended to Council for immediate adoption and implementation.**
- (c) The revised Member Officer Protocol (formally known as the Operation of Conventions) (Part III – Codes and Protocols) – attached at Appendix 1a be recommended to Council for immediate adoption and implementation, and the Monitoring Officer be requested to promote its content at meetings of the Service Leadership Team (SLT).**
- (d) The Member Champion Role Description – attached at Appendix 2 be recommended to Council for inclusion within the Appendices of the Constitution**

- (e) That Members note Approve the amendments made to the Financial and Contract Procedure Rules – attached at Appendix 3a and 3b, and these be noted by Council as part of the Annual Review.
- (f) That the amendments detailed at Appendix 4, 4a, and 4b of the report, already approved by Council/Committee, throughout the year be noted.
- (g) That Members note the further planned work detailed at Section 4 of the report

IMPLICATIONS

Legal: The Council is required by law to prepare, and keep up to date, the Constitution.

Financial: FIN 2/19/TJB Costs to be met from existing budgets

There are only very limited financial implications as a result of making amendments to the constitution, these costs can be met from existing budgets. These relate to the resources needed to make changes to electronic records and to the limited printing costs of producing amended pages for paper copies of the Constitution.

Staffing: The Constitution sets out the manner in which staffing matters should be dealt with.

Equality and Diversity including Human Rights : None arising from this report.

Risk Assessment: Failure to amend the constitution to reflect changes could lead to a risk of legal challenge and reputational risk for the Council.

Climate Related Risks and Opportunities : None arising from this report.

Title and Location of any Background Papers used in the preparation of this report:

Accessed through WLDC website "[Meetings, agendas, minutes and reports](#)"
[Constitution of the Council | West Lindsey](#)

Call in and Urgency:

Is the decision one which Rule 14 of the Scrutiny Procedure Rules apply?

Yes

No

Key Decision:

Yes

No

1 Introduction

- 1.1 The Council is required by law to prepare and keep up to date a Constitution which explains how the Council operates, how decisions are made and the procedures which are to be followed to ensure that these are efficient, transparent and accountable to local people.
- 1.2 Article 14 of the Constitution stipulates how such a review should be conducted namely:
- a) by observing meetings of different parts of the Member and officer structure;
 - b) by undertaking an audit trail of a sample of decisions;
 - c) by recording and analysing issues raised with Monitoring Officer by Members, officers, the public and other stakeholders;
 - d) by comparing practices in this authority with those in comparable authorities, or national examples of best practice; and
 - e) by undertaking a review of each committee's effectiveness.
- 1.3 As a comprehensive review of the Constitution was undertaken in 2011, 2014 and 2017 a number of relatively minor amendments are being proposed as detailed at Section 2 of the report.
- 1.4 Building on the successful introduction of a new Code of Conduct in May 2017, particular focus has also be given this year to ensuring the Operation of Conventions included within Section III of the Constitution is reflective of how Members and Officers engage across the Council. Further information is contained in Sections 2.5 – 2.10 of the report and the arising amended document is attached at Appendix 1(a) for adoption.
- 1.5 Officers have also worked with both the Chairmen of the Prosperous Communities and Governance and Audit Committees to review the role and rationalise the number of Member Champions. Further information is contained in Sections 2.11 – 2.13 of the report and a proposed Role Description for inclusion within the Appendices of the Constitution is attached at Appendix 2.

2. Proposed Amendments

- 2.1 In reviewing the Constitution, the actions detailed at 1.2 above have been undertaken using a variety of methods including: -
- a) attending a variety of Committee Meetings in order to review proceedings;
 - b) collating feedback from stakeholders and interested parties, including that received in formal complaints or alleged breaches of the Code, whether upheld or not;

- c) Seeking the views of Senior Officers and Team Managers who work within the Constitution;
 - d) Surveying Members as to the effectiveness of the Committees to which they are appointed;
 - e) Reviewing other “fourth-option” Council’s Constitutions; and
 - f) Holding workshops to focus on particular sections within the Constitution
- 2.2 This has resulted in several, yet the majority minor, amendments having been made throughout Part IV . This revised chapter with the changes “tracked” has been appended to the report.
- 2.3 Arising from the feedback received / issues identified the following additions/ amendments are proposed to come into immediate effect.
- 2.4 The Table below sets out the main proposed amendments for consideration along with the rationale for each. Those highlighted as green support the Council’s commercial agenda whilst those highlighted red are deemed to be greater than “house-keeping” style amendments.

Ref	Section /Page Ref	Amendment required	Reason for Amendment
1	Part IV Page 1 – Council - Terms of Reference	To ADD a NEW term of reference to appear as No. 24 as follows “to adopt neighbourhood plans following a successful referendum”	For transparency and to reflect current practice.
2	Part IV Page 3 – Corporate Policy and Resources Cttee – Terms of Reference	To ADD a NEW term of reference to appear as No. 11 as follows “approving the creation of any new legal entity and appointments of directors or other statutory officers onto the Board of the legal entity” (Note existing 11 becomes 12 as a result) To AMEND existing No.11 to read “approval of the business plans of any wholly owned, companies, joint ventures or other legal entity in which the Council has an interest.” As opposed to “Approval of annual business plans and accounts for the Group Holding Company and its individual subsidiaries”. (Note remainder of paragraph to be re-numbered as a result)	To more accurately reflect the various ways in which Council is operating and who is responsible for approving such. Better Reflects the Council’s move towards creating more entities to deliver the commercial/development strategy
3	Part IV Page 5 – Prosperous Communities Cttee Terms of Reference	To ADD a NEW term of reference as follows “5 (u) Cemeteries and Bereavement services”	The Crematorium is now an approved project. It is proposed that responsibility for its development and running should be within the remit of PC Cttee as it is considered this should be treated like a community asset going forward as is with the Leisure Centre, for example.
4	Part IV Page 5 – Prosperous Communities Cttee Terms of Reference	To ADD a new term of reference as follows “new number 6 - The Prosperous Communities Committee is responsible for overseeing an effective partnership approach throughout the Council. The Prosperous Communities Committee is responsible for approving protocols, delegations, including frameworks to inform decisions around partnership engagement. The Prosperous	To mirror the requirements of financial procedure rules and to ensure robustness, transparency and clarity

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		<p>Communities Committee is the focus for forming partnerships with other local public, private, voluntary and community sector organisations to address local needs. (where there is a financial implication this will need to be considered by the Corporate Policy and RESOURCES Committee)</p> <p>(Note remainder of paragraph to be re-numbered as a result)</p>	
5	Part IV Page 10 – Licensing Cttee – Terms of Reference	<p>To ADD additional wording to No.3 so that it reads “Exercising the Council’s functions as licensing authority under the relevant sections of the Gambling Act 2005, associated regulations and the delegations set out in appendix 1 of the Gambling Policy (Statement of Principles)”</p> <p>To ADD the following footnote “Note: Any Member wishing to serve or substitute on this Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.”</p>	<p>On the request of the Licensing Manger for the avoidance of doubt and to mirror the wording used in relation to the Licensing Act.</p> <p>Omitted in error previously. This is an accepted practice for the Licensing and Regulatory Committees and Sub-Committees.</p>
6	Part IV Page 13 – Regulatory Sub-Cttee – Terms of Reference	To ADD two NEW terms of reference as follows “ (n) Performing Animals and (o) Hypnotism”	On the request of the Licensing Manger. For the avoidance of doubt. Although these areas are unlikely to arise, all licensing matters are now covered within the list.
7	Part IV Page 14 – Licensing Sub-Cttee – Terms of Reference	To AMEND (c) by ADDING the words “and not withdrawn” at the conclusion.	On the request of the Licensing Manger. For the avoidance of doubt

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		To ADD a NEW term of reference as follows “(s) To make decisions relating to Personal Licences where the Authority becomes aware that a person has been convicted of a relevant or foreign offence, or been required to pay an immigration penalty after the licence was granted ”	On the request of the Licensing Manger and Legal Services With effect from 6 April 2017 the Police and Crime Act gave licensing authorities the new power to revoke or suspend personal licences in relation to relevant foreign offences, or having been required to pay an immigration penalty The Licensing sub-committee have a range of delegated powers to deal with alcohol licences but this new power to revoke requires a new delegation. Furthermore in accordance with the legislation, the decision to suspend or revoke a licence for these reasons must only be made by a licensing committee or sub-committee, therefore this new function has been delegated to committee rather than an officer.
8	Part IV Page 27 – Executive Directors	To ADD a NEW delegation namely, “to make minor house-keeping amendments to any such policy as agreed by the relevant Policy Committee on its adoption” To ADD a new delegation namely “ to ensure compliance with all adopted policies and procedures” (note page renamed as a result of change in management structure)	This is a practice which is regularly used and agreed by Committee but not currently documented within the Constitution
9	Part IV Page 30 – Director of Resources	To AMEND No.4 to read “to write of debt up to £2,500 ” as opposed to	The current debt write of figure is considered too low.

Ref	Section /Page Ref	Amendment required	Reason for Amendment
	(Chief Finance Officer) Delegations	"to write of debt up to £1,500	
10	Part IV Page 31 – Director of Resources (Chief Finance Officer) Delegations	To AMEND No. 7 and 15 by DELETING the following words “ (Limits on delegation: On the advice of the Chief Executive “ and “ (Limits on delegations: Following consultation with the Chief Executive).” Respectively.	The Post of Chief Executive no longer exists and alternative consultation requirements are not considered necessary in undertaking these delegated functions.
11	Part IV Page 31 – Director of Resources (Chief Finance Officer) Delegations	To AMEND No.23 to read “To deal with renewals of applications under 19 and 22 above unless there is a change of circumstances” as opposed to “To deal with renewals of applications under 7 above unless there is a change of circumstances”	This is a drafting error as 7 relates to insurance and therefore does not relate. Having checked with the Revenues Team Manager this should in fact read 19 and 22 above.
12	Part IV Page 31 – Director of Resources (Chief Finance Officer) Delegations	To AMEND No.25 by DELETING the word “initial”	Officers do not make an initial assessment they are responsible for the whole assessment process.
13	Part IV Page 32 – Director of Resources (Chief Finance Officer) Delegations	To AMEND No.30 by DELETING the words “and any other financial organisation where the mortgagor account has not been conducted satisfactory”	The Council no longer has any mortgagees – the last remaining account was repaid in 2017.
14	Part IV Page 32 – Director of Resources (Chief Finance Officer) Delegations	To AMEND No.32 by ADDING the words “ per subsidiary company” at the conclusion.	For clarity/ avoidance of doubt
15	Part IV Page 32 – Director of Resources (Chief Finance Officer) Delegations	To ADD a NEW No.33 namely “To authorise the forming of a partnership arrangement where the value of works/services is no more than £25k	This ensures consistency with the contents of Part V – FPR/CPR as agreed by G and A Committee

Ref	Section /Page Ref	Amendment required	Reason for Amendment
	Delegations	(note existing 33 becomes 34 as a result)	
16	Part IV Page 32 – Director of Resources (Chief Finance Officer) Delegations	To ADD a NEW No.35 namely “To approve amendments to the Capital Programme up to £25k” To ADD a NEW No.36 namely “To authorise grants up to £50k” and To ADD a NEW No.37 namely “To authorise spend of up to £50k from Earmarked Reserves” (Note existing 34 becomes 38 as a result)	This ensures consistency with the contents of Part V – FPR/CPR as agreed by G and A Committee
17	Part IV Page 33 - Director of Resources (Chief Finance Officer) Delegations – Monitoring Officer	To ADD a new delegation namely; “to make, under Section 91 of the Local Government Act 1972, temporary appointments of members to town and parish councils following consultation with the Chairman of the Governance and Audit Committee” “Furthermore, use of this delegation will be reported to the Governance and Audit Committee for information”	A Town/Parish council must be quorate in order to operate. A quorum is defined as being one third of the membership of the relevant Council subject to there being a minimum of three. There may be occasion when, due to lack of candidates for vacancies, at whole council elections or through casual vacancies the town/parish council is not able to operate. This delegation would prevent such circumstances arising
18	Part IV Page 34 – Chief Operating Officer Delegations – Public Protection	To AMEND No.1 by ADDING the words “grant, make and amend” in order that the amended paragraph reads “To decide, approve, determine, consider representations and applications, grant , vary, issue, relax, refuse, revoke, suspend, withdraw licences, make and	On request of the Licensing Services Manager and following advice From Lincs Legal.

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		<p>amend licence conditions, registrations, certificates, permits, awards and authorisations in relation to the following legislation listed in section. 3.</p> <p>To AMEND No.3 by</p> <ul style="list-style-type: none"> • DELETING “The Dogs Act 1906 as amended by the Local Government Act 1988” from the list • ADDING “Local Government Act 1972 s101 Lotteries” to the list • The Gambling Act 2009 be amended to read 2005 within the list 	<p>On request of the Licensing Services Manager</p> <p>Previous drafting error.</p>
9 Page 71	Part IV Page 36 – Chief Operating Officer Delegations – Public Protection	<p>To DELETE No.5 namely: -</p> <ol style="list-style-type: none"> 1. “To appoint, authorise, nominate, suitably qualified named persons or organisations to: <ol style="list-style-type: none"> a) Administer, exercise powers, give direction, exercise the powers of entry, agree notices, act, take enforcement action including prosecutions, serving notice, carrying out work in default, including cost recovery b) Act as inspectors c) Act as a competent person d) Act in a statutory role e) Administer the provisions f)) Determine confidential matters <p>Under the provisions in the acts, regulations, and any associated orders and regulations listed in paragraph 3 below.</p>	<p>The list of functions at (a)- (f) is identical to those set out earlier in the same Section of the Constitution at Paragraph 2.</p> <p>The two pieces of legislation referred to are already included in the list of legislation contained in the same Section of the Constitution at Paragraph 2.</p> <p>It is therefore likely that this repetition is a result of a drafting error in a previous version. The erroneous paragraph numbers referred to seem to support it having been included twice in error.</p>

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		<p>The powers in paragraph 2 above apply to the following legislation: Anti-Social Behaviour Act 2003 Anti-Social Behaviour, Crime and Policing Act 2014”</p> <p>be removed</p>	
20	Part IV Page 36 – Chief Operating Officer Delegations – Public Protection/Licensing	<p>To ADD a NEW delegation to appear as No.6 as follows “In relation to hackney carriage and private hire vehicles – to determine applications for a short term exemption (3months) on medical grounds for drivers who cannot fulfil duties under the Equality Act (note longer terms exemptions will need to be consider by the Regulatory Sub-Committee”</p> <p>To ADD a NEW delegation to appear as No.7 as follows “Licensing Act 2003 - Delegated Authority be granted to Head of Paid Service to dispense with the need for a hearing when relevant representations are made in relation to the determination of a premises licence 18(3), variation of a premises licence 35(3), determination of a club premises certificate 72(3), and variation of a club premises certificate 85(3) and prior to the hearing the relevant representation(s) are subsequently withdrawn, and the authority, the applicant, and each person who has made such representation(s) agree that the hearing is unnecessary.</p> <p>Sections 18(4)(a), 18(4)(b), 35(4)(a), 72(4)(a)(b) and 85(4)(a) apply as the necessary steps to deal with the application; to promote the licensing objectives and add/modify conditions.”</p>	<p>On the request of the Licensing Manager and to reflect new legislation.</p> <p>On the request of the Licensing Manager and following detailed consultation with Lincs Legal Services.</p> <p>Currently there is no provision to allow Hearings not to proceed once representations have been received even if subsequently all parties indicate they are happy to accept the conditions requested. This has resulted in a number of Hearings being held lately which, if we adopted this provision could have been dealt with more efficiently. The Chair of the relevant Committee has been consulted and agrees such cases do not need to be heard by Committee.</p>

Ref	Section /Page Ref	Amendment required	Reason for Amendment
			A number of other Local Authorities have adopted a similar approach in order to avoid having to hold unnecessary hearings.
21	Part IV Page 37 – Chief Operating Officer Delegations – Development Management Page 38	<p>To AMEND No. 1 (a) (ii) by ADDING the words “and the planning matters raised are directly” so that the paragraph reads “The representation and the planning matters raised are directly relevant to the application under consideration”</p> <p>To AMEND No.1 (b) as set out below</p> <p>“The application has been subject to a request by a Councillor, made during the formal 28 day consultation period, and is supported by planning policies and other material planning considerations that are directly relevant to the application being considered, to have it determined by the Planning Committee for one of the following reasons;”</p> <p>To ADD the word “relevant” to b(ii) so it reads “relevant planning policy”</p> <p>To REMOVE the following words from (i) “(NB this will only come into force once the Central Lincolnshire Local Plan is adopted as part of the development plan for West Lindsey)”</p>	<p>Request of Planning Services Manager as revised wording is considered clearer/ better reflect requirements</p> <p>Request of Planning Services Manager as revised wording is considered clearer/ better reflect requirements</p> <p>Request of Planning Services Manager as revised wording is considered clearer/ better reflect requirements</p> <p>The Local Plan has now been adopted and therefore this reference is no longer required.</p>
22	Part IV Page 41-43 –	To REMOVE delegations 4 – 18 and INSERT the following new	On the request of the Housing and

Ref	Section /Page Ref	Amendment required	Reason for Amendment
	Chief Operating Officer Delegations – Housing Enforcement	<p>delegations</p> <p>“4 To decide, approve, determine, consider representations and applications, vary, issue, relax, refuse, revoke, suspend, withdraw licences, licence conditions, registrations, certificates, permits, awards and authorisations in relation to the following legislation listed in section 5 below.”</p> <p>Current delegation 19 would remain as new number 5 and the following legislation ADDED</p> <ul style="list-style-type: none"> Anti-Social Behaviour, Crime and Policing Act 2014 Landlord and Tenant Act 1985 Public Health Act 1936 The Smoke and Carbon Monoxide Alarm (England) Regulations 2015 Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc.) (England) Order 2014 Housing Act 1985 Housing Act 2004 Environmental Protection Act 1990 Landlord and Tenant Act 1972 Local Government (Miscellaneous Provisions) Act 1976 Local Government (Miscellaneous Provisions) Act 1982 Housing Act 1996 Housing Grants, Construction and Regeneration Act 1996 Local Government and Housing Act 1989 Building Act 1984 Defective Premises Act 1976 	<p>Enforcement Team Manager. This revised wording encompasses all of the functions undertaken by this service area, as opposed to listing them individually. Therefore streamlining the scheme of delegation. This simplified revised layout reflects that used by Public Protection</p>

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		Public Health Act 1936 Public Health Act 1961 Protection from Eviction Act 1977 Prevention of Damage by Pests Act 1949 Law of Property Act 1925 Town and Country Planning Act 1990 Acquisition of Land Act 1981 The Caravan Sites and Control of Development Act 1960 Mobile Homes Act 2013 The Energy Act 2013 The Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015 Protection from Eviction Act 1977 The Housing and Planning Act 2016 Local Government and Housing Act 1989 Housing, Grants, Construction and Regeneration Act 1996 The Regulatory Reform (Housing Assistance) (England & Wales) Order 2002 Criminal Justice and Public Order Act 1994 Refuse Disposal (Amenity) Act 1978 The Section will also be renamed planning and housing enforcement	
23	Part IV Page 43 – Chief Operating Officer Delegations – Housing Enforcement	To REMOVE No. 20 namely “To set charges for the collection and disposal of commercial waste” and RE-INSERT this on Page 37 under the functions delegated to the Chief Operating Officer – Operational Services	Previous drafting effort and request of Strategic Lead
24	Part IV Page 43 – Chief Operating Officer Delegations	To ADD a new SUB SECTION and following delegation: - Enterprising Communities	In accordance with the Policy agreed by the Prosperous Communities Committee on 20 March 2018. No policy previously

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		1. To determine parish lighting reviews and new requests for parish lighting in accordance with the approved policy	existed
25	Part IV Page 45 Director of Commercial and Economic Growth Delegations	To REMOVE No.4 namely “To enter into Agreements relating to the adoption of sewers” and RE-INSERT this on Page 36 as a new No. 5 under the functions delegated to the Chief Operating Officer – Public Protection. (Note remainder of paragraph to be re-numbered as a result)	This function is carried out by Officers in the Public Protection Team, which sits under the remit of the Chief Operating Officer.
26	Part IV Page 47 – Scheme of Management : Corporate Delegations Page 48 Page 49 Page 51	To AMEND 1.6 by removing the note “Subject to maximum in appendix A to report PS.3 92/93” To AMEND 2.7 “Authorising transfers and secondments” by permitting Team Managers to also undertake the function. To AMEND 3.2 by REMOVING the words “and entitlement to car and season ticket loans” To AMEND 4.6 “Determining appeals under the grievance, disciplinary, capability, performance management and managing attendance” by permitting Team Managers to also undertake the function. To AMEND 6.4 “Designating a member of staff as a redeployee” by permitting Team Managers to also undertake the function. (Note the headers will be amended to remove reference to the Chief	Reference to an old report. To ensure the table is in line with the content of policies approved by the Corporate Policy and Resources Committee and current working practices This function no longer exists. To ensure the table contents are in line with the content of policies approved by the Corporate Policy and Resources Committee and current working practices

Ref	Section /Page Ref	Amendment required	Reason for Amendment
		Executive)	
27	Part V / Page 11 – Council Procedure Rules	To ADD the following paragraph to 14.4 “ In the event that Full Council and/ or a Committee chooses to make use of the electronic voting system, the names and way in which those Elected Members present voted will automatically be recorded within the minutes	The Council does have the technology to record votes electronically. The use of this technology could increase transparency around decision making. Electronic voting is not currently in operation but this inclusion would allow for its use in the future if deemed appropriate.
28	Appendices	To REMOVE Appendix 16 – “Challenge and Improvement Methodology”	The C and I Cttee agree this at their first meeting each year and therefore this section very quickly becomes out date. Furthermore a number of other committees have an operating methodology or protocol and these are not included.

- 2.5 **Revised Operation of Conventions** - As referenced in Paragraph 1.4 above, building on the successful introduction of a new Code of Conduct in May 2017, and following a revision to the Senior Management of the Council in Summer 2017 particular focus has also be given this year to building effective relationships between Members and Officers. One such document which sets out the ways in which Members and Officers engage on a variety of issues is the Operation of Convention, which forms part of Section 3 of the Constitution – Codes and Protocols.
- 2.6 Two workshops, open to Senior Officers and All Members of the Council were held in January 2018, and allowed attendees to take a focussed look at this Section of the Constitution to ensure it was reflective of how Members and Officers engaged across the Council.
- 2.7 The workshops were fairly well attended. Attendees were asked to review the document and comment on what areas they liked, what they disliked and what they thought was missing. Attendees offered a number of suggestions and comments as to how the document could be improved.
- 2.8 A summary of proposed amendments arising from those comments made at the workshops is set out at Appendix 1. The arising amended document, for adoption, is attached at Appendix 1(a).
- 2.9 The most frequently raised point by Attendees at the work shop was that the contents of the Protocol were not often adhered to and were not widely known of.
- 2.10 In February 2018, Political awareness training was held for a number of senior Officers across the Council to raise awareness. The contents of the Amended Protocol on adoption will also be promoted through SLT Meetings at which all Team Managers and Strategic Leads attend.
- 2.11 **Member Champion Review** – As referenced in paragraph 1.5 above, Officers have also worked with both the Chairmen of the Prosperous Communities and Governance and Audit Committees to review the role and rationalise the number of Member Champions. This was arising from a request made by Members of the Prosperous Communities Committee back in June 2017, when they last appointed Champions.
- 2.12 The Prosperous Communities Committee considered this matter at their meeting on [20 March 2018](#) and the Governance and Audit Committee at its meeting on [17 April 2018](#). The relevant reports can be accessed via the links included and provide further context and rationale for this work having being undertaken, along with details of the other measures which

have been agreed by the Prosperous Communities Committee, in respect of Member Champions.

- 2.13 Arising from this work, a generic role description for Member Champions has been developed. This is attached at Appendix 2. It is recommended from the Governance and Audit Committee that this should be included within the Appendices of the Constitution, alongside the other “job descriptions” and Council are therefore asked to approve its inclusion. – subject to any changes requested at 17 April as this is a separate agenda item

3 In Year Changes to Financial and Contract Procedure Rules - for Approval

- 3.1 **Financial and Contract Procedure Rules** - The Governance and Audit Committee are delegated to make any changes to the Financial and Contract Procedure Rules between Annual Councils.
- 3.2 In accordance with the above, the Financial and Contract Procedure Rules have been amended and are presented for approval by the Governance and Audit Committee.
- 3.3 A table of amendments made to the Financial and Contract Procedure Rules is attached at Appendix 3 and the arising revised Procedure Rules (including tracked changes) are shown at Appendix 3a and 3b, Members are asked to approve these.
- 3.4 The Council’s Procurement Procedures, were audited recently and while the audit report is in draft form, we are expecting a substantial assurance rating. The amendments referred to in Appendix 3 include recommendations made within the audit report.
- 3.5 **Commercial Agenda** – Members attention is also particularly drawn to those amendments which have been made to reflect the Council’s commercial agenda. These are highlighted in green in the table of amendments at Appendix 3.
- 3.6 **In Year Changes and Other General Amendments already agreed by Council – For Noting** The table at Appendix 4 sets out those amendments agreed by Council/Committee during the year. Members are asked to note these.
- 3.7 A revised Members Allowances Scheme for the 2018/2019 civic year was agreed by Council at its meeting in January 2018. The revised scheme which forms Part VI of the Constitution is attached at Appendix 4a for noting

3.8 As result of changes at the senior management level of the organisation, the revised Management Structure, which forms Part VII of the Constitution is attached at Appendix 4b for noting.

4 Associated Work Planned to be undertaken during the 18/19 year

4.1 Whilst undertaking the annual review of the Constitution a number of other associated actions for further work and development have been identified, namely: -

- The role of the C and I Committee – The Committee received in depth training in February 2018. Throughout 2018/2019 the Committee’s role and effectiveness will continue to be monitored, and any arising recommendations will be made as part of the Annual Review for 2018/2019, and would become effective from Annual Council May 2019.
- Member Development – As we move through the 2018/19 civic year, focus will turn to the 2019 all out elections. In readiness for the new elected cohort, Officers will be working closely with the Governance and Audit Committee and through a proposed informal Member Development Panel to ensure a robust induction programme and 4 year training plan is in place.

The whole approach to Member Training and Development in general will be under review in 2018/19.

- Members ICT – Again, as we move through the 2018/19 civic year, focus will turn to the 2019 all out elections. In readiness for the new elected cohort, Officers will be working with Members through the Corporate Policy and Resources Committee to consider options for ICT provision including the possibility of providing West Lindsey owned and issued hardware.

List of Appendices

- 1 Summary of Comments made at Workshops – for information
- 1a) Revised Member Officer Protocol – for recommendation to Council
- 2 Member Champ – Role Description – for recommendation to Council
- 3 Table of Amendments made to Financial and Contract Procedure Rules - for information
- 3a) Financial Procedure Rules – for adoption
- 3b) Contract Procedure Rules – for adoption
- 4 Table of Amendments already agreed within year – for noting
- 4a Part VI of the Constitution - Members Allowances Scheme for the 2018/2019 – for noting

4b Part VII of the Constitution – Management Structure – for noting.

Additional Document – Part IV – Responsibility for Functions –with tracked changes

Section Reference	Summary of Amendments Made	Rationale
Title of Document	Re-named the document Member/Officer Relations Protocol	Feedback at the Workshop was that the title was out dated and not reflective of the documents content.
Section 1 – Underlying Principles	Only minor amendments to remove reference to the Chief Executive had been made	Feedback at the Workshop was that the tone and language used in Section 1 were appropriate.
Section 2 – Roles Of Members	<p>The section has been renamed the role of Members and Training requirements.</p> <p>Additional wording has also been included to reflect the positive manner in which Members are expected to undertake their role</p>	<p>Feedback at the Workshop was that it would be opportune to highlight the induction programme and reference the need for Councillors to commit to training. It is considered that this fits appropriately within this section.</p> <p>In light of comments made at the workshop and to be reflective of the Code of Conduct. The New Section 2.2 is wording already included in the role of Officers, but attendees at the workshop consider it would be useful to cross reference this within the role of Members also.</p>
Section 3 – Roles of Officers	A new Section 3.5 has been added which includes Reference to the Scheme of Delegation and sub delegation as being the bounds for Officer Authority	Comments made at the workshop suggested that reference to the delegation scheme, would clarify where such authorisations levels were set out and would ensure the document was not read in isolation.
Section 4 – Chairman of Council and Leader	N/A	N/A
Section 5 – Group Leaders and Executive Directors	<p>Section has been renamed, in light of revised management structure.</p> <p>The section has also been re-written to reflect the difference between a meeting of all Group Leaders and a meeting with an individual Group</p>	Attendees of the workshop commented that this section was not clear and needed to reflect the difference between a meeting with an individual and a collective meeting of group leaders. It is hoped this revised wording offers clarity.

Section Reference	Summary of Amendments Made	Rationale
	Leader and the expectation thereafter.	
Section 6 – Relationship between Committee Chairmen and Officers	<p>The Section has been updated to remove reference to the Chief Executive. References have been replaced with either the Monitoring Officer of Executive Directors, as appropriate.</p> <p>Section 6.3 has been amended to include reference to Members being permitted and encouraged to raise queries in advance of a meeting with Committee chairman in order to ensure Officers have the relevant information to hand.</p> <p>Section 6.6 has been expanded and clarified to make a clear that no individual member has any decision making powers and that officers must operate within the delegation scheme.</p>	To reflect comments and suggestions made at the workshop
Section 7 – Relationship between Chairmen and Members of the Challenge and Improvement Committee	<p>Title amended reflect the title of the Overview and Scrutiny Committee</p> <p>This Section remains largely unchanged with just a few minor amendments suggested</p>	To reflect comments and suggestions made at the workshop
Section 8 - Relationships between Chairmen and Members of Other Committees and Officers	<p>Title amended to be better reflect that this cover all Committees not otherwise mentioned</p> <p>A new section 8.2 has also being included to ensure it is clear that members of the planning committee have additional guidance which they must adhere to .</p>	<p>To reflect comments and suggestion made at workshop .</p> <p>Ensures the document is not read in isolation to other requirements</p>
Section 9 - Officer Relationships with Party	One minor amendment has been made to delete reference to officers of political groups, as an	Workshop attendees on the whole felt this section was fair to all political groups, its contents however do

Section Reference	Summary of Amendments Made	Rationale
Groups	<p>Authority we do not employ such Officers.</p> <p>The Section has been updated to remove reference to the Chief Executive. References have been replaced with either the Monitoring Officer of Executive Directors, as appropriate.</p>	<p>need to be more widely promoted.</p>
Section 10 - Members in their Ward Role and Officers	<p>The Section has been updated to remove reference to the Chief Executive. References have been replaced with either the Monitoring Officer of Executive Directors, as appropriate.</p> <p>A new section has been included to make reference to the commitment from the Executive Directors to ensure all complex matters are the subject of an all Member briefing prior to consideration by the relevant Committee.</p>	<p>Workshop attendees on the whole were agreeable with the contents of this Section, however indicated that the actions laid out are not always undertaken or adhered to. This will be one of the Sections which is particularly promoted amongst senior Officers</p>
Section 11 – Meetings of Members and Officers with the Public and Representatives of Other Organizations	<p>It is proposed this Section be removed.</p>	<p>Attendees at the workshop, both Members and Officers, were unclear as to what the original intention of this section had been. Having reviewed similar protocols including Corby, South Derbyshire and Melton Mowbray there is no reference or particular stipulations regarding such meetings.</p> <p>Therefore it is proposed it is removed in its entirety.</p>
Section 12- Inter Member Relations	<p>This section has been updated to reflect acceptable practice.</p> <p>Section 12.2 has been removed and is deemed unnecessary, as such motions would not ever</p>	<p>To reflect comments made at the Workshop</p>

Section Reference	Summary of Amendments Made	Rationale
	reach the publication stage.	
Section 13 – Member Access to documents and Information	N/A	No comments or suggestions were made in respect of this Section
Section 14 - Other Individuals Who are Members of Council Bodies	This section has been renamed to make it clear that it relates to Independent or Lay Persons of the Governance and Audit Committee	To reflect comments made at the workshop where it was considered Independent or Lay persons had not been considered.
Section 15 – Press Releases	<p>A number of minor amendments have been made to this section, to remove reference to the Chief Executive.</p> <p>A requirement for Members to receive press releases in advance of them been sent to the media has been included</p> <p>Section 15.4 has also been updated to reflect the fact that the Council no longer has newspaper.</p>	To reflect comments made at the workshop. On the whole Members were satisfied with this section of the document.
Section 16 - Correspondence	<p>A number of minor amendments have been made to this section, to remove reference to the Chief Executive.</p> <p>This section has also been updated to reflect that correspondence refers to all methods of communication including e-mails</p> <p>Finally minor amendments have been made to clarify that the expectations are the same for both Members and Officers</p>	<p>Attendees at the workshop were of the view that it should be clear that the expectations are the same for both Members and Officers</p> <p>It was also felt it should be made clear that correspondence refers to all methods of communication including e-mails</p>
Section 17 -	This section has been updated to reflect that tweeting, blogging and recording within meetings	Attendees at the workshop felt the section needed modernising and future proofing.

Section Reference	Summary of Amendments Made	Rationale
	<p>is now permitted in accordance with the Openness of LG Regulations 2014.</p> <p>It has also been made clearer that there is a mandatory requirement for members to remain in the room at all times when hearing planning or licensing applications if they wish to be able to vote on the matter under consideration.</p> <p>The section has removed reference to blackberries and now simply refers to mobile devices</p>	<p>Attendees also felt it was important that the requirement to remain in the room in relation to planning and licensing applications should be made clearer and be enforceable.</p>
<p>New Section to be inserted at appropriate place</p>	<p>n/a - New section</p> <p>Relationship between Policy Cttee Chairs and Officers</p> <p>Executive Directors will meet jointly with the Policy Committee Chairman on a regular basis to discuss matters which cross cut both committees. Members will be permitted to share the content of such meetings with wider Members as they deem appropriate unless explicitly advised not to do so.</p>	<p>This is now accepted practice and should therefore be reflected</p>

West Lindsey District Council

Member/Officer Relations Protocol



Member /Officer Relations Protocol

Contents

1	Underlying Principles	8
2	Roles of Members	8
3	Roles of Officers	9
4	Relationship between Chairman of the Council and Leader of the Council and Officers	9
5	Relationship between Group Leaders and Chief Executive	9
6	Relationship between Committee Chairmen and Officers	9
7	Relationship between Chairman and Members of Overview and Scrutiny Committee and Officers	10
8	Relationship between Chairman and Members of Other Committees and Officers	11
9	Officers Relationships with Party Groups	11
10	Members in their Ward Role and Officers	12
11	Meetings of Members and Officers with the Public and Representatives of Other Organisations	13
12	Inter Member Relations	13
13	Member Access to Documents and Information	13
14	Other Individuals who are Members of Council Bodies	14
15	Press Releases	14
16	Correspondence	15
17	Behaviour at Meetings	15

Protocol on Operational Conventions

1. Underlying Principles

- 1.1 Both Members and officers serve the public. They depend on one another, but their responsibilities are distinct. Members are responsible to the electorate and are responsible for setting policy. Officers are responsible to the Council; their job is to give advice to Members and to carry out the Council's work.
- 1.2 Mutual respect between Members and officers is essential to good local government. Close personal familiarity between individual Members and officers can damage this relationship and prove embarrassing to other Members and officers. It is clearly important that there should be a close working relationship between Members, chief officers and other senior officers. However, such relationships should never be allowed to become so close, or appear to be so close, as to bring into question an officer's ability to deal impartially with the Member(s) concerned or other Members.
- 1.3 Members must respect the impartiality and integrity of all the Council's officers. Similarly, all officers must respect the role of Members as elected representatives. It is important that any dealings between Members and officers should observe proper standards of courtesy and that neither party should seek to take unfair advantage of their position.
- 1.4 On occasions, Members may have reason to make a formal complaint about the conduct or performance of an officer. All such complaints should be made personally to the appropriate Executive Director. It is important that complaints are made this way and the details noted.
- 1.5 If an officer is concerned about a Member's conduct, it should be brought to the attention of the Monitoring Officer, who may inform the Member. If appropriate, matters of concern will be dealt with through the adopted procedures.

2. Roles of Members and Training Requirements

- 2.1 Members have four main areas of responsibility -
 - a) determining the policy of the Council and giving it leadership;
 - b) monitoring and reviewing the performance of the Council in implementing that policy and delivering services;
 - c) representing the Council externally in an informed and positive manner
 - d) acting as advocates on behalf of their constituents and the wider community.
- 2.2 Members should undertake their role without placing undue pressure on Officers, in particular the Council's Statutory Officers have responsibilities in law over and above their obligations to the Council. Members must respect these obligations, must not obstruct these officers in their discharge of responsibilities and must not victimise

officers for discharging their responsibilities

2.3 In undertaking their role, Members are asked to commit to the Training and Development opportunities that are afforded to elected Members, including a full Induction Programme at the commencement of each term of office.

2.4 There are also mandatory training requirements for a number of the Regulatory Committees to which Members, appointed to serve on these Committees, are required to commit to.

3. Roles of Officers

- 3.1 Officers give advice and information to Members, implement the policies determined by the Council and manage the day to day business of the Authority.
- 3.2 In giving such advice to Members and in preparing and presenting reports, it is the responsibility of the officer to express his/her own professional views and recommendations. Whilst an officer might report the views of individual Members on an issue, a Member should not seek to pressure the officer to make a recommendation contrary to the officer's professional view, Neither should the Member seek to have a report withdrawn from the agenda for such reasons. Where a recommendation is contrary to current Council policy, the officer shall draw attention to this in the report.
- 3.3 Certain officers, e.g. Head of Paid Service, Monitoring Officer and Chief Finance Officer, have responsibilities in law over and above their obligations to the Council and to individual Members. Members must respect these obligations, must not obstruct these officers in the discharge of their responsibilities and must not victimise officers for discharging these responsibilities.
- 3.4 Officers below Director level are accountable to Directors. Whilst they should always seek to assist Members, they must not, in so doing, go beyond the bounds of whatever authority they have been given.
- 3.5 The Authority which has been delegated to Officers, is that which is set out in the Officer Scheme of Delegation (Part IV of the Constitution) and subsequent internal sub-delegations which are in writing and held by each service area.

4. Relationship between Chairman of the Council and Leader of Council and Officers

- 4.1 The Chairman of the Council and Leader of the Council shall be bound by the same provisions set out in section 2 above when acting as Chairman or Leader as he/she would be when acting as an ordinary Council Member.

5. Relationship between Group Leaders and Chief Executive

- 5.1 Group Leaders shall meet collectively and informally with the Executive Directors from time to time to discuss matters of common interest or concern either raised directly by a Group Leader or by an Executive Director .
- 5.2 Such meetings will have no formal standing or powers. There is an expectation, that proceedings in the main are something that Group Leaders are expected to share with the Members of the Group. Any items which are not to be shared will be clearly identified at the meeting.
- 5.3 An individual Group Leader can also request a meeting with the Executive Directors
- 5.4 Again Such meetings will have no formal standing or powers and shall,

unless otherwise agreed, be confidential other than to that Group Leader.

6. Relationships between Committee Chairmen and Officers

- 6.1 Officers will regularly brief Chairmen on matters affecting their committee.
- 6.2 Any Chairman or spokesman may have a briefing from officers, at a mutually agreed time, on matters to be discussed at a forthcoming committee meeting.

6.3 Reports always contain a recommendation unless the issue is clearly one where political judgement is required. They will also always include the contact details of the report author. Members should raise issues with that officer prior to the committee meeting where practicable, in order that Officers can have the relevant information to hand. Members are also permitted and encouraged to raise queries and comments in advance of a meeting with the relevant Committee Chairman.

6.4A Director will always be fully responsible for the contents of any report submitted in his/her name. Wherever possible, Chairmen will be given the opportunity to view, and discuss the draft agenda and reports for their committee. All agendas should be agreed by the Chairman of a committee before publication. Any issues arising between a Chairman of a committee and an Executive Director regarding the content of an agenda will be referred to the Monitoring Officer for resolution in consultation with the Leader of the Council.

6.5 The Chairmen and members of the policy committees shall give officers the opportunity to give any advice they wish to give.

6.6 In relation to action between meetings, it is important to remember that the law (LGA '72/'00) only allows for decisions (in relation to the discharge of any of the Council's functions) to be taken by a committee or an officer (where delegated to do so). No Individual Member, in any capacity, has individual decision making powers.

6.7 All Members shall seek the advice of the Monitoring Officer where they consider there is doubt about the vires for a decision or the Monitoring Officer and other appropriate officers where they consider a policy committee decision might be contrary to the policy framework.

6.8 Members and officers should be mutually supportive in order to minimise any potential embarrassment to the Council. Criticism of officers should be dealt with in private and, by the same token, officers will never be publicly critical of the Council or its policies.

7. Relationships between Chairman and Members of the Challenge and Improvement Committee and Officers

7.1 The Chairman and members of the Council's Overview and Scrutiny Committee – the Challenge and Improvement Committee shall be bound by the same provisions set out in section 2 above. In addition, they shall -

- consider the seniority of the officers asked to appear before it to ensure that more junior officers are not put under undue pressure;
- when asking officers to give evidence, confine questions, so far as possible, to questions of fact and explanation relating to policies and decisions;
- where they consider it appropriate, ask officers to explain and justify advice given to members of the policy committees prior to decisions being taken; and
- not question officers in such a way as to be in breach of the Council's policy on harassment nor deal with matters which are of a

disciplinary nature.

- 7.2 Officers are required at all times to guide/advise the whole Council. Given the respective roles of elected members and officers, it is accepted that officers, while remaining politically neutral, will inevitably give advice on a wide range of issues. Members must continue to respect the political neutrality of officers and accept that officers are obliged to respond positively to any requests from the Overview and Scrutiny Committee for appropriate information and advice relevant to the issue being considered by the Committee.

8. Relationships between Chairmen and Members of Regulatory Committees and Officers

- 8.1 The Chairmen of all Regulatory Committees and Sub-Committees shall be bound by the same provisions as set out in section 2 above.

8.2 The Chairman and Members of the Planning Committee must also act in accordance with the requirements set out in the document entitled the "Local Code of Conduct for Councillors and Officers dealing with Planning Matters"

9. Officer Relationships with Party Groups

- 9.1 There is statutory recognition for political groups and it is common practice for such groups to give preliminary consideration to matters of Council business in advance of consideration by the relevant Council body. Meetings between the Executive Directors the Leader and Deputy Leader (if there is one), committee Chairmen and/or group leaders will be held when appropriate albeit that they have no executive powers.
- 9.2 In order to ensure that Members are properly briefed on complex matters any political group may request via the Head of Paid Service that senior officers be asked to brief the group and offer appropriate professional advice concerning Council business. Any such invitation will be deemed to include an invitation to the Head of Paid Service or relevant Executive Director.
- 9.3 Officers have the right to refuse such requests, and will not normally attend a meeting of a party group where some of those attending are not members of the Council.
- 9.4 Officer support will not extend beyond providing factual information or professional advice in relation to matters of Council business. Officers must not be involved in advising on matters of party business, and therefore should not be expected to be present at meetings or parts of meetings when such matters are to be discussed.
- 9.5 Party group meetings are not empowered to make decisions on behalf of the Council, and conclusions reached at such meetings do not rank as formal decisions. The presence of an officer confers no formal status on such meetings in terms of Council business and must not be interpreted as doing so.

- 9.6 Where officers provide factual information and advice to a party group in relation to a matter of Council business, this is not a substitute for providing all the necessary information and advice when the matter in question is formally considered by the relevant part of the Council.
- 9.7 Officers will respect the confidentiality of any party group discussions at which they are present and, unless requested to do so by that party group, will not relay the content of such discussions to another party group or to any other members. This shall not prevent an officer providing feedback to other senior officers on a need-to-know basis.
- 9.8 In their dealings with party groups, officers must treat each group in a fair and even-handed manner. The duration of an officer's attendance at a party group meeting will be at the discretion of the group, but an officer may leave at any time if he/she feels it is no longer appropriate to be there.
- 9.9 An officer accepting an invitation to the meeting of one party group shall not decline an invitation to advise another group about the same matter. He/she must give substantially the same advice to each.
- 9.10 No Member will refer in public or at meetings of the Council to advice given by officers to a party group meeting.
- 9.11 Any particular cases of difficulty or uncertainty in relation to this part of the protocol should be raised with the Monitoring Officer and the relevant party group leader.

10. Members in their Ward Role and Officers

- 10.1 Whenever a public meeting is organised by the Council to consider a local issue, all the Members representing the ward or wards affected should, as a matter of course, be invited to attend the meeting. Similarly, whenever the Council undertakes any form of consultative exercise on a local issue, the ward Members should be notified at the outset of the exercise.
- 10.2 Any requirement to consult with Members on delegated decisions affecting their Ward are set out in the "Responsibility for Functions" in Part IV of this Constitution.
- 10.3 Further to paragraph 10.2 when a Member refers a planning application for his/her Ward to the Planning Committee for determination, there is an expectation that the Member will attend the Committee meeting to explain their reasons for referral.
- 10.4 Officers will seek both to inform and to keep Members informed about any initiative(s) which they are developing. However, Members must be aware of the pressures on officers' time and that officers may exercise judgement as to how much information is provided.
- 10.5 Matters of a complex nature, or with significant implications, such as financial or reputational, will be the subject of an all Member Briefing/Workshop prior to them being considered by the relevant Committee. Members are encouraged to attend such briefings and

workshops when requested to do so.

10.6 It is the duty of the Executive Directors to ensure that all relevant staff are aware of the requirement to keep local Members

informed and that the timing of such information allows Members to contribute to the decision making process.

11. Inter Member Relations

- 11.1 Notwithstanding the differences of political opinion which will inevitably arise, it shall be unacceptable for Members to submit notices of motion or questions which name another Member or Group. Motions which identify political positions held within the Council will be deemed acceptable.

12. Member Access to Documents and Information

- 12.1 The Council believes in open government. Information will generally be freely available to all Members, but any rules on confidentiality must be observed.
- 12.2 The approach to information being freely available has to be qualified in relation to certain appropriately confidential information. Any provision of information will be compliant with Data Protection. Moreover, devoting a significant amount of staff resources to identify and collate information with marginal benefit cannot be justified.
- 12.3 Where, in an officer's view, a request for information will require a significant amount of staff resources to provide the information, which he/she feels unable to commit, he/she should seek guidance from his/her Director so that a satisfactory solution, in consultation with Members, can be found. In the event of a dispute, a decision will be made by the Chief

Executive in consultation with the leader of the group whose Member is requesting the information or the Leader of the Council.

- 12.4 Members have a statutory right to inspect any Council document which contains material in relation to any business which is to be transacted at a Council, committee or sub-committee meeting. This right applies irrespective of whether the Member is a member of the committee or sub-committee concerned and extends not only to reports which are submitted to the meeting, but also to any relevant background papers.
- 12.5 In addition to the inspection of reports to Council, committees and sub-committees, and papers on which the production of those reports relied, which are available to the public under the access to information legislation, the common-law right of Members is much broader. It is based on the principle that any Member has a right to inspect Council documents so far as his/her access to the documents is reasonably necessary to enable the Member properly to perform his/her duties as a member of the Council. There is, however, no right for a Member to conduct a roving commission.
- 12.6 The proper exercise of this common-law right is on a need to know basis and depends on whether it is reasonably necessary for the Member to have the information in order properly to perform his/her duties. The propriety of a request for information must initially be determined by the particular Director who holds the source in question. In the event of a dispute, a decision on the point will be made by the Monitoring Officer, in consultation with the Chairman of the Standards Sub-Committee.
- 12.7 Any Council information provided to a Member must only be used by the Member for the purpose for which it was provided, i.e. in connection with the proper performance of the Member's duties as a member of the Council. A Member should never disclose or use non public information for the personal advantage of him/herself or of anyone known to him/her, or to the disadvantage or discredit of the Council or anyone else.

13. Independent / Lay Persons

- 13.1 This protocol applies equally to all those people who are not elected members of the Council but who are members of, any of the Council's committees or any other bodies.
- 13.2 This Protocol applies equally to such non Council members on Council bodies as it does to Council members.

14. Press Releases

- 14.1 Relations with the media need to be handled with care to ensure the Council's position on any issue is represented properly. Day to day contact with the press and media will normally be handled by the Communications Team, together with the appropriate Committee Chairman, Leader and relevant officers, and where appropriate, the relevant Ward Member.
- 14.2 On occasions, Members may be approached directly by the media

and asked to make a comment or to appear for interview. Members are asked, where practicable, to ensure the Head of Paid Service and/or the Communications Team is made aware of the approach. Unless Members have been authorised to speak on behalf of the Council, they should make it clear that any views they express are not necessarily those of the Council. In all cases, Members and Officers should uphold the good name and integrity of the Council.

- 14.3 Council press releases are drafted by officers and will often contain quotations (within the limits of the Local Government Act 1986) from Members. Such press releases are issued on behalf of the Council and it would not, therefore, be appropriate when repeating quotations from Members to indicate their party political affiliation or to attribute the policies or initiatives to a particular group.
- 14.4 Council press releases will be sent to All Members in advance of them being released to the Media. This is for information only.
- 14.5 The timing and content of the Councils Electronic News is controlled by an editorial team advised by the cross party editorial board who must ensure that the content reflects a corporate point of view.

15. Correspondence (including e-mails)

- 15.1 Correspondence between an individual Member and an officer should not be copied by the officer or Member to any other Member or Officer without the consent of both parties unless it constitutes a 'background paper' to a committee report. Where correspondence relates to Council policy, or the interpretation of Council policy, a copy may be sent to the chairman of the relevant committee, the Head of Paid Service and/or the relevant Executive director and this will be made clear to the original Member. Under no circumstances should 'silent/blind (BCC) copies' be made available to a third party, and copies should only be sent to third parties with the express permission of the Member involved.
- 15.2 Similarly, Members should not copy for third parties, correspondence from officers without the author's consent unless it is apparent that the content is to be shared.
- 15.3 Official letters on behalf of the Council should normally be sent out in the name of the appropriate officer, rather than in the name of a Member. It may be appropriate in certain circumstances (e.g. representations to a Government minister) for a letter to appear in the name of a Member, but this should be the exception rather than the rule. Moreover, it is not legal for letters which, for example, create obligations or give instructions on behalf of the Council to be sent out in the name of a Member as this would constitute an act which cannot be delegated to an individual Member.

16. Behaviour at Meetings

- 16.1 Members involved in taking a decision must be fully aware of all of the facts and it is suggested, therefore, that if a Member leaves the room during a debate he/she should consider not taking part in the ensuing decision making.
- 16.2 In respect of licensing and planning application decisions, a Member who has left the meeting

during consideration of the item or who arrived late, will not be permitted to take part in that decision. The Lead Officer in attendance will be responsible for reminding Members of this fact and enforcing the requirement.

16.3 the use of communication devices is permitted within meetings in accordance with the Provisions of the Openness of Local Government Regulations 2014 provisions

16.4 However as a matter of courtesy mobile 'phones/ devices should not affect the business of the meeting and should remain on silent for the meetings duration.

the tweeting, blogging or recording of proceedings heard in closed session is strictly prohibited.

Note:

- Members need to be aware that the Freedom of Information Act 2000 gives a general right of access to information recorded in any form, which is 'held' by the Authority at the time a request is received. This includes information which is held by another body, for example, a contractor, on behalf of the Authority

New Section to be added at appropriate place

Relationship between Policy Committee Chairmen and Officers

Executive Directors will meet jointly with the Policy Committee Chairman on a regular basis to discuss matters which cross cut both committees. Members will be permitted to share the content of such meetings with wider Members as they deem appropriate unless explicitly advised not to do so.

Member Champion Role Description

1. Introduction

- 1.1 Member Champions are Councillors who act as an advocate or spokesperson for a specific area of the Council's business and activities. The main responsibility of each Member Champion is to encourage communications and positive action over the issue they represent.

2 Role of Member Champions

- 2.1 All Member Champions will have an allocated area of responsibility agreed at the first relevant Policy committee on an annual basis
- 2.2 All Member Champions must act reasonably in their role and recognise and work within the Political management and working arrangements adopted by the Council. As such the Member Champion must work with and communicate regularly with the relevant Committee chairs
- 2.3 A Member Champion cannot make decisions and must not commit the Council in any way or in a manner that could be interpreted as being contrary to established policy and practice. They may however confirm a position as stated in a published policy.

3 Leader and Committee Chairs

- 3.1 The Leader and Chairs of Policy Committees will:
- a) Acknowledge the right of Member Champions to be consulted on matters relating to their area of interest;
 - b) Take full account of any views offered by the Member Champions prior to making decisions relating to their area of interest;
 - c) Co-operate with Member Champions in the formulation of action plans they have developed with lead officers;
 - d) Consider nominating Champions to represent the Council at relevant conferences/seminar on the subject matter of the Member's interest.

4. Allowances

- 4.1 At present no Member Champions are entitled to receive Special Responsibility Allowances. Any change to this position would require recommendation by the Remuneration Panel and approval of Full Council.
- 4.2 Member Champions can, if they wish, claim dependant carers', travelling and subsistence expenses at a meeting or event deemed relevant to the appointed Member Champion position.

5. Terms

- 5.1 In year changes and additions (where necessary, and after consultation with either of the Policy Chairs) to be appointed at the next available relevant policy committee.

6. Roles of Champions

- To represent their area of interest both within and outside the Council in line with Council policy;
- To contribute to the review and development of policies pertaining to their area of interest;
- To challenge and question the Council, the Leader and the Policy Committees on issues relevant to their area of responsibility;
- To act as a catalyst for change and improvement in service delivery;
- To monitor the forward plan and seek information from the Leader, Committee Chairs and Officers about forthcoming business and exert influence on behalf of the interest;
- To keep councillors of all parties up to date with activities in relevant to the area of interest;
- To network with Member Champions from other local authorities with the same interest to keep up to date with current developments;
- To provide positive support and on occasions constructive challenge to officers in driving forward the Council agenda on relevant issues.

To act as the Council's representative on relevant external bodies where appointed to by the Council.

Table of amendments made to the Financial and Contract Procedure Rules

CHANGES TO FINANCIAL PROCEDURE RULES – MARCH 2018

REFERENCE	WHAT HAS CHANGED	NEW WORDING	REASON
General	Formatting, typing amendments created on conversion of PDF to WORD document	None	Presentational
General	Change of titles- Corporate Leadership Team Directors	Management Team Executive Directors	Reflects new titles
1.6.1 Treasury Management	Dates of the CIPFA Treasury Management Guidance and Prudential Code to December 2017.	The Chief Finance Officer is responsible for ensuring that the requirements of the Local Government Act 2003 and the CIPFA Treasury Management Code December 2017 are met, and the Council has regard to the Prudential Code December 2017.	To reflect latest publications.
5.4.29 & 5.4.30 Assets – Disposal by Sale	Included a provision for the disposal of assets with a value of less than £250 to be sold via the Council's Ebay site.	5.4.29 Surplus or obsolete goods, materials, and stocks with a value of £250 or more shall be disposed of by public tender, except when, in the opinion of the Chief Officer of the Service concerned, the financial interest of the Council is better served by disposal by other means. This may include	To reflect new provision to be able to sell low value items on the Councils Ebay site.

Table of amendments made to the Financial and Contract Procedure Rules

REFERENCE	WHAT HAS CHANGED	NEW WORDING	REASON
		<p>a public auction or offering the asset in part exchange. The Chief Officer concerned shall prepare and certify a list of all items disposed of, showing the amount received. This will be reflected in the inventory, the asset register, and/or the stock account. The disposal of the asset should be fully documented.</p> <p>5.4.30 Items with a value of less than £250 can either be disposed as indicated in 5.4.29 or may listed on the Councils Ebay page</p>	
5.5.1	<p>Treasury Management and Leasing</p> <p>Changed the date of the Treasury Management Code</p>	<p>The Council has adopted CIPFA's Treasury Management in the Public Services Code of Practice and Cross Sectoral Guidance Notes 2017</p>	<p>To reflect the latest publication.</p>
5.5.7	<p>Treasury Management and Leasing</p> <p>Amended the wording for reporting of borrowing transactions</p>	<p>The Chief Finance Officer must report any decisions on any borrowing undertaken to the Corporate Policy & resources Committee as part of the Treasury Management activities reporting process.</p>	<p>A process of reporting already exists for reporting of treasury management activities.</p>
5.5.7	<p>Treasury Management and Leasing</p> <p>Amended the wording for reporting of debt restructuring transactions</p>	<p>The Chief Finance Officer must report any decisions on any debt restructuring undertaken to the Corporate Policy & resources Committee as part of the Treasury Management activities</p>	<p>A process of reporting already exists for reporting of treasury management activities</p>

Table of amendments made to the Financial and Contract Procedure Rules

REFERENCE	WHAT HAS CHANGED	NEW WORDING	REASON
<p>5.5.12 and 5.5.13 Treasury Management and Leasing</p>	<p>Added a new section relating to investments.</p>	<p>reporting process.</p> <p>The Council may, in accordance with its Treasury Management Strategy, invest in the following types of investment:</p> <ul style="list-style-type: none"> • Purchase of commercial property • Loans and guarantees etc. to third parties and subsidiaries • Ultra-short dated bond funds • Corporate Bonds - direct, passive and active external management • Property Funds • Equity Funds • Multi Asset Funds <p>All such investments shall be undertaken only in accordance with the Councils approved Treasury Management Strategy and adherence to the provisions contained in the strategy especially with regard to undertaking appropriate due diligence.</p>	<p>Reflects current practices in the context of the Commercial Investment Strategy and the latest approved Treasury Management Strategy.</p>

Table of amendments made to the Financial and Contract Procedure Rules

REFERENCE	WHAT HAS CHANGED	NEW WORDING	REASON
6.6.1 Contracts	Updated values	See Contract Procedure Rules Section 7. Thresholds	Aligned to changes to Contract Procedure Rules
7.2.9 Partnerships	Added a provision for the Director of Resources to authorise forming a new partnership where the value of work/services is no more than £25k.	The Director of Resources is authorised to form a new partnership arrangement with a maximum value of work/services of £25k.	To allow delegation to Director of Resources where small values are involved.
7.3 Companies	New section on Companies, Joint Ventures and other associations	See whole of section 7.3	Reflects the Council's move towards creating more entities to deliver the commercial/development strategy.
7.5.1	Amended to allow for approval over £25k.	The Corporate Policy & Resources Committee is responsible for approving the contractual arrangements for any work for third parties or external bodies with a value of more than £25,000	The Executive Director of Resources should be able to approve smaller value arrangements. (see 7.5.2 below)
7.5.2	New provision to allow Executive of Resources to approve work up to a value of £25k.	The Executive Director of Resources is responsible for approving contractual arrangements for any work for third parties or external bodies with a value of up to £25,000.	The Executive Director should be able to consider materiality and approve smaller arrangements.

Table of amendments made to the Financial and Contract Procedure Rules

REFERENCE	WHAT HAS CHANGED	NEW WORDING	REASON
Appendix 1- Summary of Financial Responsibilities	Added to S151/Director of Resources	a) Authorise a partnership arrangement with a value of works/services of up to £25k.	In line with change at 7.2.9 above.
Appendix 1- Summary of Financial Responsibilities	Added to S151/Director of Resources	b) Authorise short term cash flow loans to subsidiary companies of no more than £25k	Reflects existing scheme of delegation
Appendix 2 – Retention of Accounting & Financial Documents	Added Capital Strategy & Medium Term Financial Plan	Added Capital Strategy & Medium Term Financial Plan 6 years	Was not covered
Appendix 2 – Retention of Accounting & Financial Documents	Added Capital & Revenue Budget Monitoring	Added Capital & Revenue Budget Monitoring 3 years	Was not covered
Appendix 4- Financial Limits	Contract Values	See 6.6.1	Aligned to new contract values in Contract procedure Rules.
	Removed reference to obtaining petty cash from the cash desk at the Guildhall.	Petty Cash Items can be paid out through any holder of petty cash.	No longer a cash desk at the Guildhall
Regulation 7.3	COMPANIES, JOINT VENTURES AND OTHER ASSOCIATIONS	See whole new section 7.3	Was not covered.

Table of amendments made to the Financial and Contract Procedure Rules

CHANGES TO CONTRACT PROCEDURE RULES – MARCH 2018

CLAUSE	TITLE	AMENDMENT/CHANGE	REASON FOR AMENDMENT/CHANGE
1	Introduction & Scope	Inclusion of procurement principles	To ensure principles are considered within documentation
1.3	Concession contracts	Inclusion of new clause	To ensure consideration is given in more complex procurement
4	Appointment of consultants, interim staff and temporary staff	Clause update	To ensure more defined process is in place to safeguard procurement compliance
6.4	Grant Monies	Inclusion of new clause	To ensure consideration is given in more complex procurement
6.5	State aid	Inclusion of new clause	To ensure consideration is given in more complex procurement
6.6	Information Governance and Data Protection	Clause update	To comply with legislation
7	Thresholds	Clause update	Low value adjustments and increase in thresholds in line with EU legislation
9	Above OJEU procurement	Clause update	To comply with legislation
10	Reporting Requirements	Inclusion of new clause	To comply with legislation
11	Contract Formation	Clause update	To provide clarity
12	Contracts signed unhand	Clause update	To provide clarity
13	Contracts signed under seal	Clause update	To provide clarity
14	Prevention of Corruption	Clause update	To comply with legislation
15	Financial control	Clause update	Increase due to rise in overall contract values

Constitution of West Lindsey District Council

Part V

Rules of Procedure





WEST LINDSEY DISTRICT COUNCIL

FINANCIAL PROCEDURE RULES

INTRODUCTION

1 FINANCIAL PROCEDURE RULES

1.1 Strong financial controls are vital within any public sector organisation. The use of public funds must be transparent and both Members and officers must be held accountable for how public funds are used. These Financial Procedure Rules have been formulated having particular regard to the following –

- The financial framework operating within the Council.
- Promoting the accountability of officers for the financial resources required to deliver their services.
- Compliance with all current legislative financial standards and Codes of Practice.
- A culture of openness and scrutiny.
- The promotion of a culture of managerial flexibility within the statutory and organisational constraints of a public sector body.

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1.2 The Financial Procedure Rules establish the system of control for financial decisions. They are an integral part of the Council's Constitution. The rules reflect the responsibilities arising from being entrusted with public money.

1.3 The Financial Procedure Rules consist of 2 parts:

- The first part defines the roles of Councillor and officers and sets the framework within which the Rules operate;
- The second part contains the overarching regulations, and provides the detailed 'Rules' on how those regulations are implemented.

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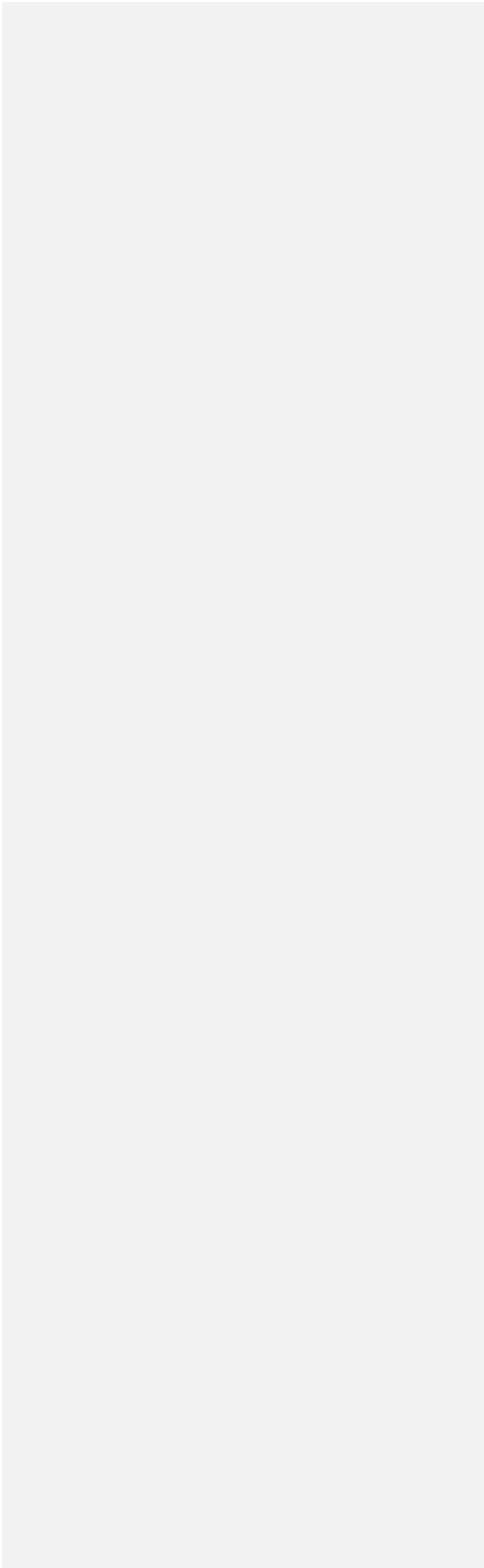
1.4 A series of detailed guidance notes and practice support the Financial Procedure Rules. Whilst the detailed guidance is regularly updated, where there is any difference between the Financial Procedure Rules and the detailed guidance, the Finance Procedure Rules have precedence in all cases.

2 STATUS OF FINANCIAL PROCEDURE RULES

2.1 The Council must conduct its business efficiently and ensure it has sound financial management policies in place, including arrangements to monitor compliance. The Council's statutory Chief Finance Officer ([Executive Director of Resources](#)) is also charged with ensuring that proper financial management processes are in place.

[2.2](#) Financial Procedure Rules, together with the Budget and Policy Framework Procedure Rules, provide the basis for managing the Council's financial affairs and are part of the Council's Constitution. They apply to every

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Councillor and officer of the Council and to anyone acting on its behalf. They must be followed by all of the Council's staff and all consultants or technical officers from outside the Council employed or otherwise engaged by the Council. Failure to comply may lead to disciplinary action being taken by the Council.

2.32.2 The Council's Scheme of Delegation will be taken account of in all matters relevant to these procedure rules.

PART ONE – CONTEXT, ROLES AND RESPONSIBILITIES

1 FINANCIAL MANAGEMENT

- 1.1 Financial management covers all financial accountabilities in relation to the running of the Council, including the budget and policy framework.
- 1.2 The processes of financial management involve:
- Complying with statutory requirements;
 - Ensuring that the Council receives value for money;
 - Development and approval of protocols, standards and financial plans (including the revenue and capital budgets);
 - Implementing policies, protocols and standards;
 - Monitoring compliance;
 - Maintaining records;
 - Reporting and providing advice;
 - Specific financial techniques and functions e.g. virement, year end balances, Statements of Account.
- 1.3 All Councillors and officers must abide by the highest standards of probity in dealing with financial issues. This is achieved by ensuring everyone is clear about the standards to which they must work and the controls in place to check that the standards are met. The Financial Procedure Rules must be kept up to date and consistently applied by all Councillors and officers.

2 FINANCIAL ADVICE

- 2.1 Sound financial advice is fundamental to ensuring the maintenance of basic standards of financial management. Only persons qualified to do so should provide such advice.
- 2.2 Persons giving financial advice must have been authorised to do so by the Chief Finance Officer.
- 2.4 The Chief Finance Officer has the right to attend all meetings of the Council, committees and sub-committees, working groups, boards or other forums where decisions or recommendations potentially having financial implications may be taken. This is often discharged through officers within the Finance function.
- 2.5 All reports contain risk management (including financial risks) and financial implications sections, the contents of which must be agreed with the Chief Finance Officer (or other officer authorised by him/her), prior to submission to the [Corporate Leadership Management](#) Team, Committees, or other forums where decisions will be made.

3 ACCOUNTING POLICIES

3.1 'The Code of Practice on Local Council Accounting in the United Kingdom: (the Code) requires the Council to declare, in the form of accounting policies, how they treat specific items within the annual accounts. These policies take account of current accounting concepts and standards. The Accounting Policies can be found in the Annual Statement of Accounts.

3.2 Key elements of accounting policies are that:

- Systems of internal control must be in place that ensure that financial transactions are lawful;
- Accounting policies must be applied consistently;
- Proper accounting records must be maintained;
- Financial statements must present fairly the financial position of the Council and its expenditure and income.

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4 INTERNAL CONTROL

4.1 Internal control refers to the systems of control devised by management to help ensure the Council's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Council's assets and interests are safeguarded.

4.2 The Chief Finance Officer is responsible for advising on effective systems of internal control, an essential part of which is the Internal Audit function. These arrangements ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.

4.3 Chief Officers must 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.

4.4 Key controls must be reviewed annually and the outcome reported in an Annual Governance Statement commenting on the effectiveness of the systems of internal control and corporate governance.

5 AUDIT REQUIREMENTS

5.1 The Accounts and Audit Regulations 2003 (Regulation 6) require that "a relevant body (i.e. a local Council) shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices".

5.2 The Council is subject to an independent external audit of its accounts. 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.

5.3 The Council may, from time to time, be subject to audit, inspection or investigation by other external bodies such as HM Revenues and Customs, who have statutory rights of access.

5.4 The Chief Finance Officer has overall responsibility for Internal Audit throughout the Council, whilst the Governance and Audit Committee oversees the performance and effectiveness of Internal Audit.

6 ROLES AND RESPONSIBILITIES

6.1 Role of the Council

The Council's functions include the following:

- Adopting and changing the Constitution;
- Approving or adopting the policy framework (including the Corporate Plan);
- Approving the budget;
- Approving the Treasury Management Strategy (including the Borrowing, Investment and MRP Strategy, and Prudential Indicators);
- Setting the Council Tax.

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6.2 Corporate Policy & Resources Committee

The Corporate Policy & Resources Committee main functions are:

- To formulate (but not adopt or approve): (a) the Policy Framework, (b) the Budget; and (c) the Council's objectives and -priorities.
- The control and management of -resources including land, property, finance and staff to further the Council's objectives.

The Corporate Policy & Resources Committee makes key day to day decisions and recommendations on policy and budgetary matters.

6.3 The role of the **Governance and Audit Committee** is to:

- To approve amendments to the Financial Procedure Rules and Contract Procedure Rules as set out in the constitution.
- To monitor the operation of the Council's constitution and keeping its terms under review.-
- To consider and make recommendations on proposals to make changes to the constitution prior to its consideration by the Council.
- To agree and update regularly the Council's Local Code of Governance

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- Consider the Council's Statement of Accounts;
- Approve the Council's internal audit strategy;
- Review internal audit reports and recommend appropriate actions in response to issues raised;
- Consider the reports of external audit and inspections agencies;
- Monitor and review the Council's risk management arrangements;
- Monitor and review the Council's assurance statements;
- Be ~~responsible for ensuring the effective scrutiny of the~~ Treasury Management strategy and policies.

6.4 **Section 151 Officer (the [Executive Director of Resources](#)) is the officer designated by the Council and is therefore referred to throughout these procedure rules as the Chief Finance Officer).**

The Chief Finance Officer has statutory duties in relation to the financial administration and stewardship of the Council. The statutory duties arise from:

- Local Government Act 1972 (Section 151);
- Local Government Finance Act 1988;
- Local Government and Housing Act 1989;
- Local Government Act 2003;
- Accounts and Audit Regulations 2003.

These ~~statutory responsibilities cannot be overridden or be~~ subject to direction by the Council.

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The Chief Finance Officer is responsible for:

- Ensuring the proper administration of the Council's financial affairs;
- Determining and agreeing the accounting procedures and records for the Council
- Setting the financial management standards and monitoring compliance with them;
- Reporting on the adequacy of reserves and the robustness of the budget estimates when the annual budget is being considered;
- Ensuring the existence of a medium-term financial plan,
- Ensuring proper professional practice is adhered to and acting as head of profession in relation to the standards, performance and development of finance officers throughout the Council;
- Advising on the key strategic controls necessary to secure sound financial management;
- Preparing revenue and capital budgets in conjunction with Chief Officers;
- Ensuring that appropriate financial management information is available;
- Maintaining ~~strong financial~~ management underpinned by effective financial controls;
- Contributing to corporate management and leadership;

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- Supporting and advising democratically elected representatives;
- Supporting and advising officers in their operational roles;
- Leading and managing an effective and responsive financial service.
- Providing an efficient and effective Treasury Management function.

Section 114 of the Local Government Finance Act 1988 requires the Chief Finance Officer in consultation with the Monitoring Officer, to inform all Members and the External Auditor if the Council or one of its officers:

- Has made, or is about to make, a decision which involves incurring unlawful expenditure;
- Has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the Council;
- Is about to make an unlawful entry in the Council's accounts;
- If it appears to the Chief Finance Officer that the expenditure of the Council incurred (including the expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

If a Section 114 notice issued, the full Council must meet within 21 days to consider the notice.

Section 114 of the 1988 Act also requires:

- The Chief Finance Officer to nominate a properly qualified officer to deputise should he/she be unable to perform the duties under Section 114 personally;
- The Council to provide 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.

The Chief Finance Officer is responsible for maintaining a continuous review of the Financial Procedure Rules and submitting to the Council any additions or changes. He/she is responsible for issuing advice and guidance to underpin the Rules that Councillors, officers and others acting on behalf of the Council are required to follow, and must approve the content of all such guidance and any amendments, prior to their adoption. The Chief Finance Officer must be consulted in respect of all reports to elected Members.

6.5 ~~The Monitoring Officer~~ (Strategic Lead — Democracy & Business Support)

The Monitoring Officer ~~is~~ responsible for promoting and maintaining high standards of conduct, including conduct in relation to financial issues, by both Councillors and officers. In conjunction with the Chief Finance Officer he/she is responsible for advising the Committees or the full Council about whether a decision, or intended decision, is likely to be considered contrary

to, or not wholly in accordance with, the Council's budget. Such decisions might include:

- Initiating a new policy without specific budget approval;
- Committing expenditure in future years above the approved budget level;
- Incurring expenditure in future years without proper approval of virement;
- Causing total expenditure to increase beyond a specified level.

The Monitoring Officer must be consulted in respect of all reports to elected members.

6.6 Internal Audit Manager

The Internal Audit Manager manages the internal audit function in the Council. CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom describes internal audit as:

“An assurance function that provides an independent and objective opinion to the organisation on risk management, control and governance by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.”

The Internal Audit Manager also has a role in advising managers in relation to risk and control issues such as appropriate controls in new projects/development.

Internal Audit are to be informed of all proposed changes to computer or other systems prior to implementing the changes.

Internal Audit are to have access to all records relating to their activities and to any Council premises or land.

Internal Audit may seek explanations or require an employee to produce assets under their control.

6.7 **Chief Officers** are responsible for ensuring that all officers are aware of the existence of, and have access to, the content of these Rules and other internal regulatory documents and that they comply with them. In particular they shall:

- Ensure that a Scheme of Delegation has been established for all Service Areas. The Scheme of Delegation should identify officers authorised to act on the Chief Officers behalf in respect of payments, income collection and the requisitioning of goods and services.

- Promote the financial management standards set by the Chief Finance Officer and monitor adherence to them, liaising as necessary with him/her;
- Promote sound financial practices in relation to the standards, performance and development of officers;
- Ensure compliance with the Financial Procedure Rules and associated manuals;
- Ensure that all Service Financial Procedure Manuals, and amendments thereto, are approved by the Chief Finance Officer before adoption;
- Ensure officers are aware of their responsibilities for devising and implementing systems of internal control;
- Maintain a written record where decisions have been delegated or devolved to other responsible officers;
- Consider reports and make an initial response to the Chief Finance Officer, within 15 working days of receipt;
- Implement recommendations agreed by Committee or Council;
- Report to the Chief Finance Officer and the [Corporate Leadership Management](#) Team any rejected recommendations;
- Ensure that Members are advised of the financial implications of all proposals and that the financial implications have been agreed by the Chief Finance Officer;
- Provide the Chief Finance Officer with such information and explanations as the Chief Finance Officer feels is necessary to meet with his or her obligations under the Constitution.
- Provide all the information that is requested from them in accordance with the agreed budget timetable.
- Take reports to Committee to gain initial approval for service improvements. The co-ordination, for final approval by Council, of these requests will be by the [Executive](#) Director of Resources.
- Comply with all aspects of the Financial Procedure Rules and the financial framework when working with the Chief Finance Officer to set budgets.
- To consult with the Chief Finance Officer and seek approval on any matter liable to affect the Council's finances materially, before any commitments are incurred.
- Inform the Chief Finance Officer of suspected fraud, corruption or irregularities;
- Ensure appropriate training of Officers with financial or budget responsibilities.
- The [Executive](#) Director of Resources will report to the Governance and Audit Committee on progress against the Internal Audit Programme

6.8 **All Councillors and officers** have a general responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, properly authorised, provides value for money and is correctly recorded in line with Council policies.

7 FAILURE TO COMPLY

7.1 Failure to comply with the Financial Procedure Rules:

- Is a breach of the Code of Conduct for Councillors and may result in referral to the Standards Sub-Committee.
- Is a breach of the Code of Conduct for Officers that is covered by the Council's Disciplinary Rules.

7.2 Councillors must report any apparent breach of the Financial Procedure Rules to the ~~Chief Executive~~ Chief Operating Officer. Officers must report apparent breaches to an appropriate Chief Officer or the Internal Audit Manager. The Chief Officer or Internal Audit Manager should report breaches of these Rules to the Chief Finance Officer and the Monitoring Officer.

PART TWO – FINANCIAL PROCEDURE RULES

REGULATION 1 – FINANCIAL PLANNING

- 1.1 Financial Planning Policy Framework
- 1.2 Preparation of the Corporate Plan
- 1.3 The Financial Strategy and Medium Term Financial Plan
- 1.4 The Capital Investment Strategy and Asset Management Plan (AMP)
- 1.5 The Treasury Management Strategy
- 1.6 The Revenue Budget and the Capital Programme
- 1.7 Service Delivery Plans

REGULATION 2 – CAPITAL

- 2.1 The Capital Programme
- 2.2 Determining the Capital Programme
- 2.3 Amendments to the Capital Programme
- 2.4 Capital Monitoring

REGULATION 3 – REVENUE

- 3.1 The Revenue Budget
- 3.2 Revenue Resources
- 3.3 Determining the Revenue Budget
- 3.4 Budget Monitoring
- 3.5 Amendments to the Revenue Budget - Virements
- 3.6 Unavoidable Extraordinary Expenditure
- 3.7 Contract and Windfall Savings
- 3.8 Fees and Charges
- 3.9 Internal Charging
- 3.10 Reserves

REGULATION 4 – ACCOUNTING RECORDS

- 4.1 Accounting Records
- 4.2 Annual Statement of Accounts
- 4.3 Retention of Accounting and Financial Documents

REGULATION 5 – RISK MANAGEMENT AND RESOURCE CONTROL

- 5.1 Risk Management and Insurance
- 5.2 Preventing Fraud and Corruption
- 5.3 Gifts and Hospitality
- 5.4 Assets
- 5.5 Treasury Management and Leasing
- 5.6 Staffing
- 5.7 Unofficial Non-Council Funds
- 5.8 Internal Audit
- 5.9 Money Laundering

REGULATION 6 – ACCOUNTING SYSTEMS AND PROCEDURES

- 6.1 Accounting Systems and Procedures
- 6.2 Banking Arrangements
- 6.3 Salaries, Wages, Pensions and Other Emoluments
- 6.4 Creditors and Debtors
- 6.5 Contracts
- 6.6 Ordering
- 6.7 Paying For Goods
- 6.8 Claims for Expenses
- 6.9 Petty Cash/Imprest Accounts
- 6.10 Income & Cash Handling
- 6.11 Taxation
- 6.12 Trading Accounts
- 6.13 Credit/Purchasing Cards
- 6.14 Change Floats

REGULATION 7 – EXTERNAL ARRANGEMENTS

- 7.1 Introduction
- [7.2 Partnerships](#)
- [7.27.3 Companies, Joint Ventures and Other Associations](#)
- [7.37.4 External Funding/Grants](#)
- [7.47.5 Work for Third Parties](#)

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REGULATION 8 – ENVIRONMENTAL ISSUES

- 8.1 Introduction

- Appendix 1 – Summary of Financial Responsibilities
- Appendix 2 – Retention of Accounting and Financial Documents
- Appendix 3 – Definitions
- [Appendix 4 – Financial Limits](#)

1.1 **REGULATION 1 - FINANCIAL PLANNING**

1.2 **FINANCIAL PLANNING POLICY FRAMEWORK**

1.2.1 The full Council is responsible for agreeing the Council's policy framework and budget, which will be proposed by the Corporate Policy & Resources Committee.

1.2.2 The Council's Policy Framework includes various service and core plans and strategies. All such plans and strategies must be consistent with the Council's Financial Strategy and Medium Term Financial Plan, or indicate their reliance on resources not yet approved or secured by the Council.

1.2.3 The key elements of the financial planning process are:

- Corporate Plan;
- The Financial Strategy and Medium Term Financial Plan;
- The Capital Investment Strategy and Asset Management Plan;
- The Treasury Management Strategy;
- The Revenue Budget and the Capital Programme;
- Service Delivery and Business Plans

1.3 **PREPARATION OF THE CORPORATE PLAN**

1.3.1 The Chief Operating Officer Executive is responsible for proposing the Corporate Plan to Corporate Policy & Resources Committee for consideration before submission to the full Council for approval. It will contain a statement of the priorities of the Council, and will be supported by a number of strategies and policies including Localism Strategy, Commercial Strategy and Corporate Strategy.

1.3.2 The Council require that each planned item of expenditure, whether revenue or capital, is intended to further one or more of the Council's stated priorities or, if that is not the case, is required to discharge a specific statutory obligation on the Council.

1.4 **THE FINANCIAL STRATEGY AND MEDIUM TERM FINANCIAL PLAN**

1.4.1 The Chief Finance Officer is responsible for recommending the Financial Strategy to the Council and for preparing a Medium Term Financial Plan (MTFP), covering at least three years and updated at least annually for consideration by the Corporate Policy & Resources Committee and approval by the Council. The Strategy and the MTFP will be consistent with, and designed to further the achievement of, the Council's priorities.

1.4.2 The Financial Strategy sets out the Council's objectives for, and principles adopted in, the management of its financial position. It includes Council Tax levels, the overall position for the Council's reserves and balances, and funding, investment and risk considerations.

1.4.3 The MTFP:

- sets out how the Council's performance plans can be resourced in both capital and revenue terms;
- identifies how resources are to be re-allocated over time and what the Council's priorities are for resource allocation;
- Other aspects of financial management may also be included in the MTFP e.g. levels of balances, reserves and provisions.

1.4.4 The MTFP that turns the Strategy into practice must be prepared for at least a three year period plus the current financial year. This is updated throughout the year as events and the budget timetable dictate.

1.4.5 Key Controls

The key controls are:

- It covers a number of forward years and is approved annually;
- It is monitored and updates are reported to Corporate Policy & Resources Committee during the year;
- It is clearly linked and aligned to the Corporate Plan;
- It is based on a sustainable financial position and approved policies.

1.5 **THE CAPITAL INVESTMENT STRATEGY AND ASSET MANAGEMENT PLAN (AMP)**

1.5.1 The Chief Finance Officer is responsible for ensuring that a Capital Investment Strategy and Asset Management Plan are integrated into the Medium Term Financial Plan. They will be updated annually for consideration by the Corporate Policy & Resources Committee and approval by the Council.

1.5.2 The strategy:

- Defines how the capital programme is to be formulated and designed;
- Identifies the issues and options that influence capital spending;
- Sets out how the resources and capital programme will be managed.

1.5.3 Key Controls

The key controls are:

- They are clearly linked and aligned to the Corporate Plan;
- They provide a framework for the review and management of existing and future assets (the AMP);
- They provide a medium-term investment programme linked to the medium-term financial strategy;

- They are reviewed at least annually and reported to Corporate Policy & Resources Committee.

1.6 THE TREASURY MANAGEMENT STRATEGY

1.6.1 The Chief Finance Officer is responsible for ensuring that the requirements of the Local Government Act 2003 [and the CIPFA Treasury Management Code December 2017](#) are met, and the Council has regard to the Prudential Code [December 2017](#). This requires that Prudential Indicators are set for the following three years to ensure that the Council's capital investment plans are affordable, prudent and sustainable. It also requires that the Council's policies for managing its investments give due priority to the security of those investments over liquidity and yield. This will be updated annually for consideration by the Corporate Policy & Resources Committee and approval by the Council.

1.6.2 Key Controls

The key controls are:

- Scrutiny of the Treasury Management Strategy by the Governance and Audit Committee.
- Approval by full Council of the Treasury Management Strategy (including Borrowing and Investment Strategies, Prudential Indicators for the following three years, and the existence of an Authorised Limit and Operational Boundary to ensure affordable borrowing);
- Regular monitoring of Prudential Indicators;
- The operation of Treasury Management Practices (TMP's) -and Treasury Management Practice Schedules.

1.7 THE REVENUE BUDGET AND THE CAPITAL PROGRAMME

1.7.1 These are considered in depth under Regulations 2 and 3.

1.8 SERVICE DELIVERY and BUSINESS PLANS

1.8.1 Chief Officers are responsible for the preparation of these plans that reflect the Council's priorities as shown in the Corporate Plan. They must be produced in conjunction with the Capital and Revenue Budgets and each of these plans must support the others.

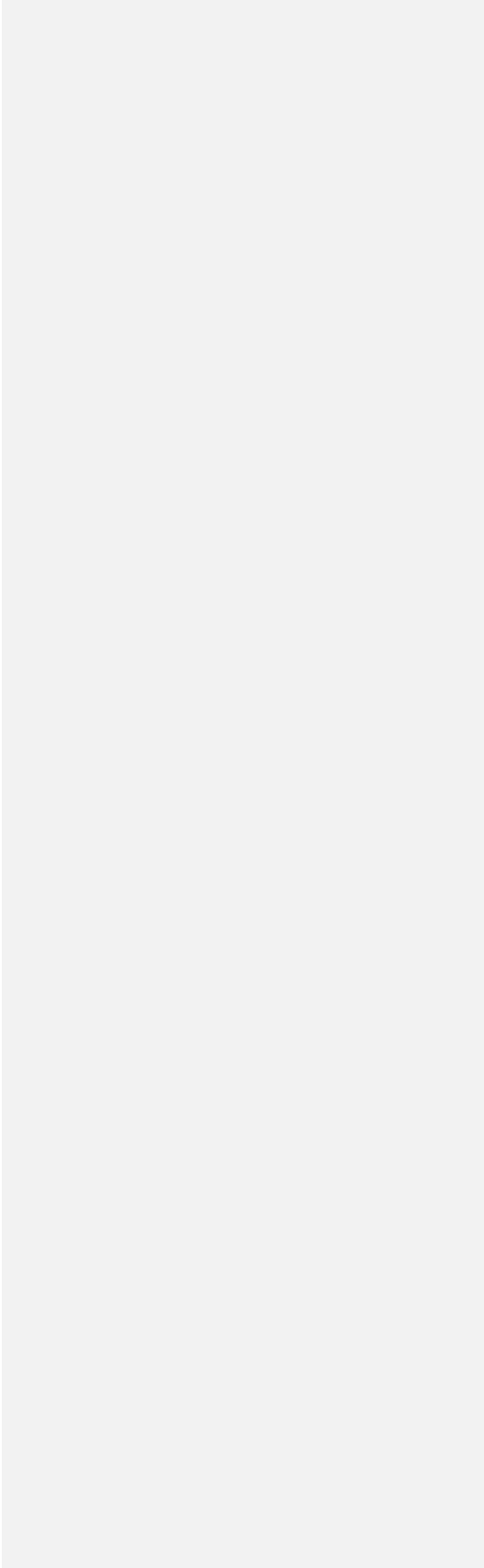
1.8.2 Key Controls

The key controls are:

- All relevant plans are produced and that they are consistent;
- Plans are produced in accordance with statutory requirements;
- All plans reflect the Council's Financial Strategies and vice-versa;
- Timetables are met;
- All performance information is accurate, complete and up to date;

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- Improvement targets are meaningful, realistic and challenging;
- Corporate, Service Delivery and Business Plans and the budget are all produced from an integrated timetable and an agreed base position.



2 REGULATION 2 – CAPITAL

2.1 THE CAPITAL PROGRAMME

2.1.1 The Chief Finance Officer is responsible for preparing, as a minimum, a three year capital programme that is integrated within the MTFP and reporting expenditure and funding implications of the programme to Corporate Policy & Resources Committee for consideration. The Corporate Policy & Resources Committee will make recommendations to the Council, who will approve the medium term capital programme.

2.2 DETERMINING THE CAPITAL PROGRAMME

2.2.1 The ~~Corporate Leadership~~[Management](#) Team is responsible for the initial consideration of capital spending proposals and the comparative ranking by priority of these proposals.

2.2.2 The Council complies with the requirements of the local government Prudential Code for capital. Careful consideration must be given to needs, alternatives and the ongoing revenue implications of potential capital projects

2.2.3 The de minimis level for Capital Expenditure and receipts is £10,000. Capital items costing up to £10,000 will be charged as revenue expenditure in the Council's accounts.

2.2.4 The ranking process is based on the scoring from the completed Capital Bid Forms (outline business cases) and guidance as approved by the Chief Finance Officer from time to time.

2.2.5 Chief Officers are responsible for submitting the Capital Bid Forms and complying with the guidance issued by the Chief Finance Officer.

2.2.6 The Capital Programme shall include the gross cost of, and sources of funding for, schemes where the Council assembles the finance on behalf of a third party and so incurs no potential liability in respect of funding or project delivery. Such schemes may not result in any asset retained by the Council. Chief Officers must ensure that these arrangements are reported to the Corporate Policy & Resources Committee stating the nature of the arrangements, the participants in the process and the sources of finance. The report must clearly state the projected expenditure and income for each financial year.

2.2.7 The Chief Finance Officer will recommend to Corporate Policy & Resources Committee the Capital Budget and funding in accordance with the Council's prudential indicators and CIPFA's Prudential Code [December 2017](#).

2.3 AMENDMENTS TO THE CAPITAL PROGRAMME

2.3.1 Any mid-year amendment to the Capital Programme as last approved by the Council must be approved by the Corporate Policy & Resources Committee in any cases where:

- A new scheme is proposed to be added to the programme, including those funded entirely by external grants and contributions;
- A scheme is to be deleted from the capital programme;
- The total cost of an existing scheme is to be amended;
- A carry forward of capital resources is proposed.

2.3.2 The relevant Chief Officer and the Chief Finance Officer, in consultation with the Chairman of the Corporate Policy & Resources Committee, must approve any mid-year amendment to the approved Capital Programme, before a report is submitted to Corporate Policy & Resources Committee. This also applies to carry forward requests i.e. where the amendment involves a change in the timing of the spending over the life of the project, but there is no change in the total cost or funding.

2.3.3 The Chief ~~Operating Officer~~~~Executive~~ may take decisions in an emergency, subject to the delegation and budget framework provisions of the Constitution, in consultation with the Chief Finance Officer.

2.3.4 With the exception of emergency decisions, expenditure must not be incurred or committed on any capital scheme until the Corporate Policy & Resources Committee or Council has given approval. Reports to Corporate Policy and Resources Committee will be prepared and presented before any work starts and on completion of a project. Additional reports would be required at the tender stage, when preparing the capital programme, or otherwise during the project, if there was a significant actual or projected change in the cost of the project.

2.3.5 Expenditure should not be incurred until funding is in place. For external funding, this means that a formal approval of funding has been received rather than a conditional offer or a bid that has been given provisional approval.

2.4 CAPITAL MONITORING

2.4.1 Budget monitoring will be carried out in accordance with guidance issued by the Chief Finance Officer. This guidance will lay down the Council's requirements in respect of:

- Frequency of reporting;
- The format and content of reports (including the degree of detail, risk analysis undertaken and any corrective actions taken or proposed);

- The recipients of budget monitoring reports (such as the [Corporate Leadership Management](#) Team or Corporate Policy & Resources Committee);
- The linkages with approved outputs.

2.4.2 For each scheme that is approved the relevant Chief Officer will appoint a Project Manager, who will be responsible for the scheme, including budget accountability. This includes monitoring progress (financial and otherwise) of the scheme and managing the scheme in accordance with the Council's Programme and Project Management ACoP.

2.4.3 The relevant Chief Officer must notify in writing the Chief Finance Officer if there is any anticipated "slippage" of a scheme that will affect the allocation of resources over future financial years. Any loss of external funding arising from slippage must be reported to Corporate Policy & Resources Committee and approval sought for the alternative funding required or other corrective action.

2.4.4 Where in-year spending is likely to exceed the profiled budget and this has an impact on the financial year, this must be reported by the Chief Officer to the Chief Finance Officer who will then review the overall capital financing arrangements for that year.

2.4.5 Where the total cost exceeds, or it is expected that the total cost of a scheme will exceed the budget approved in the Capital Programme, this must be reported to the Chief Finance Officer by the Chief Officer as soon as possible. In the first instance, overspends will fall on the relevant service area revenue budget, unless alternative funding is identified. In respect of any anticipated overspending in excess of £10,000 or 20% whichever is the lesser, the approval of Corporate Policy & Resources Committee must be sought.

2.4.6 Chief Officers must notify the Chief Finance Officer upon the offer of or receipt of grant awards or any other offer of support of any type for capital expenditure. Capital receipts will be regarded as corporate resources and may only be ring-fenced to schemes on the express approval of the Corporate Policy & Resources Committee.

2.4.7 Key Controls

The key controls are:

- Approval by the full Council for the Capital Programme;
- An Outline Capital Bid Form is completed for all schemes to be included in the capital programme;
- A prioritisation process in accordance with the Capital Investment Strategy and corporate priorities;
- A Project Manager is responsible for each capital project (delivery and budget);
- Appropriate project management techniques are used and project managers are trained to carry out their responsibilities;

- Contract Procedure Rules are adhered to at all times;
- The requirements imposed by funding bodies are followed;
- Monitoring and reporting requirements on schemes are implemented.

3.1 **REGULATION 3 - REVENUE**

3.2 **THE REVENUE BUDGET**

3.2.1 The Council will agree the Medium Term Financial Plan (MTFP), to be updated annually. The MTFP will include the Revenue Budget for the coming year plus forecasts for at least the next two subsequent years. Revenue resources must be aligned to the corporate objectives of the Council. Budgets are an important part of the corporate planning process since they allocate resources to provide agreed levels of service.

3.2.2 The budget will be published in the Council's annual Budget Book. The approved Revenue Budget may be amended during the year in compliance with these Financial Procedure Rules.

3.3 **REVENUE RESOURCES**

3.3.1 Funding for revenue will come from local taxation, government grants, fees and charges and calls on revenue reserves and balances. **Capital resources (other than reserves specifically set up by earmarking revenue funds for spending on capital) cannot be used to fund revenue expenditure.**

3.3.2 Key Controls

The key controls are:

- Resources are acquired in accordance with the law and using an approved authorisation process (i.e. the budget setting process);
- Resources are used only for the purpose intended, to achieve the approved policies and objectives, and are properly accounted for;
- Professional guidance in relation to the adequacy of reserves and minimum level of balances is followed;
- The budget, which sets out how the Council is resourced, is approved annually by the Council;
- The MTFP ensures year on year sustainability of resources are considered in setting spending plans.

3.4 **DETERMINING THE REVENUE BUDGET**

3.4.1 The Chief Finance Officer is responsible for ensuring that the MTFP and Budget are prepared and submitted for approval by the Council, upon the recommendation of the Corporate Policy & Resources Committee, on or before the statutory date for such approval. The adoption of the budget by the Council shall be accompanied by a resolution as to the level of Council Tax required for the coming financial year in order to sustain the budget. The

MTFP should set out forward projections of council tax increases for at least the next two subsequent years.

- 3.4.2 The Chief Finance Officer recommends the overall quantum of revenue resources available to the Council, based on potential increases in the Council Tax, affordable calls on reserves, and best estimates of grant income. The Chief Finance Officer shall advise as to what would constitute a prudent and necessary minimum level of uncommitted balances/reserves for the Council to retain, and also as to whether the budget being proposed is consistent with such a requirement. In forming such a judgement, the Chief Finance Officer shall have regard to available guidance.
- 3.4.3 The Council agrees an overall MTFP and budget that matches its available resources with corporate priorities and statutory requirements.
- 3.4.4 The revenue budget agreed by Council will as a minimum allocate spending to:
- Each service area showing the gross spending and income and net budget;
 - Each levy;
 - The net cost of borrowing.
- 3.4.5 Chief Officers must ensure that all fees and charges are reviewed as part of the annual budget process in line with the Fees, Charges & Concessions Policy (see section 3.8).
- 3.4.6 The level of reserves is reviewed annually in line with the financial strategy and Medium Term Financial Plan and must be decided before the budget and the Council Tax can be fixed. Reserves are amounts set aside by the Council as a result of surpluses, deferred expenditure or policy decisions to 'save' towards future expenditure. Reserves can be either specific (earmarked) or general. The General Fund Reserve will be maintained at a minimum level agreed by Corporate Policy & Resources Committee having regard to the advice of the Chief Finance Officer. The budget report to the Council will include a statement showing the estimated opening reserve balances for the year ahead, the addition to/withdrawal from balances, and the estimated year-end balance. Reference should be made as to the extent to which such reserves are to be used to finance recurrent expenditure.
- 3.4.7 The Chief Finance Officer will ensure –
- The co-ordination of requests for budgetary change to facilitate service improvements from Chief Officers and Corporate Policy and Resources Committee resolutions.
 - The identification of available resources for service improvement.
 - That Members and officers are properly advised when preparing budgets and setting Council Tax
- 3.4.8 The Council's approved budget is published in a "Budget Book", -which breaks down budgets into a budget for each service area within the [strategie clusters \(People, Places, Policy & Resources\)](#). Each service budget has a named responsible officer.

3.4.9 Key Controls

The key controls are:

- Adoption of project management techniques;
- Clear and timely guidance from the Chief Finance Officer;
- Consistent format used across all service areas that reflects the relevant level of accountability of service delivery and enables consistency of comparison over time and with other local Councils;
- Effective timetable;
- Reflect the content of the Financial Strategy and Medium Term Financial Plan for the appropriate year;
- Be balanced, affordable and sustainable;
- Ensure that all reports to [Corporate Leadership Management](#) Team and Members (all Committees) are seen by the Chief Finance Officer and all financial implications are agreed by the Chief Finance Officer;
- Amendments will be made to financial implications on reports as requested by the Chief Finance Officer;
- Prudent risk assessment of the possible implications in terms of both affordability and service delivery.

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3.5 BUDGET MONITORING

3.5.1 Budget monitoring will be carried out in accordance with guidance issued by the Chief Finance Officer. This guidance will lay down the Council's requirements in respect of:

- Frequency of reporting;
- The format and content of reports (including the degree of detail, risk analysis undertaken and any corrective actions taken or proposed);
- The recipients of budget monitoring reports (such as the [Corporate Leadership Management](#) Team or Corporate Policy & Resources Committee);
- The linkages with service performance monitoring.

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3.5.2 Budget monitoring is an ongoing process, always under review and integral to the overall financial management of the Council. The Chief Finance Officer will present regular budget monitoring reports to Corporate Policy & Resources Committee, at least on a quarterly basis.

3.5.3 Chief Officers will need to:

- Be fully aware of their respective budget detail and own the content.
- They will need to maintain a good knowledge of both the Purchasing and General Ledger modules of the Financial Management System.

- Be aware of all effects and influences, such as seasonal variations on their budgets.
- Inform Financial Services of material budgetary issues that cannot be controlled within normal virement parameters.

3.5.4 The Chief Finance Officer will liaise with Chief Officers to help to identify savings and future needs. The Chief Finance Officer will also offer financial advice and guidance as well as innovative solutions to issues of a financial nature.

3.5.5 All senior officers need to be aware of those budgets that carry the most material risk and monitor these areas accordingly.

3.5.6 The Chief Finance Officer will ensure that appropriate financial information is available to Chief Officers so as to enable them to monitor their budgets and financial aspects of their Service Delivery Plans effectively.

3.5.7 Chief Officers are responsible for the financial resources contained in their budgets. Accountability brings with it the responsibility to inform the Chief Finance Officer of any budgetary issues. The Chief Finance Officer will provide a support mechanism to Chief Officers which will engender a culture of ownership and strong stewardship together with supporting the Councils entrepreneurial philosophy.

3.5.8 Chief Officers will ensure that all reports to Members or the [Corporate Leadership Management](#) Team are seen by the Chief Finance Officer, evidenced and contain clear and accurate financial implications. Any amendments to the financial implications requested by the Chief Finance Officer will be actioned. Reports for Committee and [Corporate Leadership Management](#) Team should be presented to Financial Services in sufficient time for agreement on the coverage of financial implications.

3.5.9 When monitoring their budgets, Chief Officers should understand that delivering the outturn within budget is an important service objective. Where it appears that a variation on a service budget will exceed £10,000, the Chief Officer will immediately advise the Chief Finance Officer and [Corporate Leadership Management](#) Team of the situation, together with their proposed action to recover the position. The Chief Finance Officer will then compile and submit regular budget monitoring reports together with recommendations to Corporate Policy & Resources Committee.

3.5.10 The approved budget is the financial extent of the Council's commitment to a service each year. Any breach of that limit is therefore an ultra vires act. Depending upon the severity and circumstances of any overspend, it may lead to disciplinary action as officers have exceeded their delegated authority.

3.5.11 Key Controls

The key controls are:

- There is a named budget holder who is responsible for each service budget;
- Each Chief Officer nominates a responsible budget holder for each cost centre within his/her service area's revenue estimates and ensures that mechanisms are in place to provide early warnings of anticipated under or overspending;
- All budget holders, including cost centre managers, are accountable for their budgets and the level of service to be delivered and understand their financial responsibilities;
- Services are delivered within the net budget allocated as part of the budget setting process and in line with the Service Delivery Plan;
- Income and expenditure are properly recorded and accounted for on a timely basis within the Council's general ledger;
- The budget and Service Delivery Plan are monitored together and necessary action is taken to align service outputs and budget;
- Budget Managers are appropriately trained to carry out their budgetary control and financial management responsibilities.

3.6 AMENDMENTS TO THE REVENUE BUDGET - VIREMENTS

- 3.6.1 The overall revenue budget that reflects the Corporate Plan is drawn up by the Corporate Policy & Resources Committee and approved by the full Council. Chief Officers are authorised to incur expenditure in accordance with the estimates and service levels that make up the budget and Corporate/Service Delivery Plans.
- 3.6.2 Expenditure and income for any service budget may be incurred up to the amounts included in the approved budget. It is fundamental to proper financial control that expenditure is allocated to the correct place and it is a contravention of these rules to charge expenditure to the wrong heading to avoid authorisation of an appropriate virement.
- 3.6.3 The management of services within Service Delivery Plans and budgets allows resources to be transferred between services within limits. For example, where a potential overspend in one service budget has been identified through budget monitoring, this overspend could be funded by transferring budget from a service budget where an underspend has been identified. Future monitoring will be against these adjusted budgets.
- 3.6.4 Within the parameters set out below, Chief Officers have the ability to vire monies both within and between Service Budgets. This provides flexibility for the Council and its officers to manage overall service delivery within budgets.
- 3.6.4.1 For the avoidance of doubt, these virement rules are also applicable to the operation of the Councils earmarked reserves. However, virement is only allowed between one reserve and another and **NOT** between an earmarked reserve and cost centre.

3.6.5 Within a Cost Centre:

- No limit within a defined cost centre. Chief Officers must agree in advance with the Accountant responsible for that service area.
- Virements cannot be made from non-controllable budgets such as Central Support Recharges and Capital charges.
- Virements from salary budgets can only be actioned during the current financial year. Any permanent change to salary budgets will be seen as a change to the Council's establishment requiring compliance with the Human Resources procedure rules.

3.6.6 Between costs centres (under the same Chief Officer control)

- With the approval of the Chief Finance Officer, some senior managers (as set out in the register of sub-delegation) are authorised to approve virements, which, in total, transfer no more than £25,000. These virements should be minuted or otherwise documented.
- Virement exceeding £25,000 and up to £100,000 can be approved by the relevant Chief Officer, Chief Finance Officer and [Corporate Leadership Management](#) Team in consultation with the Chairman of Corporate Policy & Resources Committee. These virements should be minuted or otherwise documented.
- Virements over £100,000 can only be approved by Corporate Policy & Resources Committee. They will be reported by the Chief Officer, in such format as the Chief Finance Officer may prescribe.

3.6.7 Restrictions on virements:

- Virements can take place between cost centres in differing Chief Officer's responsibility, with the same limit as laid out in 3.56.6, when the relevant Chief Officers and the Corporate Policy and Resources Committee Chairman are in agreement.
- Unplanned savings in the form of unbudgeted income or unused budgets (in excess of £5,000) are not authorised to be used without prior agreement of the [Corporate Leadership Management](#) Team. The Chief Finance Officer and [Corporate Leadership Management](#) Team may consider a report to the Corporate Policy and Resources Committee.
- All virements must be in accordance with corporate and service objectives.
- The service will be as defined in the budget book.
- Evidence of all virements are to be retained by Financial Services
- Virement to or from the budgets for Recharges and Asset Rentals is not permitted unless approved by the Chief Finance Officer.

- 3.6.8 All other budgets can be vired but subject to any other Council policies. No virement may commit future additional expenditure above MTFP provision without Corporate Policy & Resources Committee approval.
- 3.6.9 If the same budget head is used for virement on more than one occasion, the application of the above rules will relate to the accumulated figure.
- 3.6.10 Any virement between an employee budget and a non-employee budget, or between an income budget and a non-income budget, must be approved by the Chief Finance Officer, in accordance with the above determined limits, who may request a report to Corporate Policy & Resources Committee for approval.
- 3.6.11 The securing of additional revenue resources (grants, etc.) must be reported to the Chief Finance Officer. The Chief Finance Officer may authorise the use of those resources to finance additional revenue expenditure where the grant conditions require such. Where there are no such requirements the Chief Finance Officer may require the use of these resources to be approved by Corporate Policy & Resources Committee and will do so in all cases where the sum is **£50,000** or more.
- 3.6.12 The Chief Finance Officer will determine whether a change to budgets is a virement (i.e. the budget is reallocated to a purpose other than originally intended) or a re-presentation or restructure where there is no change to the purpose of the spending. The virement rules set out above shall not apply to restructure or re-presentational changes.

3.6.13 Key Controls

Key controls are:

- Virement of resources between one head of account and another, whether within or between service areas is subject to approval;
- Virement does not create additional overall budget liability. Chief Officers are expected to manage their budgets responsibly, prudently and within approved service levels. They should not support recurring revenue expenditure from one-off sources of savings or additional income, or create future commitments, including full-year effects of decisions made part way through a year, for which they have not identified future resources. Chief Officers must plan to fund such commitments from within their own budgets;
- Virement to provide a fundamentally different service level to that approved in Service Delivery Plans can only be approved by Corporate Policy & Resources Committee.

3.7 UNAVOIDABLE EXTRAORDINARY EXPENDITURE

- 3.7.1 Due to unforeseen circumstances, expenditure may be required over and above existing approved budgets. This should only occur in extreme

circumstances, for example natural disaster, as budget managers should be fully aware of any likely pressures on budgets within their remit.

3.7.2 Where possible the relevant Chief Officer should consult with the Chief Finance Officer and other members of the [Corporate Leadership Management](#) Team to seek agreement before incurring any expenditure. The [Chief Finance Officer](#) ~~Chief Executive~~ should agree this expenditure in consultation with the Chairman of the Corporate Policy and Resources Committee.

3.7.3 Subsequently a report will be presented to the Corporate Policy and Resources Committee.

3.7.4 Natural disasters will often be funded by Central Government via the Bellwin Scheme. The possibility of this additional funding should be investigated by the relevant Chief Officer.

3.7.5 Key Controls

Key controls are:

- Budget Managers fully trained in budget management so that the budget reflects all anticipated expenditure.
- All unavoidable expenditure is required to be reported to Corporate Policy and Resources Committee.

3.8 CONTRACT AND WINDFALL SAVINGS

3.8.1 Unless specific agreement with the Chief Finance Officer is obtained, contract savings and windfall savings (i.e. unanticipated income or unanticipated savings on expenditure including any figure relating to previous years) will revert to General Balances.

3.9 FEES AND CHARGES

3.9.1 The Fees, Charges and Concessions Policy forms the basis of all fees and charges set within the Council. The Policy establishes clear principles for charging, integrates charging into service management, linking with corporate objectives and sets clear objectives and targets. The Policy shall be reviewed by the Chief Finance Officer and reported to Corporate Policy & Resources Committee as a minimum every three years.

3.9.2 Charges should be reviewed at least annually and reported as part of the revenue budget and service delivery plan setting process. Any in year changes resulting from a review of fee levels should be reported to the relevant committee for discussion and if agreed, a recommendation to Corporate Policy & Resources Committee and Full Council for approval.

3.9.3 Fees and charges fall into two categories:

- Statutory;

- Cost related.

3.9.4 **Statutory Charges**

Statutory charges are those determined by organisations external to the Council and over which the Council has no discretion.

3.9.5 **Cost Related Charges**

- Where charges are not prescribed, the Chief Officer is able to set the charge by reference to the cost of service provision;
- Constraints exist whereby the charge should be set to cover the cost of the service, e.g. Public Entertainment Licenses, Local Search Fees;
- Chief Officers must have appropriate systems in place to support the fee-setting process, including the allocation of overheads;
- Where decisions on increases in fees and charges are taken outside the budget process for administrative reasons (e.g. where there is a statutory regulation or a duty of consultation, for example, car parking where notices have to be served) due regard must be given to the financial strategy.

3.9.6 Key Controls

The key controls are:

- Clear and consistent fees and charges strategy;
- As a minimum. annual review of strategy and levels of charges;
- All fees should be considered as part of the Service Planning process.

3.10 **INTERNAL CHARGING**

3.10.1 Internal charges are made between services within the Council. Whilst they do not directly generate external income, they do affect the total cost of individual services.

3.10.2 Internal charges should be set in accordance with the principles set out in the CIPFA Service Reporting Code of Practice (SeRCOP). There must be a clear rationale for any residual sum not recovered from services and charged to the Corporate and Democratic Core.

3.10.3 Where internal charges are made they should be fixed to recover the full cost of services and may be set at a unit/volume based amount linked to demand, or as a reallocation of costs.

3.10.4 For most services, the service manager responsible for making the charge will develop a service agreement (either formally or informally) that outlines the service provided and establishes the basis of the allocation of costs. The

service standard should be agreed with the Council's [Corporate Leadership Management](#) Team.

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- 3.10.5 The Chief Finance Officer will work with service departments to ensure that recharges are accurate and periodically reviewed to ensure that the basis of charge reflects work done and up to date service costs.
- 3.10.6 Some services operate as a fully traded service. In these cases, charges could be made on the basis of a Service Level Agreement (SLA). The SLA will specify the service to be provided and the charge to be levied and will generally be a volume based charge. SLAs must be published well in advance of the start of each financial year to enable customers to negotiate with providers if they wish.
- 3.10.7 Chief Officers must have appropriate systems in place to support the charge-setting process, including the allocation of overheads.
- 3.10.8 Regard shall be had to the frequency and basis of charge to minimise the administrative costs involved in recharging.

3.10.9 Key Controls

The key controls are:

- Clear and consistent internal charging strategy;
- Annual review of strategy and basis and level of charges with specific reference to Value for Money;
- Clear guidance on forming SLAs and service agreements;
- All charges should be considered as part of the Service Planning process.

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3.11 RESERVES

- 3.11.1 Reserves are amounts set aside by the Council as a result of surpluses, deferred expenditure or policy decisions to 'save' towards future expenditure. Reserves can be either specific (earmarked) or general. For each reserve established, the amount, purpose and origin of funding must be clearly identified.
- 3.11.2 The levels and requirements for reserves are reviewed annually in setting the budget and in the context of the MTFP.
- 3.11.3 The establishment of new earmarked reserves is subject to approval on a case by case basis except where such a reserve (e.g. pension's reserve) is specifically required by statute or by CIPFA's Accounting Code of Practice.
- 3.11.4 New reserves will generally be approved by Corporate Policy & Resources Committee as part of the budget setting process or budget monitoring process and exceptionally by the Corporate Policy & Resources Committee as part of the accounts closure process on the recommendation of the Chief Finance Officer.

- 3.11.5 Contributions to reserves will be managed as a budgeted call on resources which could otherwise have been spent on services or taken to the General Reserve or used to reduce Council Tax. The timing and size of contributions will be considered in the context of the Council's MTFP and reviewed when each year's accounts are closed.
- 3.11.6 Earmarked reserves will generally fall into four categories:
- Trading account balances;
 - Time limited programmes and projects;
 - To meet specific risks of a non-insurable nature or self-insured risks;
 - To carry forward under spending (or overspending) as a ring fenced amount.
- 3.11.7 **Trading account balances** will be allowed where real or quasi trading accounts are used to manage costs. Balances will be maintained to allow flexible response to changes to demand and/or to meet defined future capital expenditure needs. Generally such balances should not exceed 20% of the annual turnover. Balances in excess of this limit should be returned to the General Reserve. See also the additional provisions in section 6.12.
- 3.11.8 **Time limited programmes** may be pre-funded by the establishment of reserves. Reserves will be useful where the pace of spending is difficult to predict and where the spend will run over a number of budget years. However, the creation of reserves causes an earlier call on the taxpayer than when the benefits of the programme are derived by the taxpayer. So pre-funding requires careful consideration of the benefits of the use of a reserve as against annual revenue budgets. It would be unusual for a time-limited programme running for more than 3 years to be pre-funded. Longer programmes might be managed by a reserve to which a consistent level of contribution was made annually but where spend fluctuated from year to year. In all cases the purpose of the reserve must be clearly established at the outset and the scope and cost of the programme defined to ensure the adequacy of the reserve.
- 3.11.9 **Reserves to meet specific risks or contingencies** should have regard to a reasonable estimate of the potential costs involved and should continue to be held only while the risk remains. They should be reviewed at least annually. The Insurance Reserve falls within this category being support for the Council's self-insurance programme and a contingency in respect of any past insurance claims yet to be settled.
- 3.11.10 **At each year-end the Council may determine that an under spending (or over spending) is carried forward for use by the service in which it arose in the subsequent year.** This may be because of a delay in implementing a revenue programme or because a commitment to a future payment exists but which does not meet the test of an accrual as a creditor, or establishment of a Balance Sheet provision. In each case the relevant

Chief Officer, together with the Chief Finance Officer will establish the reasonable estimate of the under-spending and the amount carried forward.

- 3.11.11 The Council may determine that a Service may retain part of a general under spending if the Council's financial situation does not require the sum to be returned to the General Reserve. The sum retained must be identified to a programme and for a one off purpose that does not give rise to any ongoing commitment. The Chief Finance Officer will consider each case and advise whether the purpose meets the test of being spending of a one-off nature.
- 3.11.12 In all circumstances a carry forward request must not be spent without the prior approvals as those required for virements.
- 3.11.13 Approval to use earmarked reserves will be subject to formal release by the Chief Finance Officer who will confirm that planned spending remains affordable when considering any mixed funding, including call on reserves, current budgets and/or external funding packages. The Chief Finance Officer shall have delegated power to approve spending of any earmarked reserve up to a value of **£50,000**. Spend in excess of this sum must have the approval of Corporate Policy & Resources Committee.
- 3.11.14 Monitoring of spending against reserves must be subject to periodic budget monitoring arrangements. Projected variances should form part of the periodic corporate budget monitoring arrangements.
- 3.11.15 The Council may close an earmarked reserve (except where there is a statutory requirement to maintain it) at any time and appropriate any remaining balance to the General Reserve.

3.11.16 Key Controls

The key controls are:

- The establishment and use of reserves must be authorised by the Chief Finance Officer;
- Reserves will only be established to meet a defined purpose;
- The level and requirement of each reserve is reviewed annually.
- Any spend in excess of £50,000 to be approved by Corporate Policy & Resources Committee.

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4.0 **REGULATION 4 - ACCOUNTING RECORDS**

4.9 **ACCOUNTING RECORDS**

4.1.1 To enable reliance to be placed on financial management information all the Council's transactions, commitments, contracts and other essential accounting information must be recorded completely, accurately, on a timely basis and in corporately approved systems.

4.1.2 Any financial systems and records used within service areas that do not interface with the corporate financial ledger must be in a form agreed by the Chief Finance Officer and must be regularly reconciled to the corporate financial ledger by the relevant service manager.

4.1.3 Chief Officers shall ensure supporting documentation is available as required by the Chief Finance Officer.

4.1.4 Key Controls

The key controls are:

- The primary record of accounting entries and approved budget is the financial ledger;
- Reconciliation procedures are carried out to the financial ledger to ensure transactions are correctly recorded;
- Original documents are retained in accordance with legislative and other requirements including compliance with the Council's Retention of Data Policy.

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4.2 **ANNUAL STATEMENT OF ACCOUNTS**

4.2.1 The Council has a statutory responsibility to prepare accounts that present accurately and fairly its operations during the year. This must be done in accordance with The Code of Practice on Local Council Accounting in the United Kingdom: (the Code) (CIPFA/LASAAC).

4.2.2 The Accounts will be produced within the statutory timescales.

4.2.3 Annually the Chief Finance Officer draws up a detailed timetable, guidance and instructions for final accounts preparation, approval and audit.

4.2.4 The timetable and guidance covers all areas relating to the closure of accounts, the deadlines by which each task should be completed and the format in which key information should be submitted. Chief Officers shall ensure compliance with the timetable and guidance.

4.2.5 Key Controls

The key controls are:

- The Council's Statement of Accounts is prepared in accordance with proper practices as set out in the relevant codes of practice on local authority accounting in the United Kingdom;
- Clear and consistent advice and instructions are issued for dealing with all year-end processes, such as accruals, prepayments, treatment of year-end balances and analytical review;
- Accounts are kept up to date during the year, reconciliations are carried out on a regular basis, the revenue and capital budgets are compiled and monitored effectively and year-end processes are completed in accordance with the timetable issued;
- Year-end variances and balances are reported on within the parameters agreed with the external auditor;
- There is a clear policy for the setting up and maintenance of reserves;
- Comprehensive working papers are compiled and maintained.

4.3 RETENTION OF ACCOUNTING AND FINANCIAL DOCUMENTS

4.3.1 The retention periods shown in Appendix 2 represent the minimum number of complete financial years, i.e. excluding the current financial year.

4.3.2 This guidance refers to retention of both hard copy and electronic format. Retention in electronic format (e.g. document imaging or other electronic format) is to be encouraged wherever possible and subject to the agreement of appropriate authorities, such as External Audit [and](#) HMRC.

4.3.3 No documents or records should be disposed of until notification has been received from the External Auditor of the completion of the audit of accounts for the year to which the records relate. This fact should be confirmed with the Chief Finance Officer.

4.3.4 If in doubt, Internal Audit should be contacted for advice on specific cases.

5.1 **REGULATION 5 - RISK MANAGEMENT AND RESOURCE CONTROL**

RISK MANAGEMENT AND INSURANCE

Introduction

- 5.1.1 It is essential that robust systems are developed and maintained for identifying, evaluating and controlling all of the operational risks to the Council on an integrated basis in accordance with the Council's Risk Management Strategy.

Risk Management

- 5.1.2 The Governance and Audit Committee is responsible for approving the Council's Risk Management Strategy and for reviewing the effectiveness of risk management. The committee is also responsible for approving the Council's Strategic Risk Assessment and for ensuring that proper insurance exists where appropriate. The committee discharging the Overview and Scrutiny function has the responsibility for reviewing and scrutinising the decisions made by and performance of Committees and officers to ensure that risk management has been applied and adds value and quality to decision making.
- 5.1.3 The Chief Operating Officer will produce an annual corporate risk assessment. The Chief Operating Officer is responsible for preparing the Council's Risk Management Strategy statement and for promoting it throughout the Council. The Chief Finance Officer is responsible for advising the Corporate Policy & Resources Committee on proper insurance cover where appropriate. Copies of the Council's formal Risk Management Strategy and Corporate Risk Register are available on the intranet.
- 5.1.4 Chief Officers shall ensure the regular identification, review and management of risk within service areas having regard to advice and instructions from specialist officers. Risk champions shall be nominated within each service area to ensure these issues are progressed.
- 5.1.5 The Council's approach to risk management is that it should be embedded throughout the organisation at both a strategic and an operational level, through integration into existing systems and processes.
- 5.1.6 Chief Officers are responsible for ensuring that the risks to achieving the aims in their responsible areas are assessed and managed and that risk registers are updated with current issues and reviewed through service area team meetings in accordance with the organisation's risk appetite. Risks and their control measures will be included within Service Delivery Plans and updated in quarterly performance reviews.
- 5.1.7 It is also the role of Chief Officers to ensure that common themes for business and organisational failure (e.g. capacity, resources and prioritisation) are taken into account at a service and corporate level and

reflected in risk registers, as they have an effect on achieving service and organisational aims.

- 5.1.8 Chief Officers will also ensure that all relevant staff comply with the strategy and have the necessary level of training and competence. The Risk Management Code of Practice will be complied with and risks escalated to the Chief Officer where a decision at this level is needed.
- 5.1.9 The Chief Finance Officer will make provision for losses that might result from residual risks, through external insurance or internal funding and negotiate all claims in consultation with other officers.

Insurance

- 5.1.10 The Chief Finance Officer shall effect all those insurances falling within the framework of insurable risks and shall deal with all claims, in consultation with other Chief Officers where necessary. This will also include negotiation of annual premiums, continually reviewing procedure and cover and ensuring that the Council has adequate cover against all potential risks.
- 5.1.11 The Council will determine which risks must be covered by external insurances or internal insurance provision. Other risks may be covered by insurance or carried by the service area involved at the discretion of the relevant Chief Officer, having regard to advice from the Chief Finance Officer.
- 5.1.12 The Chief Finance Officer will keep an up to date list of all property including current insurance values. This list will be reviewed annually.
- 5.1.13 Each Chief Officer shall immediately notify the Chief Finance Officer of all new risks, properties, vehicles and other assets or potential liabilities for which insurance may be required; and of any changes affecting existing risks or insurance cover required.
- 5.1.14 Chief Officers shall notify the Chief Finance Officer in writing without delay of any loss, liability or damage or any event likely to lead to a claim and shall provide such information and explanations required by the Chief Finance Officer or the Council's insurers.
- 5.1.15 Chief Officers shall ensure that all keys (for example safe, offices, vehicles, cabinets) are kept securely and a register maintained. In the event of a loss, they must immediately inform the Chief Finance Officer.
- 5.1.16 Chief Officers may authorise payment of up to **£60** towards employees' personal property damaged while on the Council's premises or on the Council's business. Sums greater than £60 will require approval from the Chief Finance Officer and the [Corporate Leadership Management](#) Team.
- 5.1.17 Chief Officers shall consult the Chief Finance Officer and the Monitoring Officer concerning the terms of any indemnity which they are requested to give on behalf of the Council.

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- 5.1.18 Before entering into any arrangement involving a legal relationship, the Chief Officer involved must ensure that the Council has adequate legal powers and where appropriate that there is adequate professional indemnity insurance to cover and minimise any risk to the Council and to those individuals involved (advice should be obtained from the Chief Finance Officer and /or the Monitoring Officer where necessary before proceeding).
- 5.1.19 The Chief Finance Officer shall review insurance requirements at each annual renewal date and as part of the re-tendering process at the end of the overall insurance contract period.

Self-Insurance

- 5.1.20 For some risks not covered by external insurance policies and as determined by the Council, the Chief Finance Officer will operate an internal insurance account and is authorised to charge the various Council service budgets with the cost of contributions to this account.
- 5.1.21 Risk Management is the responsibility of every Chief Officer having regard to advice from specialist officers. In general, costs and losses not insured externally and not covered by the Council Fund will fall as a charge upon the budget of the service area to which the item relates. Also, claims for insured risks could result in increased levels of future premiums, and this emphasises the need for effective preventive measures against all risks.

Business Risk Management

- 5.1.22 Each Chief Officer must assess all risks annually. The risk of not meeting corporate strategy targets should be evaluated and appropriate performance measures should be set for monitoring.
- 5.1.23 All risks should be recorded in the Corporate Risk Register, together with an action plan to show how the risks are being monitored.
- 5.1.24 The management of risks at a ~~strategic~~ cluster ([People, Places, Policy & resources](#)) level should be reported upon at least quarterly to the [Corporate Leadership Management](#) Team.

5.1.25 Key Controls

The key controls are:

- Procedures are in place to identify, assess, prevent or contain known risks, and these procedures are operating effectively throughout the Council;
- The Council has adopted the Risk Management Strategy and processes to record all identified risks;
- A monitoring process is in place to review regularly the effectiveness of risk reduction strategies and the operation of these controls. The risk management process should be conducted on a continuing basis;

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- Managers know that they are responsible for managing relevant risks and are provided with relevant information on risk management initiatives;
- Provision is made in the accounts for losses that might result from the risks that remain;
- The Council has identified business continuity plans for implementation in the event of disaster that results in significant loss or damage to its resources;
- Acceptable levels of risk are determined and insured against where appropriate.

5.2 PREVENTING FRAUD AND CORRUPTION

5.2.1 The Council will not tolerate fraud and corruption in the administration of its responsibilities, whether from inside or outside of the Council.

5.2.2 The Monitoring Officer is responsible for the development and maintenance of an anti-fraud and anti-corruption policy.

5.2.3 The Monitoring Officer will also ensure that whistle-blowing procedures are in place and operate effectively, including regular reviews of staff training and takes account of the Public Interest Disclosure Act 1998.

5.2.4 The Council operates an anti-fraud and anti-corruption policy. A 'Whistle blowing' policy supports the objectives of these policies. These, in conjunction with Councillor and Officer Codes of Conduct and registers of interest, including Register of Interest in which any hospitality or gifts accepted must be recorded, determine the overall policy of the Council with regard to prevention of fraud and corruption.

5.2.5 Any suspected irregularities should be reported to internal audit and, if necessary, the Chief Finance Officer, the Monitoring Officer, or the Chief ~~Operating Officer Executive~~.

5.2.6 Key Controls

The key controls are:

- The Council has an effective anti-fraud and anti-corruption policy and maintains a culture that will not tolerate fraud or corruption;
- Codes of conduct exist for Councillors and Officers and are regularly reviewed by the Standards Sub-Committee;
- A Register of Interests is maintained to enable Councillors and Officers to record any financial or non-financial interests that may bring about conflict with the Council's interests;
- A register of Gifts & Hospitality is maintained to enable Councillors and Officers to record gifts and hospitality either received, or offered and declined, from the Council's contractors and suppliers;
- Whistle blowing procedures are in place and operate effectively;

- An effective disciplinary procedure is in place in case of improper behaviour;
- The Anti-fraud and Anti-corruption Policy and the Whistleblowing Policy can be found on the intranet and internet.

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5.3 GIFTS AND HOSPITALITY

5.3.1 Part 3 of The Constitution sets out the Council's Codes of Conduct for Councillors and for Employees on Gifts and Hospitality. These must be adhered to at all times.

5.3.2 A Register of Gifts & Hospitality is maintained by Democratic Services to enable officers to record gifts and hospitality either received, or offered and declined, from the Council's existing or potential contractors and suppliers.

5.3.3 Key Controls

The key controls are:

- Relevant Codes of Conduct must be adhered to at all times;
- Registers of gifts and hospitality must be maintained and kept up to date.

5.4 ASSETS

5.4.1 Assets - Acquisitions and Disposals of Land and Buildings

5.4.1.1 Chief Officers (including the Chief Finance Officer) may authorise an acquisition or disposal of land and buildings up to a value of **£75,000** (including leases or easements where the annual rent multiplied ~~by~~ the length of the lease does not exceed that figure assuming that the rent is not increased ~~or~~ [review on review](#)) which is an approved item in the approved Capital Programme.

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5.4.1.2 Acquisitions or disposals between **£75,001** and **£250,000** are only to be undertaken following consultation with the Leader of the Council or the Deputy Leader if the Leader is not available.

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5.4.1.3 Any proposed acquisition or disposal (regardless of value) must be subject to an independent valuation, preferably by the District Valuer or some other Royal Institute of Chartered Surveyors independent valuer.

5.4.1.4 In all cases, acquisitions and disposals are subject to reference to Corporate Policy and Resources Committee by the appropriate Chief Officer with responsibility for areas of open space or land in the nature of open space if there is significant public interest in the preservation of the same.

5.4.1.5 Where a sale is pursuant to Section 123 Local Government Act 1972, Section 32 Housing Act 1985 or Section 25 Local Government Act 1988, consent to the Secretary of State may be sought as necessary.

5.4.1.6 In all cases, the acquisition, lease or disposal must be reported to the next available meeting of the Corporate Policy & Resources Committee.

5.4.1.7 Where transactions have not been approved within the Approved Capital Programme the prior approval of the Corporate Policy and Resources Committee is required.

Assets – Security

5.4.2 The Council holds assets and information in many different forms – property, vehicles, equipment and both computerised and other records.

5.4.3 Such assets and information as are required for service operations must be safeguarded, and the requirements of the Data Protection Act and Freedom of Information Act must be met.

5.4.4 Chief Officers will:

- Ensure the security of all vehicles, buildings, stocks, stores, furniture, equipment, cash and information under their control;
- Ensure that no asset or office system (for example internet access or the telephone system) is misused or subject to unauthorised personal use;
- Ensure that maximum limits for cash holdings agreed with the Chief Finance Officer are not exceeded;
- Ensure that keys to safes etc. are kept securely and any loss is reported promptly to the Chief Finance Officer;
- Protect the Council's rights to intellectual property and ensure that private work is not carried out during the Council's time;
- Ensure that documented and tested contingency plans for the security of assets and continuity of service in the event of a disaster or system failure are in place;
- Should the Council be asked to give a guarantee or indemnity for any transaction, the relevant Chief Officer should first consult with the Chief Finance Officer and the Legal Adviser.

5.4.5 The Chief Finance Officer maintains an up-to-date Asset Register. The Chief Finance Officer should be notified in any case where security is thought to be defective or where it is considered that special security arrangements may be needed. In addition, the Authority will maintain records of all properties owned by the Council.

5.4.6 The Council's ~~Commercial Executive~~ Director of Economic & Commercial Growth shall have the custody of all title deeds, formal contracts and agreements under seal and be responsible for ensuring their safety.

5.4.7 The Chief Finance Officer shall be responsible for ensuring that a full revaluation of all Council properties is undertaken at least every five years.

5.4.8 Key Controls

The key controls are:

- Assets and resources are used only for the purposes of the Council and are properly accounted for;
- Assets and resources are available for use when required;
- Assets and resources no longer required are disposed of in accordance with the law and the regulations of the Council so as to maximise benefits;
- An Asset Register is maintained for the Council - assets are recorded when they are acquired by the Council and this record is updated as changes occur with respect to the location and condition of the asset;
- All officers are aware of their responsibilities with regard to safeguarding the Council's assets and information, including the requirements of the Data Protection Act and software copyright legislation;
- All officers are aware of their responsibilities with regard to safeguarding the security of the Council's computer systems, including maintaining restricted access to the information held on them and compliance with the Council's information security and internet security policies;
- Proper security arrangements are in place for all buildings and other assets belonging to the Council.

Assets – Inventories

- 5.4.9 Mobile assets include portable computers, phones, radios, surveying equipment, vehicles and any other work related equipment held by staff outside the offices at any time.
- 5.4.10 Each Chief Officer will nominate an officer with responsibility to maintain an inventory for all assets with a life expectancy of more than one year (including all mobile assets) whose single replacement value exceeds £500 including furniture, fittings and equipment. This must record description, value, date of purchase, expected life, and location.
- 5.4.11 All valuable and portable items (including computers, cameras, video recorders, mobile phones, portable projection equipment etc.) must be security marked as belonging to the Council and wherever possible kept securely.
- 5.4.12 No item shall be removed from the Council premises, except in the course of Council business, without the written authorisation of the Chief Officer concerned.
- 5.4.13 Inventories must be checked at least annually to verify the details.

5.4.14 Any variations to inventory records must be reported to the relevant Chief Officer and all variations over **£1,500** must be reported to the Chief Finance Officer.

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5.4.15 The Chief Officer to ensure officers sign a register to acknowledge custody and sign back in when returning the equipment. The Chief Finance Officer can offer advice when setting up a logging system.

5.4.16 An inventory of all computer hardware and software held by the Council will be maintained, a copy of which must be provided to the Chief Finance Officer.

Assets - Lost Property and Uncollected Goods

5.4.17 Lost property, uncollected goods or unclaimed sums of money will be kept securely until they can be returned to a claimant or otherwise disposed of. Chief Officers will ensure that this is carried out and that records are kept of such items and arrangements for their disposal.

Assets - Stocks and Stores

5.4.18 All Chief Officers must ensure that they maintain adequate records and controls over stock movements. There is a cost of holding stocks and levels should always be kept at the minimum necessary to maintain the efficiency of the service.

5.4.19 Stocks and stores comprise the following categories:

- Goods or other assets purchased for resale;
- Consumable stores;
- Raw materials and components purchased for incorporation into products for sale;
- Products and services in intermediate stages of completion;
- Long-term contract balances;
- Finished goods.

5.4.20 Chief Officers will ensure that independent stock checks must be undertaken periodically and at least annually at year-end. All discrepancies should be investigated and pursued to a satisfactory conclusion. Evidence of the stock check is to be kept for audit verification purposes.

5.4.21 Any variations must be reported to the relevant Chief Officer and ~~the Group Accountant in~~ Financial Services for the appropriate accounting entries to be done. All variations over **£1,500** must be reported to the Chief Finance Officer.

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5.4.22 A certificate of stock must be issued promptly to the Chief Finance Officer as at 31 March in each year. Stocks must be signed by the appropriate Chief Officer or budget holder and valued at the lower of cost and net realisable value.

- 5.4.23 The Chief Finance Officer is entitled to check stocks, if necessary requiring closure, after consultation and agreement with the Chief Officer concerned.
- 5.4.24 All receipts and issues of stock must be properly recorded and accounted for in the Council's financial records.

Assets – Intellectual Property

- 5.4.25 Intellectual property is a generic term that includes inventions and writing. If these are created by the officer during the course of employment then they are the property of the Council. Examples include software and product development. These items are collectively known as intellectual property.
- 5.4.26 All contracts of employment, including those relating to temporary or consultants are to provide for intellectual property to be the property of the Council.
- 5.4.27 Key Controls

The key controls are:

- In the event that the Council decides to become involved in the commercial exploitation of inventions, the matter should proceed in accordance with the Council's approved intellectual property procedures.
- Contracts of employment, including for the employment of temporary/consultancy staff, should include the provision that any intellectual property are the property of the Council.

Assets - Compulsory Disposals

- 5.4.28 Any sale or lease of land pursuant to the Right to Buy or the Right of Enfranchisement under the Housing Act 1985, the Leasehold Reform Act 1967 or the Leasehold Reform Housing and Urban Development Act 1993 subject to compliance with the statutory procedures.

Assets – Disposal by Sale

- 5.4.29 Surplus or obsolete goods, materials, and stocks with a value of £250 or more shall be disposed of by public tender, except when, in the opinion of the Chief Officer of the Service concerned, the financial interest of the Council is better served by disposal by other means. This may include a public auction or offering the asset in part exchange. The Chief Officer concerned shall prepare and certify a list of all items disposed of, showing the amount received. This will be reflected in the inventory, the asset register, and/or the stock account. The disposal of the asset should be fully documented.

- 5.4.30 Items with a value of less than £250 can either be disposed as indicated in 5.4.29 or may listed on the Councils Ebay page.

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~~5.4.30~~5.4.31 For disposals of land and property see the special provisions contained in 5.4.1.

~~5.4.31~~5.4.32 Running costs for property declared surplus to requirement will transfer to the Property & Assets budget.

~~5.4.32~~5.4.33 The proceeds of all sales of surplus or obsolete assets must be reported to the relevant Chief Officer and all sales must be reported to the Chief Finance Officer who will arrange for the Councils Asset Register to be amended if appropriate.

~~5.4.33~~5.4.34 Key Controls

The key controls are:

- Assets are disposed of in accordance with the Asset Management Plan;
- Disposal of assets is fully documented;
- The Councils Asset Register records the latest position;
- Annual stock valuation identifies obsolete stock.

Assets – Disposal By Write Off

~~5.4.34~~5.4.35 For the purpose of this section, assets also include write off of cash and income due to the Council.

~~5.4.35~~5.4.36 Write-offs may only take place as a last resort after all other economic/social solutions have been exhausted.

~~5.4.36~~5.4.37 The relevant Chief Officer in consultation with the Chief Finance Officer may write off Income, Stocks and Inventory deficiencies of up to ~~£21,500~~.

~~5.4.37~~5.4.38 The relevant Chief Officer in consultation with the Chief Finance Officer and the Chairman of the Corporate Policy & Resources Committee, may write off items over ~~£21,500~~ and under ~~£25,000~~.

~~5.4.38~~5.4.39 Write offs of amounts over ~~£25,000~~ may only be written off by the Corporate Policy & Resources Committee after receiving a report from the Chief Finance Officer.

~~5.4.39~~5.4.40 A report must be submitted at least annually by the relevant Chief Officer to the Chief Finance Officer, who will report annually on the overall level of write-offs as part of the Statement of Accounts process.

~~5.4.40~~5.4.41 Key Controls

The key controls are:

- Specific write-off limits;
- Disposal of assets is fully documented;

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- Annual stock valuation identifies obsolete stock.

5.5 TREASURY MANAGEMENT AND LEASING

- 5.5.1 The Council has adopted CIPFA's Treasury Management in the Public Services Code of Practice and Cross Sectoral Guidance Notes 201~~37~~.
- 5.5.2 The Chief Finance Officer will create and maintain, as the cornerstone for effective Treasury Management:
- A Treasury Management Policy Statement (TMPS) stating the policies, objectives and approach to risk management of its treasury management activities;
 - Suitable Treasury Management Practices (TMP) 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.
- 5.5.3 The Chief Finance Officer will produce reports on its treasury management policies, practices and activities including, as a minimum, a report to Council on an annual strategy and plan in advance of the forthcoming year, a mid-year review and an annual report after its close, in the form prescribed in its TMPs.
- 5.5.4 The Council delegates responsibility for the implementation and monitoring of its treasury management policies and practices to the Corporate Policy & Resources Committee, and for the execution and administration of treasury management decisions to the Chief Finance Officer, who will act in accordance with the Council's policy statement and TMPs, and the CIPFA Standard of Professional Practice on Treasury Management.
- 5.5.5 The Council nominates the Governance and Audit Committee to be responsible for ensuring the effective scrutiny of the Treasury Management strategy and policies.
- 5.5.6 All executive decisions on borrowing, investment or financing (including leasing) are delegated to the Chief Finance Officer who will act in accordance with the Council's agreed "Treasury Management Strategy".
- 5.5.7 The Chief Finance Officer must report any decisions on any borrowing ~~undertaken strategy~~ to Corporate Policy & Resources Committee as part of the Treasury Management activities reporting process. ~~at the next available opportunity.~~
- 5.5.8 The Chief Finance Officer must report any debt rescheduling activity to Corporate Policy & Resources Committee at the next available opportunity as part of the Treasury Management activities reporting process.
- 5.5.9 The Chief Finance Officer is responsible for acting as the Council's registrar of stocks, bonds, mortgages, and to maintain records of all borrowing by the Council.

5.5.10 Chief Officers are responsible for ensuring the prior approval of the Chief Finance Officer before leasing any assets.

5.5.11 Chief Officers are responsible for ensuring that no loans are made to third parties or interests acquired in companies, joint ventures, or other enterprises without consulting the Chief Finance Officer and obtaining approval from Corporate Policy & Resources Committee.

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5.5.12 The Council may, in accordance with its Treasury Management Strategy, invest in the following types of investment:

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- Purchase of commercial property
- Loans and guarantees etc. to third parties and subsidiaries
- Ultra-short dated bond funds
- Corporate Bonds - direct, passive and active external management
- Property Funds
- Equity Funds
- Multi Asset Funds

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~~5.5.11~~5.5.13 All such investments shall be undertaken only in accordance with the Councils approved Treasury Management Strategy and adherence to the provisions contained in the strategy especially with regard to undertaking appropriate due diligence.

~~5.5.12~~5.5.14 **Key Controls**

The key controls are:

- Adopted CIPFA's Treasury Management in the Public Services Code;
- Created and maintained Treasury Management Policy Statement (TMPS) and Treasury Management Practices (TMP);
- Agreed Treasury Management Strategy for forthcoming year;
- Mid-year Treasury Management Update report;
- Reported performance within six months of the end of the year;
- An annually agreed Minimum Revenue Provision (MRP) Policy;
- The role of the Governance and Audit Committee.

5.6 STAFFING

5.6.1 The Executive Director of Resources, in consultation with the Chief Operating Officer ~~Executive~~, is responsible for determining how officer support for executive and non- executive roles within the Council will be organised.

5.6.2 The Chief Operating Officer ~~Chief Executive~~ is responsible for providing overall management to Officers. He/she is also responsible for ensuring that there is proper use of evaluation or other agreed systems for determining the remuneration of a job.

5.6.3 Chief Officers should ensure that Officers are aware of their management responsibilities under the Financial Procedure Rules, Contract Procedure Rules, Declaration of Interests, Hospitality, Whistleblowing Policy, ICT Policies etc.

5.6.4 All officers are responsible for complying with the Council's Human Resources Policies to protect the Council against losses and minimise risk exposure.

~~5.6.4~~5.6.5

5.6.5 The Executive Director of Resources is responsible for maintaining an approved list of officer posts (known as the Establishment List), which have been approved by or on behalf of the Council as being required to provide the Council with the services and advice, which it requires from time to time. Additions, amendments and deletions in relation to this list shall be kept up to date at all times.

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5.6.6 Regular meetings shall take place between the Executive Director of Resources, Finance and Payroll to ensure that all records in relation to this Establishment List reconcile.

5.6.7 No appointments of permanent officers shall be made unless there is a post on the Establishment List for which current budgetary provision has been made.

5.6.8 The Establishment List shall not preclude the appointment of temporary or agency staff, or direct works employees in respect of which special budgetary provision is available.

5.6.9 Chief Officers are responsible for controlling total staff numbers by:

- Advising the Corporate Policy & Resources Committee on the budget necessary in any given year to cover estimated staffing levels;
- Adjusting the staffing to a level that can be funded within approved budget provision, varying the provision as necessary within that constraint in order to meet changing operational needs.

5.6.10 Key Controls

The key controls are:

- An appropriate staffing strategy and policy exists, in which staffing requirements and budget allocation are matched;
- Procedures are in place for forecasting staffing requirements and cost;
- There is a process of performance review and identification of development needs;
- Training budgets are adequate to support agreed development needs.

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5.7 UNOFFICIAL NON-COUNCIL FUNDS

5.7.1 An unofficial fund is one where the income and expenditure does not form part of the Council's accounts, but which is controlled wholly or in part by an Officer employed by the Council or a semi-autonomous body. Examples may include charity accounts or Trust Funds.

5.7.2 Unofficial funds may only be established by the Chief Finance Officer who will issue and update accounting instructions for them where necessary.

5.7.3 All unofficial funds must be properly accounted for and be subject to an independent annual audit (Council or other provider).

5.7.4 Key Controls

The key controls are:

- They must be subject to an audit;
- They must be identified and recorded centrally;
- Normal accounting rules will apply.

5.8 INTERNAL AUDIT

- 5.8.1 The requirement for an internal audit function for local authorities is implied by the Local Government Act 1972, which requires that authorities “make arrangements for the proper administration of their financial affairs”. The Accounts and Audit regulations 1996 (SI1996/590), Regulation 5, more specifically require that a “relevant body shall maintain an adequate and effective system of internal audit of their accounting records and control systems”. The Chief Finance Officer is responsible for providing an efficient and effective internal audit service to comply with the legislation and auditing best practice.
- 5.8.2 Accordingly, Internal Audit is an independent and objective appraisal function established by the Council for reviewing the system of internal control. It examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.
- 5.8.3 The provision of a full Internal Audit service requires total accessibility to records and staff employed either by, or on behalf of, the Council.
- 5.8.4 Notwithstanding the Chief Finance Officer’s responsibility for the review of the Council’s systems, the actual responsibility for their correct form and operation lies solely and totally with service management. Internal Audit will review and comment on the operation of systems, but this does not constitute a control function and must not be relied upon as such. Conversely, the lack of an Internal Audit review or the failure by Internal Audit to identify a weakness or irregularity does not in any way act as an excuse or defence for its occurrence or non-detection by service managers.
- 5.8.5 Chief Officers will consider internal audit reports and make an initial response within 15 working days of receipt. Any agreed recommendations will then be implemented. Any rejected recommendations will be reported to the Chief Finance Officer and [Corporate Leadership Management](#) Team.
- 5.8.5 Chief Officers will inform the Chief Finance Officer of suspected fraud, corruption or other irregularities.
- 5.8.6 Chief Officers will inform Internal Audit of all proposed changes to computer or other systems prior to implementing any changes.
- 5.8.7 The [Executive](#) Director of Resources will report to the Governance and Audit Committee on progress against the Internal Audit Programme.

5.8.8 Key Controls

The key controls are:

- It is independent in its planning and operation;
- The Audit Manager has direct access to the Chief Operating Officer ~~Executive~~, all levels of management and directly to elected Members;
- Governance and Audit Committee will monitor progress against the Internal Audit Programme.
- Internal Auditors comply with the Auditing Practice Board's guideline: Guidance for Internal Auditors, as interpreted by CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom.

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5.9 MONEY LAUNDERING

5.9.1 The Council's policy and practices with regard to the Money Laundering regulations (contained in the Proceeds of Crime Act 2002 as amended by Serious Organised Crime Agency and Policy 2005 and relevant Statutory Instruments, Terrorism Act 2000 as amended by Anti-Terrorism, Crime and Security Act 2001 and the Terrorism Act 2006 and relevant Statutory Instruments with regard to money laundering are contained in the Council's Treasury Management Practices (TMP) adopted as part of its Treasury Management Policy.

5.9.2 Schedule 9 of the TMPs set out the detailed approach to addressing the Council's requirements in respect of Money Laundering regulations specific to Treasury Management activity.

6.1 **REGULATION 6 – ACCOUNTING SYSTEMS AND PROCEDURES**

6.2 **ACCOUNTING SYSTEMS AND PROCEDURES**

- 6.2.1 The Chief Finance Officer is responsible for the operation of the Council's accounting systems, the form of accounts and the supporting financial records. No changes shall be made to the existing financial systems or new systems shall be established without the prior approval of the Chief Finance Officer.
- 6.2.2 A complete audit trail, allowing financial transactions to be traced from the accounting records to the original document and vice versa, must be maintained.
- 6.2.3 Chief Officers are responsible for the proper operation of financial processes in their own strategic service areas and for ensuring that their officers receive relevant financial training, approved by the Chief Finance Officer.
- 6.2.4 Lists of Authorised Officers, with specimen signatures and delegated limits will be provided to the Chief Finance Officer, together with any subsequent variations on a periodic basis. This includes all areas of the Council, including the outlying areas such as depots and sports facilities.
- 6.2.5 Chief Officers must ensure that, where appropriate, computer and other systems are registered in accordance with Data Protection legislation and that officers are aware of their responsibilities under Freedom of Information legislation and information security generally.
- 6.2.6 The development, purchase and implementation of all ICT systems must conform to the Council's ICT Strategy.
- 6.2.7 All passwords must remain confidential.
- 6.2.8 All relevant software ~~licences~~ licenses employed by the Council should be held and identifiable. No software may be loaded onto the Council's computer equipment without the prior permission by the Executive Director of Resources.
- 6.2.9 Contingency arrangements, including back-up procedures, must be maintained for computer systems. Wherever possible, back-up information should be securely retained in a fireproof location, preferably off site or at an alternative location within the building.
- 6.2.10 Any service specific procedures should be followed by the service in question; any changes made to agreed procedures by officers to meet specific service needs should be agreed with the Chief Finance Officer. These procedures will incorporate appropriate controls to ensure that, where relevant:
- All input is genuine, complete, accurate, timely and not previously processed;
 - All processing is carried out in an accurate, complete and timely manner;

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- Output from the system is complete, accurate and timely;
- There is an appropriate segregation of duties providing for adequate internal controls and to minimise the risk of fraud or other malpractice.

6.2.11 Key Controls

The key controls are:

- Basic data exists to enable the Council's objectives, targets, budgets and plans to be formulated;
- Performance is communicated to the appropriate managers on an accurate, complete and timely basis;
- Early warning is provided of deviations from target, plans and budgets that require management attention;
- Operating systems and procedures are secure;
- Data is backed up on a regular basis.

6.3 **BANKING ARRANGEMENTS**

- 6.3.1 The Council operates a number of bank accounts for the collection and payment of money. All receipts and payments of the Council are made through these accounts. Only the ~~Chief Operating Officer-Chief Executive~~ and the Executive Director of Resources can open bank accounts in the name of and on behalf of the Council. No officer of the Council shall open any bank (or equivalent) account without the explicit agreement of one of those officers.
- 6.3.2 The Chief Finance Officer will ensure that sound, adequate arrangements are in place for the safe and efficient operation of all the Council's bank accounts and will effect or cause to be effected proper and timely reconciliations.
- 6.3.3 All bank accounts shall bear an official title and in no circumstances shall an account be opened in the name of an individual, with the exception of the Returning Officers Account for election expenses.
- 6.3.4 Once an account is open, only the Chief Finance Officer can make arrangements concerning the Council's bank accounts. No overdraft arrangements will be permitted with the exception of corporate arrangements under the Treasury Management policy.
- 6.3.5 Financial Services will monitor the safekeeping and control of cheques.
- 6.3.6 Cheques on the Council's main banking accounts shall bear the signature (manuscript or facsimile signature) of the Chief ~~Operating Officer Executive~~.
- 6.3.7 All cheques in excess of £10,000 must be manually countersigned by one of the other officers authorised on the bank mandate.
- 6.3.8 No cheques will be opened unless a satisfactory written explanation is given and must be authorised by an officer identified on the bank mandate and

only on receipt of evidence of identification (e.g. passport etc.). (No written explanation is required for petty cash reimbursement).

- 6.3.9 All stocks of cheques must be held securely and stock records maintained to identify both issued and spoilt cheques.
- 6.3.10 The Chief Finance Officer will ensure that bank accounts are reconciled with financial records at least once in each month and any discrepancies identified and appropriate action undertaken.
- 6.3.11 The bank mandate should be reviewed at least annually and internal audit notified of any changes.
- 6.3.12 Consideration will be given to retendering the Council's banking service as a minimum every five years.
- 6.3.13 The following duties, as far as possible, will be the responsibility of at least 2 separate officers;
- The checking of creditor accounts;
 - The control of cheque forms;
 - The preparation of cheques;
 - The signature of cheques;
 - The entry of cash accounts;
 - The reconciliation of bank balances.

6.3.14 Key Controls

The key controls are:

- All cheques must be signed, either manually or by facsimile, by the Chief ~~Operating Officer~~**Executive**;
- Cheques with a value of **£10,000** or more need to be countersigned.
- Bank Accounts can only be opened by the Chief ~~Operating Officer~~**Executive** or the ~~Executive~~**Director** of Resources.

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6.4 SALARIES, WAGES, PENSIONS AND OTHER EMOLUMENTS

- 6.4.1 The ~~Executive~~**Director** of Resources is responsible for all payments of remuneration and expenses to all employees or former employees, including payments for overtime and for payments of allowances to Councillors, to comply with Council's policy and national agreements.
- 6.4.2 All appointments will be made in accordance with the Council's approved policies.
- Payroll**
- 6.4.3 Effective controls are needed to ensure that payments are accurate, made only when they are due and comply with relevant conditions of service. The

payroll data (currently provided by North Kesteven District Council) must be reconciled regularly with the general ledger.

- 6.4.4 All procedures dealing with starters, leavers, variations and enhancements must be rigorously adhered to and Chief Officers must advise Human Resources promptly of all staffing changes, absences (other than approved leave), changes in remuneration and other relevant information or changes.
- 6.4.5 All officers must only be paid through the Council's or an authorised contractor's payroll system.
- 6.4.6 Chief Officers will ensure that they follow the approved monitoring procedure for filling all vacancies.
- 6.4.7 The Officers' Code of Conduct is set out in Part 3 of the Council's Constitution.

6.4.8 Key Controls

The key controls are:

- Proper authorisation procedures are in place and that there is adherence to corporate timetables in relation to: starters, leavers, variations and enhancements;
- Payments are made on the basis of appropriately authorised timesheets or claims;
- Frequent reconciliation of payroll expenditure against approved budgets and bank accounts;
- All appropriate payroll documents are retained and stored for the defined period, in accordance with guidance issued by the Chief Finance Officer;
- All expenditure, including VAT, is accurately recorded against the correct service cost centre and any exceptions are corrected;
- Inland Revenue regulations are complied with.

Human Resources Arrangements

- 6.4.9 The Executive Director of Resources must ensure that adequate arrangements have been made -to notify the Payroll Officer of all the information required in terms of starters and leavers, amendments to working hours, pension arrangements and any other factor that can compromise the integrity of the Payroll service.

6.4.10 Key Controls

The key controls are:

- Payments are only made when there is a valid entitlement which can be proved if necessary;
- Conditions and contracts of employment must be correctly applied;

- Employees' names listed on the payroll are checked at regular intervals to verify accuracy and completeness;
- Appointments, resignations, dismissals, suspensions, secondments and transfers should be recorded and reported in line with Human Resource policies.
- Records supporting absences from duty for sickness or any other reason, apart from approved leave must be supplied monthly to the Payroll Section.
- Changes in remuneration, other than normal increments and pay awards and agreements of general application, must be notified to the Payroll Section promptly.
- The Chief Finance Officer must maintain records for pension, income tax and national insurance.

6.5 CREDITORS AND DEBTORS

6.5.1 The Chief Finance Officer is responsible for ensuring the operation and maintenance of effective systems for the payment of creditors and the collection of monies from debtors across the range of Council services.

6.6 CONTRACTS

6.6.1 The full rules for contracts are contained in **CONTRACT PROCEDURE RULES** as contained in the Councils Constitution. These must be followed by all staff in all procurements. Even the smallest purchases must be made in accordance with these rules and principles.

To summarise they are –

[For Goods & Services](#)

Up to £5,4000	Minimum of One written <u>estimate</u> /quotation
£15,001 - £1025,000	Two written quotations, one from a local supplier
£1025,001 - £275,000	Three written-independent quotations, (no group relationship) (-RFQ) , one from a
£25,001 – £75,000	Three written quotations, based on simplified Request for Quotation (RfQ), one from a local supplier or advertisement on SL & CF
£75,001 to EU threshold (<u>£181,302</u>)	Four written-independent quotations (no group relationship) (RFQ), detailed RfQ, two from local suppliers or where EU Treaty principles require advertisement the contract must go on SL & CF
Above EU threshold <u>£181,302</u>	In accordance with EU procurement law Full EU tender process (ITT)

Note:

[1. RFQ \(Request for Quotation\) is the Councils preferred method of undertaking procurement within the value thresholds as identified above. See Contract Procedure Rules section 8.2 for further details.](#)

2. Contracts falling within the different categories of Goods, Services and the carrying out of Works have value thresholds placed on them by the EU. When the estimated value of an individual contract (cumulative value not annual expenditure) is likely to exceed EU thresholds, by law the Council must comply with the full EU procurement regime. Officers should seek advice from Procurement Lincolnshire.

Includes similar types of process e.g. looking up from a catalogue.

Works contracts as above until

£181,302.00 - £4,551,413.00	Five independent quotations (no group relationship) (RFQ) or by advertisement
Over £4,551,413.00	full EU tender process (ITT)

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6.6.2 Payments will only be made on the written authorisation of the officer responsible for the contract. This officer will also give written authorisation for any extras or variations.

6.6.3 Payments made on instruction for construction and construction related contracts should be recorded in detail by the relevant Chief Officer or Project Manager.

6.7 ORDERING

6.7.1 All orders/purchases of goods and services must comply with the Council's Contract Procedure Rules and Procurement Strategy.

6.7.2 No creditor shall be paid or debtor be invoiced other than through systems operated by the Chief Finance Officer or otherwise specifically approved by him/her. All orders (excluding those at 6.6.2) must be input to, authorised and produced from the Council's purchasing system or by using a Procurement Card.

6.7.3 Official orders shall be issued for all work, goods or services to be supplied to the Council except for supplies from public utility services, for periodical payments such as rent or rates, for petty cash purchases or such other exceptions as the Chief Finance Officer may approve. In cases of emergency, orders may be given orally and confirmed in writing. Official orders for work, goods and services shall be in a form approved by the Chief Finance Officer.

6.7.4 Orders (either paper based or electronic) can only be signed by officers authorised by the Chief Officer concerned who is responsible for official orders issued from his service area. An up-to-date list of authorised officers, including specimen signatures identifying in each case the limits of their authorisation will be maintained by the Procurement Team and be readily available. Any changes will be notified to the Procurement Team by the Chief Officer.

6.7.5 No order for work, goods or services can be given which will commit the Council to expenditure unless a budget exists to incur that expenditure.

6.7.6 Official orders must not be raised for any personal or private purchases, nor should personal or private use be made of Council contracts.

6.7.7 Any purchase of IT software or hardware (except consumables) must be made through the ICT Service.

~~6.7.8~~6.7.7 A Chief Officer may order goods to be supplied or work to be done by requisition on another service area on any occasion where more favourable terms are obtainable by this method than would be the case by direct ordering.

~~6.7.9~~6.7.8 It may be advantageous for supplies to more than one service area to be ordered from one source, for example to take advantage of bulk purchasing. The Procurement Team will be able to assist with these instances and shall be responsible for co-ordinating the arrangements.

~~6.7.10~~6.7.9 The signatory of the order must be satisfied that the goods and services ordered are appropriate and needed, that there is adequate budgetary provision and that quotations or tenders have been obtained if necessary. Value for money should always be obtained.

~~6.7.11~~6.7.10 Goods and services must be checked on receipt to ensure they are in accordance with the official order. This check should, where practicable, be carried out by a different officer to the officer who signed the original order.

~~6.7.12~~6.7.11 On receipt of goods, entries must be made in inventories or stocks records as appropriate.

~~6.7.13~~6.7.12 Separation of duties at different stages of ordering and paying for goods should be in place.

~~6.7.14~~6.7.13 All orders must be recorded, along with delivery and receipt of invoice.

~~6.7.15~~6.7.14 No orders should be placed that will commit the Council to a loan, leasing or rental arrangement without the prior approval of the Chief Finance Officer and a Chief Officer.

~~6.7.16~~6.7.15 Open orders should only be used where unavoidable and with the permission of the Chief Finance Officer. In the situation where an open order has been issued e.g. for a call-off contract, the order must have a clear end date, which may be no later than 31st March following the date of issue.

~~6.7.17~~6.7.16 Verbal orders lessen the control of the Council over expenditure and must be avoided wherever possible. Even if a supplier states that they do not require or want an electronic/written order, one should be produced and dispatched as standard. Unless there is a genuine reason e.g. for a standard utility supply, an order must always be issued.

6.8 PAYING FOR GOODS

6.8.1 Financial Services will provide an efficient payments service both by the regular weekly payment procedures and by urgent payment at any time. Unless in dispute, payments should be made within 30 working days and passed for timely payment.

6.8.2 Chief Officers are responsible for ensuring that payments, on a proper VAT invoice, are certified. This certification indicates that –

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- Works, goods or services have been received satisfactorily;
- That expenditure has been properly incurred and is within budget provision;
- Contract Procedure Rules (including EU regulations) and Financial Procedure Rules have been followed;
- Prices and arithmetic are correct and accord with quotations, tender, contracts or catalogue prices
- The invoice is coded correctly;
- Discounts have been deducted where appropriate;
- Orders, inventories and stores records have been marked or updated as necessary;
- The invoice has not already been paid.

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6.8.3 Payment must not be made on a photocopied or faxed invoice (unless the original invoice has been mislaid), a statement or other document other than the formal invoice.

6.8.4 Payments to suppliers should be by the most economical means (BACS transfer or CHAPS payment) for the Council. Direct Debit or Standing Orders may be used with the agreement of the Chief Finance Officer. Authorisation of the BACS/CHAPS files is required before submitting to the bank. This authorisation also includes for payments in excess of **£10,000**.

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6.8.5 Certification of interim and final contract payments, checking, recording and authorising these payments, the system for monitoring and controlling capital schemes and the procedures for validation of sub-contractors' tax status must be documented and agreed with the Chief Finance Officer.

6.8.6 No loan, leasing or rental arrangements may be entered into without prior agreement from the Chief Finance Officer and the Legal advisors. The agreement must also be authorised by a Chief Officer.

6.8.7 No payment shall be made to any organisation in advance of goods or services being rendered to the Council except in instances of subscriptions, memberships, training courses etc.

6.8.8 Financial Services will:

- Monitor direct debits to ensure the correct amounts are paid;
- Monitor procurement cards to ensure their correct usage;
- Maintain up to date creditor records and payments history and be responsible for the running of the system;
- Ensure that the Council's responsibilities regarding prompt payment within 30 working days are monitored and met;
- Maintain an up to date list of authorised signatories including officers authorised to approve payments electronically or by procurement card;
- Ensure limits ~~are~~ reviewed ~~and~~ ~~amended~~, if ~~necessary~~, ~~on~~ ~~a~~ regular basis.

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6.8.9 Chief Officers must inform the Procurement Team of any changes, additions or deletions to the list of authorised signatories and provide specimen signatures.

6.8.10 Key Controls

The key controls are:

- All goods and services are requisitioned only by appropriate persons and are correctly recorded;
- Requisitions shall only be issued where budgetary provision exists to pay for the goods and services to be supplied;
- All goods and services shall be requisitioned in accordance with the Council's Contract Procedure Rules and Procurement Strategy unless they are purchased from sources within the Council;
- Goods and services received are checked to ensure they are in accordance with the requisition. Goods should not be received by the person who authorised the order;
- Payments are not made unless goods have been received by the Council, to the correct price, quantity and quality standards;
- All payments are made to the correct person/supplier, for the correct amount and are properly recorded, regardless of the payment method;
- All appropriate evidence of the transaction and payment documents are retained and stored for the defined period, in accordance with guidance issued by the Chief Finance Officer;
- All expenditure is accurately recorded against the right budget, any exceptions are corrected and VAT is recorded against the relevant VAT code;
- In addition, the use of e-commerce and electronic purchasing requires that processes are in place to maintain the security and integrity of data for transacting business electronically.

6.9 CLAIMS FOR EXPENSES

6.8.2 Councillors and officers may incur expenses in the course of their Council duties. Approved expenses will be reimbursed to the individual. Normally the need to incur expenses will be approved in advance and shall be incurred in the most cost-effective way.

6.8.3 All expense claims are to be submitted to Human Resources by the fifth working day of the month for inclusion in that month's payroll.

6.8.4 All payments for allowances etc. will be made through payroll.

6.8.5 Expense claims will only be paid on approved forms. Councillors also have specific claim forms for making claims. For officers these must be authorised by the claimant's line manager. For Councillors these must be authorised by the Monitoring Officer or other nominated officer.

- 6.8.6 All Councillors and officers submitting claims for expenses shall confirm that the claim is in respect of legitimate and authorised expenditure that has been incurred on Council business.
- 6.8.7 Certification by a line manager shall be taken to mean that the certifying officer is satisfied that those journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Council.
- 6.8.8 All car allowances will be paid through the Council's Payroll System. The use of procurement cards should be encouraged whenever rail travel is contemplated.
- 6.8.9 Officers are responsible for arranging appropriate motor insurance to cover any travelling on Council business. Human Resources may inspect an officer's driving licence or any other document relating to a vehicle which is used on Council business.
- 6.8.10 Each claim must be promptly submitted for payment and must be presented on a form clearly detailing the expenditure incurred, supported by VAT receipts where applicable, dated, coded, and signed by the claimant and counter signed by the appropriate authorising officer. Promptly is defined as monthly for large transactional or high value claims, or quarterly for small transactional or low value claims. In either case, all claims relating to a previous financial year must be presented to payroll for payment by the 10th April each year.

6.8.11 Key Controls

The key controls are:

- Claims will only be paid in accordance with approved schemes;
- Claims must be made on official forms and correctly authorised.

6.9 PETTY CASH/IMPREST ACCOUNTS

- 6.9.1 Petty cash/imprest accounts facilitate minor, routine transactions, where raising an official order and processing an invoice through the Creditor system would be neither realistic nor cost effective.
- 6.9.2 Petty cash will be held at various sites but should only be used as a last resort if either the use of a Procurement Card, the Purchasing system or reclaim as expenses through payroll is not practical.
- 6.9.3 All petty cash/imprest accounts are arranged through the Chief Finance Officer, will be at a level agreed between the Chief Finance Officer and appropriate service Chief Officer and will be reviewed annually.
- 6.9.4 Financial Services in conjunction with the Chief Officer will approve any further petty cash advance during the year.

- Up to **£50** can be paid out through the cash desk at the Guildhall or by another holder of petty cash.
- Receipted VAT vouchers are required to back up claims.
- Claims are to be signed by Authorised Officers only.
- Internal audit will carry out spot tests on balances.
- All cash holding will require a signed certificate, by the account holder, at the end of each financial year. These will be requested and received by Financial Services as soon as possible after the end of the financial year.

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6.9.5 Payments relating to the following headings must not be made from petty cash/imprest accounts:

- Salaries or Wages;
- Sub-contractors;
- Officers' Travelling and Subsistence;
- Fees to Individuals.

6.9.6 Chief Officers can hold cash floats, following consultation with the Chief Finance Officer, strictly for the purpose of giving change and they will arrange for regular reconciliations.

6.9.7 Written records of variations must be kept. The Chief Officers must account for the amount held as requested by the Chief Finance Officer and in particular on leaving the employ of West Lindsey District Council or otherwise ceasing to hold the cash float.

6.9.8 Items of a value of £50 or more must be purchased through the Council's purchasing system unless the Chief Officer has agreed a different limit in consultation with the Chief Finance Officer.

6.9.9 Only the original advance and reimbursements will be credited to the account – no other income can be credited to a petty cash/imprest account. All income must be banked in accordance with the appropriate Financial Procedure Rule.

6.9.10 Each Chief Officer will compile and maintain a schedule of all Officers who have been authorised to operate a petty cash/imprest account.

6.9.11 Officers operating a petty cash/imprest account must:

- Obtain and retain petty cash vouchers, showing full details of the payment vouchers to support each payment from the petty cash/imprest account;
- Make adequate arrangements in their office for the safe custody of the account;
- Produce, upon demand of the Chief Finance Officer, cash and all vouchers to the total value of the petty cash/imprest account;
- Record transactions properly;

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- Reconcile and balance the account at least monthly; reconciliation sheets to be signed and retained by the petty cash/imprest holder;
- Provide the Chief Finance Officer with a certificate of the value of the account held at 31 March in accordance with the timetable to be issued by the Chief Finance Officer;
- Ensure that the account is never used to cash personal cheques or to make personal loans and that payments into the account are the reimbursement of the float and change relating to purchases where an advance has been made;
- On leaving the Council's employment or otherwise ceasing to be entitled to hold a petty cash/imprest advance, an officer shall account to the Chief Officer for the amount advanced to him/her.

6.9.12 Vouchers must be:

- Authorised by the budget holder, or nominated representative, in advance of the purchase wherever possible;
- Signed by the person making the purchase or payment to acknowledge that they have received the amount shown on the voucher;
- Accompanied by an invoice/receipt other than in exceptional circumstances. Where appropriate this should be a valid VAT invoice/receipt.

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6.9.13 A claim form must accompany every claim for reimbursement. In preparing the claim, it is important to ensure that:

- Properly certified vouchers and VAT invoices/receipts must be provided in support of every item included in the claim;
- Full details of the net cost, the VAT and the total paid are completed for every entry on the claim;
- Expenditure is accurately coded and all recoverable VAT has been taken;
- The total value, including bank account where applicable, is reconciled to the nominal amount of the petty cash/imprest account;
- All certifications are properly completed on the claim form by authorised signatories.

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6.9.14 All non-computerised records relating to petty cash/imprest accounts shall be maintained in ink.

6.9.15 If circumstances arise where the amount of a petty cash/imprest account becomes excessive, the responsible officer shall make appropriate arrangements to pay the excess amount back to the Chief Finance Officer.

6.9.16 Every temporary or permanent transfer of a petty cash/imprest account from one officer to another shall be evidenced by the signature of the receiving officer. This will be either through a formal receipt or a document maintained for that purpose.

6.9.17 Key Controls

The key controls are:

- Petty Cash/Imprest Accounts can only be established with the approval of the Chief Finance Officer;
- An individual must be responsible for the operation, maintenance and accounting of each imprest account.

6.10 INCOME AND CASH HANDLING

6.10.1 The Chief Finance Officer is responsible for ensuring that adequate systems are available and are maintained, for the recording of all income by the Council.

6.10.2 It is the responsibility of every officer of the Council to ensure that all sums of money due to the Council are promptly invoiced or otherwise demanded and that all sums of money received are promptly paid into the Council's accounts.

6.10.3 Sums received should be held securely prior to being paid in.

6.10.4 Sums paid in should be correctly referenced and receipted during the day of receipt.

6.10.5 Sums received should be paid in fully intact with differences in excess of **£20** between actual cash and recorded cash being reported to the Chief Finance Officer.

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6.10.6 There must be a clear separation of duties between the provision of information regarding sums due to or from the Council and the duty of collecting income or making payments;

6.10.7 Officers responsible for examining and checking the accounts or cash transactions shall not themselves be engaged in those transactions unless specifically authorised by the Chief Finance Officer.

6.10.8 Wherever possible, officers will secure payment in advance is made before a service is provided.

6.10.9 All income due to the Council must be processed accurately and securely through one of the primary income systems (e.g. NNDR, Council Tax, Debtors).

6.10.10 Official receipts, signed by an authorised officer, must be given on receipt of income.

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- 6.10.11 All receipt forms, books, tickets etc. shall be in an official form. Income stationery should be stored securely. The security of stationery is subject to Internal Audit inspection.
- 6.10.12 The Chief Finance Officer must be provided with details relating to work done, goods supplied or services rendered or other amounts, to enable the sums due to the Council to be recorded correctly and to ensure accounts are sent out promptly.
- 6.10.13 Outstanding debts are to be pursued promptly, actively and appropriately. Service areas must assist the Chief Finance Officer in collecting debts that they have originated, by providing any further information requested by the debtor, and in pursuing the matter on the Council's behalf, including providing evidence in legal proceedings. It is understood that uncollected debts will be a cost to the budgets.
- 6.10.14 All income must be paid fully and promptly into the appropriate bank account in the form in which it is received. Income documents must be detailed enough to provide a complete audit trail to the Council's General Ledger.
- 6.10.15 All cash taken must be reconciled to till receipts and all deposited cash/cheques should be counted and verified.
- 6.10.16 At least two officers must be present when post is opened in service areas where income is regularly received so that money received by post is properly identified and recorded.
- 6.10.17 Adequate security arrangements must be in operation to safeguard all income against loss or theft and to ensure the security of cash handling. These arrangements to include the provision that all cash kept on the premises will be within the insurance limit of **£5,000**.
- 6.10.18 The value and quantity of outstanding debts will be regularly reviewed by reference to an aged debt report. Write-offs will only take place as a last resort after all other economic/social solutions have been exhausted. These are detailed under "Assets – Disposal by Write-off" under Financial Procedure Rule 5.4. I.e. the Chief Finance Officer can authorise write offs up to **£1,500** with further approvals being required in excess of this sum.
- 6.10.19 Key Controls

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The key controls are:

- An approved Fees, Charges and Concessions Policy which is regularly reviewed;
- Correct procedures and the appropriate stationery ensure that income is collected from the correct person at the right time;
- Separation of duties within the income process;
- Effective action is taken to pursue non-payment within defined timescales;
- Formal approval process for debt write-off;

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- All appropriate income documents are retained and stored for the defined period in accordance with guidance issued by the Chief Finance Officer;
- Money collected and deposited is reconciled to the bank account by a person who is not involved in the collection or banking process.

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6.11 TAXATION

- 6.11.1 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 Council. Any VAT or taxation queries should be directed to the Chief Finance Officer
- 6.11.2 The Chief Finance Officer is responsible for ensuring that adequate procedures are in place and adequate advice available to services so as to ensure that the Council is at all times compliant with the specific requirements of the various tax regimes which affect its operations and delivery of services.
- 6.11.3 The Chief Finance Officer is responsible for maintaining the Council's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate. In appropriate circumstances (e.g. where part of this function may have been devolved to a partner organisation) the Chief Finance Officer will ensure compliance with the requirements of the particular tax regimes.
- 6.11.4 Financial Services will prepare the VAT return each month and the Chief Finance Officer will ensure appropriate checks are undertaken before the return is submitted to HMRC.
- 6.11.5 Financial Services will complete annually a partial exemption calculation. If it is thought that the 5% threshold could be breached monitoring will take place on monthly basis.
- 6.11.6 Major projects could have a significant VAT impact and advice should be sought from the Chief Finance Officer before tenders are let.
- 6.11.7 The Chief Finance Officer will authorise all relevant HMRC returns regarding PAYE or authorise the relevant payroll provider to make returns on behalf of the Council.
- 6.11.8 The Chief Finance Officer will provide details to HMRC regarding the construction industry tax deduction scheme.
- 6.11.9 The Chief Finance Officer will accommodate all compliance visits and make available all information required and requested by inspectors.
- 6.11.10 Each Chief Officer will at all times conduct the financial arrangements of their services, with regard to taxation issues, in accordance with advice or

instructions issued by the Chief Finance Officer and shall provide any related information or documents upon request.

- 6.11.11 All returns must comply with the relevant formats and timetables for submission.
- 6.11.12 All taxable transactions shall be identified, properly carried out and accounted for within stipulated timescales.
- 6.11.13 Officers shall be nominated by the Chief Finance Officer to take responsibility for taxation issues and liaison with agencies such as the HMRC.
- 6.11.14 Key Controls

The key controls are:

- Budget managers are provided with relevant information and kept up to date on tax issues;
- Budget managers are instructed on required record keeping;
- All taxable transactions are identified, properly carried out and accounted for within stipulated timescales;
- Records are maintained in accordance with instructions;
- Returns are made to the appropriate authorities within the stipulated timescale.

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6.12 TRADING ACCOUNTS

- 6.12.1 It is the responsibility of the Chief Finance Officer to advise on the establishment and operation of trading accounts throughout the Council.
- 6.12.2 Under the CIPFA Service Accounting Code of Practice, Councils are required to keep trading accounts for services provided on a basis other than straightforward recharge of cost. Accounts that merely recharge cost are referred to as holding accounts and are not subject to this part of the Financial Procedure Rules.
- 6.12.3 Trading accounts will only be established after seeking advice from the Chief Finance Officer.
- 6.12.4 Trading accounts are only applicable where the charge out of the account is not on the basis of cost.
- 6.12.5 A separate revenue account must be maintained for each trading account. This will show all relevant income and expenditure, including overhead costs. A financial report supporting the final accounts will be produced.
- 6.12.6 The same accounting principles will be applied to trading accounts as to other services.

6.12.7 Trading account balances will be allowed where real or quasi trading accounts are used to manage costs. Balances will be maintained to allow flexible response to changes to demand and/or to meet defined future capital expenditure needs. Generally such balances should not exceed 20% of the annual turnover. Balances in excess of this limit should be returned to the General Reserve.

6.12.8 Key Controls

The key controls are:

- They must be maintained in accordance with proper accounting practices;
- They must appear separately in the Annual Statement of Accounts.

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6.13 CREDIT/PURCHASING CARDS

6.13.1 The Chief Finance Officer is responsible for the issue of Credit/Purchasing cards to senior officers of the Council, including setting merchant categories and card limits.

6.13.2 All Credit/Purchasing cards must be held securely. Card details and PIN numbers must not be disclosed other than for the purposes of using the card for payments. Cardholders will be held personally liable for any expenditure they cannot account for.

6.13.3 On a monthly basis, a record of card purchases shall be maintained by individual cardholders and reconciled to the card statement provided by the card issuer. This record should be passed to Finance for processing.

6.13.4 Credit/Purchasing cards shall only be used for authorised purchases. Under no circumstances shall they be used for personal expenditure, or periodic/direct debit payments.

6.13.5 No cash withdrawals are allowed and the card will block any attempts to do so.

6.13.6 In all circumstances every purchase with VAT will require a VAT receipt in order for the statement to be accounted for correctly.

6.13.7 Key Controls

The key controls are:

- The Credit/Purchasing cards have a monthly and individual transaction limit;
- The categories of spend are limited to the officers professional duties;
- They are reconciled each month by the cardholder and Finance.

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6.14 CHANGE FLOATS

6.14.1 The Chief Finance Officer shall provide such change floats as he/she considers appropriate to officers of the Council to undertake their official duties.

6.14.2 Payments of any kind must not, under any circumstances, be made out of change floats. Any breach of this regulation may result in disciplinary proceedings taking place against the officer concerned.

6.14.3 If circumstances arise where the amount of a change float becomes excessive, the responsible officer shall make appropriate arrangements to pay the excess amount back to the Chief Finance Officer.

6.14.4 Every temporary or permanent transfer of a change float from one officer to another shall be evidenced by the signature of the receiving officer. This will be either through a formal receipt or a document maintained for that purpose.

6.14.5 Key Controls

The key controls are:

- Change floats can only be established with the approval of the Chief Finance Officer;
- An individual must be responsible for the operation, maintenance and accounting of each change float;
- No payments should go either in or out of the change float.

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7 REGULATION 7 - EXTERNAL ARRANGEMENTS

7.1 INTRODUCTION

7.1.1 The Council provides a distinctive leadership role for the community and brings together the contributions of the various stakeholders. It must also act to achieve the promotion or improvement of the economic, social or environmental well-being of its area.

7.2 PARTNERSHIPS

General

7.2.1 Partnerships are likely to play a key role in delivering community strategies and in helping to promote and improve the well-being of the area. The Council is working in partnership with others – public agencies, private companies, community groups and voluntary organisations, and its distinctive leadership role is to bring together the contributions of the various stakeholders to deliver a shared vision of services based on user wishes.

7.2.2 The Council will mobilise investment, bid for funds, champion the needs of the area and harness the energies of local people and community organisations. The Council will be measured by what it achieves in partnership with others.

7.2.3 The main reasons for entering into a partnership are:

- The desire to find new ways to share risk;
- The ability to access new resources;
- To provide new and better ways of delivering services; and
- To forge new relationships.

7.2.4 A partner can be defined as:

- An organization (private or public) undertaking, part funding or participating as a beneficiary in a project; or
- A body whose nature or status gives it a right or obligation to support the project.

7.2.5 Partners participate in projects by:

- Acting as a project deliverer or sponsor, solely or in concert with others;
- Acting as a project funder or part funder; and
- Being the beneficiary group of the activity undertaken in a project.

7.2.6 Partners have common responsibilities:

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- To be willing to take on a role in the broader programme appropriate to the skills and resources of the partner organisation;
- To act in good faith at all times and in the best interests of the partnership's aims and objectives;
- Be open about any conflict of interests that might arise;
- To encourage joint working and promote the sharing of information, resources and skills between public, private and community sectors;
- To hold confidentially any information received as a result of partnership activities or duties that is of a confidential or commercially sensitive nature; and
- To act wherever possible as ambassadors for the project.

Roles and Responsibilities

7.2.7 The Prosperous Communities Committee is responsible for overseeing an effective partnership approach throughout the Council. The Prosperous Communities Committee is responsible for approving protocols, delegations, including frameworks to inform decisions around partnership engagement. The Prosperous Communities Committee is the focus for forming partnerships with other local public, private, voluntary and community sector organisations to address local needs.

7.2.8 The Prosperous Communities Committee can delegate functions, including those relating to partnerships, to officers. These are set out in the Scheme of Delegation that forms part of the Council's Constitution. Where functions are delegated, the Prosperous Communities Committee remains accountable for them to the full Council.

7.2.9 The Executive Director of Resources is authorised to form a partnership arrangement with a maximum value of work/services of £25k.

7.2.10 The Council has also approved an Approved Code of Practice (ACOP) for Partnerships. To that extent, guidance has been developed that sets out a number of considerations to be explored when:

- Entering into a partnership
- Reviewing the effectiveness of a partnership during its lifespan
- Exiting a partnership

Additionally, it is important that there is a corporate view of all partnerships. To enable this a partnership register has been created on Minerva to provide colleagues with a facility to record the partnerships they are involved with and to also provide visibility of the breadth of partnership working underway across the Council. Officers are required to comply with the Partnership ACOP and enter details of all approved partnerships into the Partnership Register.

7.2.11 Members and officers will represent the Council on partnership and external bodies in accordance with the Scheme of Delegation.

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~~7.2.11~~ 7.2.12 The Chief Finance Officer:

- Is responsible for promoting and maintaining the same high standards of conduct with regard to financial administration in partnerships that apply throughout the Council;
- Will advise on effective controls to ensure that resources are effectively and efficiently employed;
- Will advise on project funding, including scheme appraisal, risk appraisal, resourcing and taxation, audit, security, control and accounting arrangements;
- Must ensure that the accounting arrangements to be adopted relating to partnerships and joint ventures are satisfactory;
- Must ensure that the risks have been fully appraised before agreements are entered into with external bodies.

~~7.2.12~~ 7.2.13 Chief Officers:

- Are responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies;
- Must also consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies.
- Maintain a register of contracts entered into with external bodies;
- Comply with the provisions of the Partnership ACOP including registering the partnership details in the Partnership Register.
- Ensure a risk management appraisal has been prepared;
- Conduct and document an appropriate level of due diligence on the prospective partners;
- Ensure all agreements and arrangements are properly documented.

~~7.2.13~~ 7.2.14 Partners will be expected to:

- Be aware of their responsibilities under the Council's Financial Procedure Rules and Contract Procedure Rules;
- Identify and assess risks;
- Appraise projects to assess viability;
- Communicate with relevant Council officers

~~7.2.14~~ 7.2.15 Key controls

The key controls are:

- If appropriate, to be aware of their responsibilities under the Council's Financial Procedure Rules and the Contract Procedure Rules;
- Compliance with the Partnership ACOP.
- To ensure that risk management processes are in place to identify and assess all known risks;

- To ensure that project appraisal processes are in place to assess the viability of the project in terms of resources, staffing and expertise;
- To agree and accept formally the roles and responsibilities of each of the partners involved in the project before the project commences; and
- To communicate regularly with other partners throughout the project so that problems can be identified and shared to achieve their successful resolution officers.

7.3 COMPANIES, JOINT VENTURES AND OTHER ASSOCIATIONS

7.3.1 The Council exercises an important community leadership role, helping to bring together the contributions of various stakeholders in discharging its statutory responsibilities for promoting and improving the economic, social and environmental well-being of the area.

7.3.2 In exercising this important role a Chief Officer may feel that it is appropriate to discharge a service or provide a function through the formation of a new legal entity (company, joint venture or other association). A joint venture is a business entity created by two or more parties, generally characterised by shared ownership, shared returns and risks, and shared governance. The term joint venture covers 'vehicles' such as limited companies.

7.3.3 The relevant Chief Officer wishing to form a new legal entity should consult with the Chief Finance Officer in all cases prior to setting up a new entity and no commitment, financial or otherwise, should be made until this consultation has been satisfactorily undertaken.

7.3.4 For the purpose of this regulation, the following types of external arrangements are covered:

- purchase of existing companies
- investment in any company (whether by share, loan or grant)
- creation of a new company or other entity

7.3.5 No agreement shall be entered into which commits the Council to additional expenditure or other financial risk without the prior approval of the Corporate Policy & Resources Committee and in conjunction with the Executive Director of Resources.

7.3.6 The Council needs to have a clear understanding of its financial risk exposure of any external arrangement including, but not limited to, meeting any trading or other losses.

7.3.7 Where the Council is involved as a minority interest in any external company or other association that use their own finance systems, the arrangement must include an agreement on appropriate, robust financial governance control arrangements to the satisfaction of the Chief Finance Officer. In these circumstances the controls in these Financial Regulations should be used as a starting point for that agreement.

7.3.8 Where the Council has a controlling interest in any companies, joint ventures, or other associations it is important to understand that the Council has a statutory responsibility to prepare group accounts (subject to certain limitations) to recognise the collaborative association. In this regard there are two main areas impacting on the entity:

- A requirement to provide certain financial information (intercompany transactions and balances etc.) in a timely manner and at a time determined by the Council.
- The possibility of being subjected to additional scrutiny by the Councils external auditor, even where the entity has its own external auditor.

7.3.9 It would also be preferred that the accounting period and accounting policies are aligned with those of the Council.

7.3.10 In view of the importance of the above and the impact on the Council should the information not be forthcoming, these specific requirements shall be written into any agreement between the Council and the entity.

Roles and Responsibilities

7.3.11 The Corporate Policy & Resources Committee is responsible for approving the creation of any new legal entity and appointments of executive directors or other statutory officers onto the Board of the entity together with the arrangements for equity shares.

7.3.12 The Chief Finance Officer must satisfy him/herself that the accounting arrangements for all company, joint ventures and other associations are proper and appropriate, including all audit and inspection requirements. He/she must also consider overall corporate governance arrangements and any legal and taxation issues when associations are arranged. He/she must ensure all known risks are appraised before creating new entities and any agreements should seek to ensure that VFM is obtained.

7.3.11 In conjunction with the Chief Officer the Chief Finance Officer will carry out due diligence for any proposal to purchase an existing company so as to ensure the robustness of the proposal and mitigate any potential losses.

7.3.12 The Chief Finance Office is responsible for advising on the funding and financing of a project including:

- financial viability in current and future years.
- resourcing and taxation.
- audit, security and control requirements.

7.3.13 The Chief Finance Officer has authority to approve short term cashflow loans to subsidiary companies to a maximum of £25k.

7.3.14 The Chief Finance Officer should ensure that it is a condition of any collaborative arrangements where the Council has an interest in another entity that:

- governance arrangements meet specified minimum standards.
- the Council will have access to the information and explanations it needs for its own accounting purposes (and other aspects relating to control over its financial interests).
- data (including consolidation data) will be provided in a specified format and by a deadline.
- arrangements are in place for timely audit of the financial statements

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- securing the appropriate audit opinion on the entity's financial information.

7.3.15 Chief Officers are responsible for:

- In conjunction with the Chief Finance Officer carry out due diligence on any company purchase so as to mitigate any potential losses.
- carry out risk appraisal and risk management arrangements prior to entering into any arrangement.
- determining a means of communication in order for the Council to discharge any responsibility for compiling group accounts.
- notify the Chief Finance Officer in any changes to the Board members of the entity.
- keeping the Corporate Policy & Resources Committee appraised, at least annually, of the financial position of the entity and specifically where any change could involve the Council having to meet the cost of any losses or other liabilities. Should there be any significant concern at any point during the year then this should be reported immediately.
- ensuring that such agreements and arrangements do not impact adversely upon the services provided by the Council;
- ensuring that all agreements and arrangements are properly documented.
- providing appropriate information to the Chief Finance Officer to enable relevant entries to be made in the Council's Statement of Accounts concerning material items.
- ensuring that for all instances of grant/loan funding there is:
 - proper consideration of the relevant interest rate payable agreed and approved by the Chief Finance Officer;
 - in respect of loans a process of monitoring on at least a six monthly basis
 - a written agreement is in place for any services provided to the entity by the Council.
- all grants/loans must have prior budgetary approval, typically through the budget process.
- aligning accounting policies, especially consideration of the cost implications of asset valuation.
- managing the impact of different year-ends, including practicalities of realignment.

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7.3.16 Key Controls

The key controls are:

- In conjunction with the Chief Officer, the Chief Finance Officer will carry out appropriate due diligence in relation to financial implications and of relevant parties associated with the entity.
- The Corporate Policy & Resources Committee is responsible for approving the creation of any new legal entity and appointments of executive directors or other statutory officers onto the Board of the entity.

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- The prior approval of the Corporate Policy & Resources Committee, in conjunction with the Chief Finance officer, is required before any agreement is entered into.
- Chief Officers will undertake risk appraisals and risk management arrangements prior to entering into any arrangement.
- On an annual basis the Corporate Policy & Resources Committee will be appraised of the financial position of the entity and specifically where any change could involve the Council having to meet the cost of any losses or other liabilities. Any financial concerns should be reported immediately.

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7.3 7.3.97.4 **EXTERNAL-FUNDING / GRANTS**

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General

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7.3.4 7.4.1 External funding is potentially a very important source of income, but funding conditions need to be carefully considered to ensure that they are compatible with the aims and objectives of the Council. Funds from external agencies provide additional resources to enable the Council to deliver services to the local community. However, in some instances, although the scope for external funding has increased, such funding is linked to tight specifications and may not be flexible enough to link to the Council's overall plan.

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Bids for external funding

7.3.27.4.2 Bids must be comprehensive and comply with relevant Council policies. If bids are successful then the grant works and administration must be properly undertaken to ensure no penalties are incurred.

7.3.37.4.3 All bids and claims must be signed by the Chief Finance Officer, through the use of a certification process.

7.3.47.4.4 Chief Officers must obtain Corporate Leadership Management Team and/or Corporate Policy & Resources Committee approval, where appropriate, for any bids for new monies detailing the service and financial implications before grant applications are made.

7.3.57.4.5 Comprehensive project business cases must identify associated risks, internal budget provisions including matched funding and any resource implications.

7.3.67.4.6 The relevant service Accountant must be involved in the preparation of all grant applications.

Grant Claims

7.3.77.4.7 Records supporting any claim, including interim and final claims, must be maintained and available and reconcile back to the Council's General Ledger.

~~7.3.8~~7.4.8 All claims must be submitted in accordance with the terms and timetable of the grant

Roles and Responsibilities

~~7.3.9~~7.4.9 The Chief Finance Officer and ~~Corporate Leadership Management~~ Team are responsible for:

- Ensuring that all funding notified by external bodies is received and properly recorded in the Council's accounts;
- Ensuring that match-funding requirements are considered prior to entering into agreements, and that these requirements are reflected in future revenue budgets;
- Ensuring that all audit requirements are met.

~~7.3.10~~7.4.10 Chief Officers are responsible for providing the Chief Finance Officer with all necessary information to enable the proper recording to be achieved. They have the responsibility for submitting any proposed grant funded projects to the Chief Finance Officer and/or the Entrepreneurial Board/Corporate Policy & Resources Committee for their prior approval and they must also ensure that any conditions of grant funding are met and all the statutory requirements are complied with.

~~7.3.11~~7.4.11 Chief Officers will ensure that an appropriate level of due diligence is conducted and documented on the funding organisations and any associated project(s).

~~7.3.12~~7.4.12 Chief Officers will ensure that the project proceeds in accordance with the agreed plan and that all expenditure is properly incurred and recorded;

~~7.3.13~~7.4.13 **Key Controls**

The key controls are:

- Before any arrangements for external funding are entered into, the project must be submitted to the Chief Finance Officer and or Entrepreneurial Board/Policy & Corporate Resources Committee for approval;
- To ensure that any match-funding requirements are given due consideration prior to entering into long-term agreements and that future revenue budgets reflect these requirements;
- To ensure that funds are acquired only to meet the priorities approved in the policy framework by the full Council;
- To ensure that key conditions of funding and any statutory requirements are complied with and that the responsibilities of the accountable body are clearly understood;

~~7.4.7~~7.5 **WORK FOR THIRD PARTIES**

7.5.1 The Corporate Policy & Resources Committee is responsible for approving the contractual arrangements for any work for third parties or external bodies with a value of more than £25,000.

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~~7.4.4~~7.5.2 The Executive Director of Resources is responsible for approving contractual arrangements for any work for third parties or external bodies with a value of up to £25,000.

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~~7.4.4~~7.5.3 Current legislation enables the Council to provide a range of services to other bodies. Such work may enable a service team to maintain economies of scale and existing expertise. Arrangements should be in place to ensure that any risks associated with this work is minimised and that such work is intra vires.

~~7.4.3~~7.5.4 Proposals for working for third parties must be costed in accordance with guidance provided the Chief Finance Officer. Proposals must clearly be in the public interest and an appropriate level of due diligence must have been conducted and documented.

~~7.4.4~~7.5.5 Work for third parties should not expose the Council to any additional liabilities.

~~7.4.5~~7.5.6 Contracts must be drawn up in compliance with guidance provided by the Chief Finance Officer and Monitoring Officer.

7.4.67.5.7 Key Controls

The key controls are:

- To ensure that proposals are costed properly in accordance with guidance provided by the Chief Finance Officer;
- To ensure that contracts are drawn up using guidance provided by the Chief Finance Officer and the Monitoring Officer, and that the formal approvals process is adhered to;
- To issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

8.1 **REGULATION 8- ENVIRONMENTAL ISSUES**

8.2 **INTRODUCTION**

8.2.1 The Council operates a culture of waste minimisation. This covers not only waste products that require disposal, but also the waste in use of all resources generally.

8.2.2 All procurement in the Council is subject to the Contract Procedure Rules, Procurement Strategy, Procurement Manual and any other guidance which may be issued. Fundamental to good procurement is the need to achieve value for money. An optimum combination of whole life costs and quality (or fitness for purpose) to meet the Council's corporate and service level aims and objectives must be considered. These will include sound environmental practice. Further information can be found in the documents referred to above or from Financial Services.

8.2.3 Paper and storage space are both expensive and unnecessary paper usage is harmful to the environment. All officers are responsible for reducing paper use wherever possible and reducing the amount of paper that is stored. However, certain financial records do need to be retained.

8.2.4 The Chief Financial Officer will:

- Maintain a list of financial records and the duration for storage;
- Advise officers as required on the archiving of financial records.

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8.2.5 Chief Officers will:

- Retain records as required;
- Minimise the usage of paper within their service.

8.2.6 Key Controls

The Key controls are:

- All officers to be aware that printing is to be kept to a minimum;
- The introduction and monitoring of the agile working policy;

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APPENDIX 1

SUMMARY OF FINANCIAL RESPONSIBILITIES

	Council/Policy & Resources Committee	Chief Executive	Chairman of Policy & Resources Committee	Section 151 officer (Director of Resources)	Chief Officers
Financial Planning	a) Approve policy framework and budget	a) Propose Corporate Plan to Policy & Resources Committee		a) Prepare a minimum of three year Financial Strategy b) Prepare Capital Investment Strategy and Asset Management Plan	a) Preparation of Service Delivery Plans

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	Council/Policy & Resources Committee	Chief Operating Officer Executive	Chair of Policy & Resources Committee	Section 151 Officer (Executive Director of Resources)	Chief Officers
Page 194	a) Approve policy framework and budget	a) Propose Corporate Plan to Corporate Policy & Resources Committee		a) Prepare a minimum of three years Financial Strategy b) Prepare Capital Investment Strategy and Asset Management Plan	a) Prepare Service Delivery Plans

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<p>Capital Programme</p>	<p>a) Approve a minimum three year capital programme b) Approve amendments to the capital programme. c) Approve capital schemes before commencement of work and upon completion.</p>	<p>a) Emergency decisions in consultation with Chief Finance Officer</p>	<p>a) Approve amendments to capital programme in excess of £25k with Chief Officer and Chief Finance Officer</p>	<p>a) Prepare a minimum three year capital programme b) Approve amendments to capital programme up to £25k with Chief Officer. c) Approve amendments over £25k with Chief Officer and Chairman of Policy & Resources Committee d) Report all changes to capital programme to Corporate Policy & Resources Committee</p>	<p>a) Complete outline capital bid forms b) Approve amendments to capital programme up to £25k with Chief Finance Officer</p>
<p>Capital Monitoring</p>	<p>a) Approve overspends of £10k or 20% of total project cost b) Note quarterly budget monitoring reports</p>			<p>a) Issue guidance on monitoring</p>	<p>a) Appoint Project Manager b) Notify Chief Finance Officer of expected slippage c) Notify Chief Finance Officer of overspends d) Report to CPR Committee on overspends of £10k or 20% of total project cost</p>

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Revenue Budget	a) Approve a minimum three year revenue budget			a) Prepare overall budget	a) Prepare service budgets b) Review all fees and charges
Revenue Monitoring	a) Note quarterly budget monitoring reports b) Authorise use of grants over £50k.			a) Provide guidance on budget monitoring b) Provide financial information c) Authorise use of grants up to £50k.	a) Monitor budget and advise Chief Finance Officer if budget will exceed £10k.
Virement	a) Approve virements over £100k		a) Approve virements over £25k and up to £100k with Chief Officer, Corporate Leadership Management Team and Chief Finance Officer	a) Approve virements up to £25k with Chief Officer. b) Approve virements over £25k and up to £100k with Chief Officer and Chairman of Corporate Policy & Resources Committee	a) Up to £25k with Chief Finance Officer
Earmarked Reserves	a) Approve spend in excess of £50,000.			a) Approve spend up to £50,000.	
Write-Offs	a) Approve write-offs over £25k		a) Approve write-offs over £1,500 and up to £25k with Chief Officer and Chief Finance Officer	a) Approve write-offs up to £1,500 with Chief Officer. b) Approve write-offs over £1,500 and up to £25k with Chief Officer and Chairman of Corporate Policy & Resources Committee	a) Up to £1,500 with Chief Finance Officer

Other

- a) Authorise a partnership with a value of works/services of up to £25k.
- b) Approve arrangements for work for third parties or external bodies up to a value of £25k.
- c) Authorise short term cash flow loans to subsidiary companies of no more than £25k

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APPENDIX 2

RETENTION OF ACCOUNTING AND FINANCIAL DOCUMENTS

Title	Retention Period – Complete Years
Budget Working Papers	<u>22</u>
Capital & Revenue Budget Monitoring Files	<u>3</u>
Capital Strategy & Medium Term Financial Plan	<u>6</u>
Final Accounts Working Papers	6
Financial Ledger: - Final Summary - Cumulative Year End Detail - Other	Indefinite Indefinite 2
Grant Claim Records	6 or as specified by the awarding body
Journals	<u>33</u>
Leasing Records – vehicles, plant, equipment	3 (after termination)
Loans – Contractual documentation	6
Statement of Accounts	Indefinite
VAT: - Assessments - Claims - Records	12 6 6
Voluntary Fund Accounts	6
Other Documents e.g. official orders, receipts, paying in slips etc.	6
Payroll: Employee personal records Payment data	Indefinite 6

APPENDIX 3

DEFINITIONS

APPOINTED AUDITORS

Independent external auditors procured by the Council.

BUDGET

A plan that matches spending with available resources. The budget is an authorisation for future expenditure and a base for controlling expenditure and income.

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BUDGET MANAGER

The budget manager is whoever is responsible for a budget within a service.

BUDGET PAGE

The page in the Annual Budget Book that sets out the budget for a service

CAPITAL EXPENDITURE

Section 40 of the *Local Government and Housing Act 1989* defines 'expenditure for capital purposes'. This includes spending on the acquisition of assets either directly by the Council or indirectly in the form of grants to other persons or bodies. Expenditure that does not fall within this definition must be charged to a revenue account. Capital Expenditure includes:

- Acquisition or disposal of land, buildings and major items of plant, apparatus and vehicles;
- Construction of roads and buildings;
- Enhancement of land, roads and buildings.

In addition the Council usually regards any item below £10,000 as revenue.

CIPFA

Chartered Institute of Public Finance & Accountancy (CIPFA) is one of the leading professional accountancy bodies in the UK and has responsibility for setting accounting standards for local government.

CONTINGENCY

Money set aside in the budget to meet the cost of unforeseen items of expenditure, or shortfalls in income, and to provide for inflation where this is not included in individual budgets.

COST CENTRE

Any unit to which costs are assigned or allocated. A cost centre is the lowest level to which the Council's budget monitoring procedures usually apply although budget managers will monitor the income and expenditure within their costs centres at detail code level.

ESTIMATES

The amounts expected to be spent, or received as income, during an accounting period. The term is also used to describe detailed budgets, which are either being prepared for the following years, or have been approved for the current year.

FEES AND CHARGES

Income raised by charging users of services for the facilities. For example, Councils usually make charges for the use of leisure facilities, the collection of trade refuse, etc. The Council levies fees and charges in accordance with the corporate Fees, Charges and Concessions Policy.

GENERAL LEDGER

The core of the Council's financial records. These constitute the central "books" of the system, and every financial transaction flows through the general ledger.

NET EXPENDITURE

Total expenditure less specific service income.

OFFICER

An employee of the Council or other person contracted to carry out functions where these Financial Procedure Rules apply.

PROVISIONS AND RESERVES

Amounts set aside in one year to cover expenditure in the future. Provisions are for liabilities or losses that are likely or certain to be incurred, but the amounts or the dates on which they will arise are uncertain. Reserves are amounts set aside which do not fall within the definition of provisions and include general reserves (or 'balances'), which every Council must maintain as a matter of prudence.

SERVICE

A cost centre or group of cost centres delivering a common function. The service is the lowest level of budget detail set out in the Budget Book.

SLIPPAGE

Where actual expenditure on a project is less than the planned spend in a financial year.

VALUE FOR MONEY (VFM)

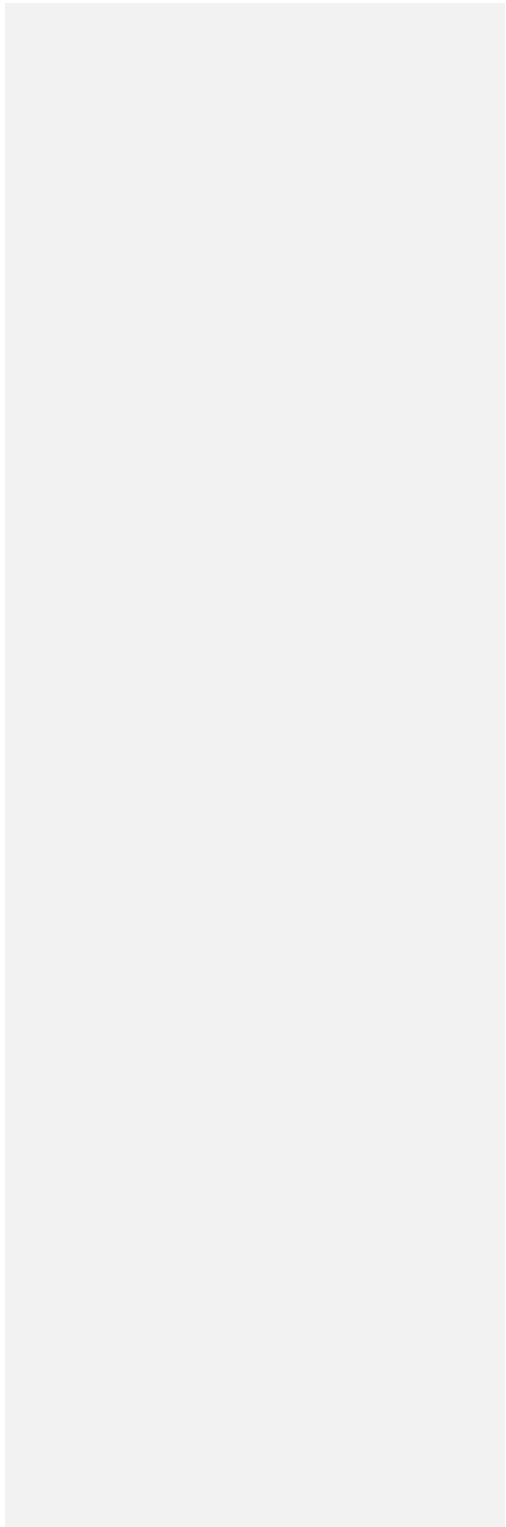
A term used to assess whether or not an organisation has obtained the maximum benefit from the goods and services it both acquires and provides, within the resources available to it. It not only measures the cost of goods and services, but also takes account of the mix of quality, cost, resource, use, fitness for purpose, timeliness, and convenience to judge whether or not, together, they constitute good value.

VIREMENT

The permission to spend more on one budget head when this is matched by a corresponding reduction on some other budget head, i.e. a switch of resources between budget heads. Virement must be properly authorised by the appropriate committee or by officers under delegated powers.

APPENDIX 4

FINANCIAL LIMITS



CONTRACT VALUES

Up to £1000	Minimum one written quotation
£1001 – £10,000	Two written quotations, one from a local supplier
£10,001 – £25,000	Three written quotations, one from a local supplier
£25,001 – £75,000	Three written quotations, based on simplified Request for Quotation (RfQ), one from a local supplier or advertisement on SL & CF
£75,001 to EU threshold	Four written quotations, detailed RfQ, two from local suppliers or where EU Treaty principles require advertisement the contract must go on SL & CF
Above EU threshold	In accordance with EU procurement law

Goods and Services

<u>up to £5000</u>	<u>one written estimate/quotation (email included)</u>
<u>£5001 - £25,000</u>	<u>two quotations</u>
<u>£25001 - £75,000</u>	<u>three quotations (RFQ)</u>
<u>£75,001 – EU threshold (£181,302.00)</u>	<u>four quotations (RFQ)</u>
<u>over £181,302.00</u>	<u>full EU tender process (ITT)</u>

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Works contracts as above until

<u>£181,302.00 - £4,551,413.00</u>	<u>Five quotations or by advertisement</u>
<u>Over £4,551,413.00</u>	<u>full EU tender process (ITT)</u>

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OTHER VALUES

Item	Notes	Amount
De minimis amount	Capital Expenditure	£10,000 and above
De minimis amount	Capital Receipts	£10,000 and above
Out-turn variation on a service budget.	Chief Officer will immediately advise the Chief Finance Officer and Corporate Leadership Management Team of the situation, together with their proposed action to recover the position.	£10,000 and above
Virements – between cost centres under same Chief Officer	With the approval of the Chief Finance Officer. Virement to be minuted or otherwise documented.	No more than £25,000
Virements – between cost centres under same Chief Officer	Can be approved by the relevant Chief Officer, Chief Finance Officer and Corporate Leadership Management Team in consultation with the Chairman of Corporate Policy & Resources Committee. These virements should	Over £25,000 and up to £100,000
Virements – between cost centres under same Chief Officer	Approved only by Corporate Policy & Resources Committee. They will be reported by the Chief Officer, in such format as the Chief Finance Officer may prescribe	Over £100,000
Virements – between cost centres under different Chief Officers	Only when the relevant Chief Officers and the Corporate Policy and Resources Committee Chairman are in agreement.	Same limits as shown above for virements between cost centres under the same Chief Officer.
Virements of Unbudgeted Income or unused budgets	Are not authorised to be used without prior agreement of the Corporate Leadership Management Team. The Chief Finance Officer and Corporate Leadership Management Team may consider a report to the Corporate Policy and Resources Committee.	Over £5,000

Securing additional revenue resources (e.g. grants)	The Chief Finance Officer may authorise the use of those resources to finance additional revenue expenditure where the grant conditions require such. Where there are no such requirements the Chief Finance Officer may require the use of these resources to be approved by Corporate Policy & Resources Committee.	Less than £50,000
Securing additional revenue resources (e.g. grants)	Use to be approved by Corporate Policy & Resources Committee	£50,000 or more
Use of earmarked reserves	The Chief Finance Officer shall have delegated power to approve spending of any earmarked reserve. The CFO will confirm that planned spending remains affordable when considering any mixed funding, including call on reserves, current budgets and/or external funding packages.	Up to £50,000

Use of earmarked reserves	Only with the approval of Corporate Policy & Resources Committee.	Over £50,000
Acquisitions or disposals of land or buildings	Chief Officers (including the Chief Finance Officer) may authorise acquisitions and disposals (including leases or easements where the annual rent multiplied by the length of the lease does not exceed that figure assuming that the rent is not increased on review) which is an approved item in the approved Capital Programme.	Up to £75,000
Acquisitions or disposals of land or buildings	Only following consultation with the Leader of the Council or the Deputy Leader if the Leader is not available.	Between £75,001 and £250,000
Variance to inventory	Report to relevant Chief Officer	Up to £1,500
Variance to inventory	Report to Chief Finance Officer	Over £1,500
Variance to Stocks and Stores	Report to relevant Chief Officer	Up to £1,500
Variance to Stocks and Stores	Report to relevant Chief Officer and Chief Finance Officer	Over £1,500

Financial Procedure Rules

Asset Write Offs (including cash, income, stocks and inventories)	The relevant Chief Officer in consultation with the Chief Finance Officer may write off Income, Stocks and Inventory deficiencies	Up to £1,500
Asset Write Offs (including cash, income, stocks and inventories)	The relevant Chief Officer in consultation with the Chief Finance Officer and the Chairman of the Corporate Policy & Resources Committee may authorise the write off.	Over £1,500 and under £25,000.
Asset Write Offs (including cash, income, stocks and inventories)	Write offs may only be written off by the Corporate Policy & Resources Committee after receiving a report from the Chief Finance Officer.	Over £25,000
Manual countersigning on cheques	All cheques must be manually countersigned by one of the other officers authorised on the bank mandate.	Over £10,000
Petty Cash	Items can be paid out through the cash desk at the Guildhall or by another <u>any</u> holder of petty cash.	Up to £50

Purchases	Items must be purchased through the Council's purchasing system unless the Chief Officer has agreed a different limit in consultation with the Chief Finance Officer.	Items of a value of £50 or more
Income and Cash Handling	Differences between actual cash and recorded cash being reported to the Chief Finance Officer.	Items over £20
Security of Cash kept on premises	Value of cash kept on premises to be within insurance limit.	Maximum of £5,000
Capital Monitoring	Council/Corporate Policy & Resources Committee approve overspends of total project cost	£10,000 or 20% of project cost
Capital Programme	Chief Finance Officer and relevant Chief Officer approves amendment to Capital Programme	Up to £25,000
Capital Programme	Chair of Corporate Policy & Resources Committee, Chief Officer and Chief Finance Officer approves amendments to Capital Programme	Over £25,000



CONTRACT & PROCUREMENT PROCEDURE RULES

In partnership with Procurement Lincolnshire

CONTENTS

1.	Introduction and scope	4
	1.1 Basic Standards	4
	1.2 Contracts	5
	1.3 Concession contracts	5
	1.4 Responsibilities	6
	1.4.1 The Executive Director Team	6
	1.4.2 Strategic Leads/Managers/Team Managers	6
	1.4.3 Procurement Resources	6
	1.4.3.1 Contracts & Procurement Officer	6
	1.4.3.2 Procurement Lincolnshire District Liaison Officer	7
2.	Exceptions	7
3.	Joint commissioning	8
4.	Appointment of Consultants, Interim Staff and Temporary Staff	8
5.	E-Procurement	10
6.	Steps prior to Procurement	10
	6.1 Best value	11
	6.2 Local suppliers	11
	6.3 Using a framework agreement	11
	6.4 Grant Monies	12
	6.5 State aid	12
	6.6 Information Governance and Data Protection	13
	6.7 TuPE	13
7.	Thresholds	13
8.	Below OJEU threshold procurement	14
	8.1 Selecting the Correct Process	14
	8.2 Request for Quotations (RFQ)	15
	8.3 Approved lists	17
	8.4 Invitation to Tender (ITT) below threshold	17
	8.5 Total Contract Value	17
9.	Above OJEU threshold procurement	18
	9.1 Standard Selection Questionnaire (SSQ)	19
	9.2 Standards and award	19
	9.3 Communication with suppliers	20
	9.4 Undertaking a tender	20
	9.5 Clarifications prior to submission	20
	9.6 Presentations	20

9.7	Evaluation and Scoring	21
9.8	Clarifications during Evaluation	21
9.9	Award	21
10.	Reporting requirement	22
11.	Contract Formation	22
12.	Contracts signed under hand	23
13.	Contracts signed under seal	23
14.	Prevention of corruption	23
15.	Contract Management	23
16	Contract Monitoring	24
17.	Contract Variations & Extensions	24
18.	Financial Control	24

Contract & Procurement Procedure Rules

1. INTRODUCTION AND SCOPE

Contract & Procurement Procedure Rules (CPPR's) inform officers involved in procurement of the mandatory requirements when undertaking procurement and developing contract documentation.

The CPPR's advise on procedures for the purchase of goods, works and services and should be read together with Financial Procedure Rules within The Constitution and the Public Contract Regulations 2015 <http://www.legislation.gov.uk>, and apply to all officers employed by the Council and any persons appointed to work with or on behalf of the Council.

In the event of any conflict between EU law, UK law and these Contract & Procurement Procedure Rules, the requirements of European law shall prevail over UK law and the requirements of UK law shall prevail over these Procedure Rules.

In support of continuous improvement, Contracts need to be devised that drive down costs, drive up quality and still provide an incentive for both partners.

Following these CPPR's will ensure that the Council promotes good purchasing practice, deters corruption and prevents allegations of incorrect or fraudulent purchase.

When carrying out any procurement, consideration shall be given to the four principles:

- Transparency
- Non-discrimination
- Proportionality
- Mutual consideration

1.1 BASIC STANDARDS

The purpose of the CPPR's is to:-

- Help officers procure their contracts in a consistent and proper way;
- Ensure legal clarity and reliability in contract administration;
- Help ensure that expenditure involved in contracts is controlled within approved budgets;
- Support officers to achieve and demonstrate best value for the Council;
- Ensure compliance with Public Contract Regulations, Financial Procedure Rules, applicable Grant Funding regulation and with all UK and European Union legal requirements;
- Ensure fairness in allocating public contracts;
- Comply with all legal requirements;
- Comply with the Councils' policies; and
- Comply with the Councils' corporate and service aims and objectives

In addition, ensure that: –

- Any grant money received must be spent in line with these Contract & Procurement Procedure Rules unless the grant conditions state otherwise;
- The purchase has been authorized by the relevant level of management;
- It is a lawful purchase; and
- Processes are in place to maintain the security and integrity of data;

Officers involved in any procurement will make sure that:

- The rules set out in this document are followed;
- Any additional legal or financial advice is sought prior to commencement or during the procurement process;
- Any personal financial interest in a contract is declared prior to commencement of the procurement process;
- All bids are kept confidential;
- A written contract is issued and signed by both parties or purchase order is issued before the supply of goods, services or carrying out of works begin;
- Where appropriate identify a Contract Manager with responsibility for ensuring the contract delivers as intended; and
- A review of each contract is carried out at an appropriate stage in a term contract or at the end of a fixed term contract.

1.2 CONTRACTS

All contracts must comply with the Contract & Procurement Procedure Rules. A contract is any arrangement made by, or on behalf of, the Council, for the carrying out of works or for the supply of goods or services. These include arrangements for:

- The supply of goods;
- Execution of works;
- The delivery of services;
- The hire, rental, repair, maintenance or lease of goods or equipment.

For the purposes of these CPPR's contracts do not include:

- a) Contracts of employment which make an individual a direct employee of the Council;
- b) Agreements regarding the acquisition, disposal, or transfer of land (for which Financial Regulations apply); or
- c) Awarding of Grant monies.

1.3 CONCESSION CONTRACTS

A concession contract is an agreement between the Council and an Economic Operator (mostly private companies) where the Economic Operator is given the right to exploit works or services provided for their own gain. Economic Operators can either receive consideration for their services solely through third party sources, or partly through consideration from the Council, along with income received from third parties.

There are two types of concessions contracts: works concessions and service concessions. In a works concession, the Economic Operator operates, maintains and carries out the development of infrastructure. In a service concession, the Economic

Operator provides services of general economic interest.

Advice must be sought from Procurement Lincolnshire prior to tendering a concessions contract.

1.4 RESPONSIBILITIES

1.4.1 The Executive Director Management Team (EDMT)

The EDMT have joint responsibility for:

- Ensuring that procedures for procurement are sound and properly administered;
- All staff comply with these Contract & Procurement Procedure Rules.

The Section 151 Officer (Executive Director of Resources) is responsible for ensuring all income and expenditure is lawful. In addition, the Section 151 Officer will also monitor the use of the exception process (section 2).

1.4.2 Strategic Leads/Managers/Team Managers

Will be responsible for:

- Ensuring staff are aware of their responsibilities under these procedures and receive adequate training and guidance;
- Ensuring officers assigned to manage contracts, update those contracts with the relevant management information, i.e., orders, invoices, minutes, etc. in the current contract management depository;
- Ensure sufficient time and resource is allocated to the pre-procurement and tendering process.

1.4.3 Procurement Resources

1.4.3.1 Contracts & Procurement Officer

Will be responsible for:

- The Council's Electronic Contract Register which holds all contracts where the estimated contract value is £5000 and over, including extensions.
- Ensuring safe keeping of an electronic copy of the signed contract is held where a contract is formed in addition to a Purchase Order
- All approved exceptions are held on the Contract Register
- All Consultancy and Interim appointments are held on the Contract Register

The Contracts & Procurement Officer is the officer authorized to carry out procurement, under £75,000, for supplies, services and works on behalf of the Council, and shall ensure that the principles and standards of these CPPR's are complied with. Advice must be sought from Procurement Lincolnshire with regard to any deviation from these Rules and an Exception Report shall be submitted to the Executive Director of Resources for approval.

The officer must check whether a suitable Contract or Framework Agreement exists within the Council, which can be utilized, before engaging in a Procurement exercise.

A framework should be used unless there is a good reason not to, i.e., limited suppliers, timescales, etc., and any reason must be recorded.

The officer must also ensure that any agents acting on the behalf of the Council comply with the CPPR's and all other relevant regulations, and with all UK and EU binding legal requirements.

1.4.3.2 Procurement Lincolnshire District Liaison Officer

The Shared Service agreement with Procurement Lincolnshire provides an additional procurement resource to assist the Council with high value or complex procurement enquiries, as required, in particular with focus on procurements over the value of £75,000.

2. EXCEPTIONS TO COMPLIANCE WITH THE CONTRACT & PROCUREMENT PROCEDURE RULES

Exceptions are provided in circumstances where the Executive Director of Resources (Section 151 officer) believes an alternative route to normal tendering procedures is required.

Exceptions may be necessary because of an unforeseen event has occurred whereby there may be immediate risk to persons or property, or potential serious disruption to Council services.

Exceptions are not a substitute for occasions where procurement planning has not been exercised and there is insufficient time to undertake a competitive process.

The exception report shall be completed by the Contracts & Procurement Officer and submitted to the appropriate authority for approval as follows:-

- The appropriate Committee if:
 - The value of the contract is over EU threshold and approval has been given by Legal Services and Procurement Lincolnshire: and
 - The tendering exercise would not achieve best value.

- The Executive Director Management Team if:
 - The potential value of the contract is between £75k – EU threshold; and
 - A quotation or tender differs marginally from the specification but nevertheless represents the best value for West Lindsey; or
 - There is only one potential supplier or contractor.

- The Section 151 Officer if:
 - The value of the contract is below £75k; and
 - The requirement is of an urgent nature; or
 - Social value is of high importance; or
 - There is only one potential supplier or contractor; or
 - There are unforeseen events.

All exceptions shall be recorded on the Councils' Contract Register.

3. JOINT COMMISSIONING

When the council jointly commissions services with other public sector bodies, the following procedures shall apply:-

- The parties concerned will decide which of them is to act as the lead authority for the purposes of the particular service that is to be commissioned;
- The procedures for the procurement of services of the lead authority shall be followed;
- All participating authorities will be issued with a signed copy of the agreement.

Contracts entered into through collaboration with other public sector bodies, where a competitive process has been followed that complies with their equivalent to the CPPR's will not require an exception from this Council's CPPR's.

4. APPOINTMENT OF CONSULTANTS, INTERIM STAFF AND TEMPORARY STAFF

Consultants

Definition – a person who provides expert knowledge and advice in a particular field

Where, it is considered necessary to appoint a consultant to provide the services to the Council the following procedure shall be undertaken.

The Service shall submit a report to the Executive Director Management Team setting out:

- The nature of the services for which the appointment of a Consultant is required;
- The estimated Total Contract Value of the services;
- The preferred Procurement route (RFQ, tender, framework);
- That no employee of the Council has been identified with the capacity or availability to undertake the services;
- The identified budget availability as agreed with Finance.

If it is the opinion that the nature of the services required is so specialist that fewer than three Applicants would be able to provide the services the officer must record in writing the reason why the services are so specialist and, subject to the approval of the Executive Director Management Team, may send the invitation to one/two Applicant(s) only.

If permission is granted, an RFQ/Invitation to Tender for the provision of consultancy services must include as a minimum:

- a specification for the services;
- a questionnaire seeking details of the applicant's experience in providing similar services;
- the Council's standard contractual terms on which it is intended to appoint the consultant to provide the services; and
- the Award Criteria.

The estimated Total Contract Value will dictate which Procurement route is applicable.

The Service will, in liaison with Human Resources, obtain responses in line with the identified procurement route, for evaluation. Human Resources will ascertain as to whether IR35 (intermediaries legislation) will apply.

Where it is deemed that IR35 will apply, the status check report and cost implications of such appointment must be highlighted. No consultant is to be appointed without confirming if the IR35 rule applies to an engagement.

IR 35 is legislation which affects Tax and National Insurance contributions relating to appointments whereby consultants are contracted to work through an intermediary.

The intermediary can be:

- a limited company;
- a service or personal service company; or
- a partnership

The potential candidates will be evaluated and HR will then carry out the relevant checks and assurances. The Service will then submit a final report to the Executive Director Management Team detailing the proposed appointment and costs for approval. If approved, the successful candidate will then be engaged. HR will then ensure the contract documentation is completed.

Once the consultancy assignment is completed, the Service must submit a report to the Executive Director Management Team detailing the total cost of the engagement, the benefits and whether the aims and objectives were achieved.

Interim Staff

Definition – a person employed for a set period of time, experienced professional with niche skills, able to cover long term leave or manage a project

Where, it is considered necessary to appoint an interim to provide long term cover for an existing post within a Service the following procedure will be undertaken.

The officer must submit a report to Human Resources and Financial Services setting out:

- The nature of the services for which the appointment of an Interim is required;
- The estimated Total Contract Value of the services;
- The preferred Procurement route (RFQ, tender, framework);
- That no employee of the Council has been identified with the capacity or availability to take over the post;
- The identified budget availability as agreed with Finance.

Where the interim resources is for additional capacity or for specific project delivery, The officer must submit a report to the Executive Director Management Team setting out the items as detailed above.

If permission is granted, an RFQ/Invitation to Tender for the provision of interim services must include as a minimum:

- a specification for the services;
- a questionnaire seeking details of the applicant's experience in providing similar services;
- the Council's standard contractual terms on which it is intended to appoint the interim to provide the services; and
- the Award Criteria.

The estimated Total Contract Value will dictate which Procurement route is applicable. The potential candidates will be evaluated and HR will then carry out the relevant checks and assurances. The successful candidate will then be engaged. HR will then ensure the contract documentation is completed.

Where the employment of a Consultant or Interim is estimated to attain a value of £5000 or over, an entry shall be made on the Council's Contract Register.

HR will ensure that all documentation relating to the appointment and engagement of a Consultant or Interim will be stored in a secure environment.

Temporary staff

Definition – a person hired through an agency to cover unexpected short term defined work.

The Service Manager will complete a vacancy request form. It will be assessed by finance for budget requirements and if approved, will then be forwarded to Human Resources (HR) to source suitable agencies. The number of CV's required will be dependent on the budget (see procurement thresholds for quotes).

HR will complete relevant employment checks and advise the Service on the most suitable candidate. If the candidate is self – employed through an agency the Service will be required to sign the agency contract. If the candidate is not self-employed through an agency, HR will complete the council agency contract document and arrange for a signature from the successful candidate.

5. E-PROCUREMENT

Electronic tendering is the compliant method of carrying out an Invitation to Tender (ITT) or Request for Quotation (RFQ) process where the value of the contract will be £5,000 and above.

When calculating the expected value of a contract, the final cost will be identified through the total capital and/or revenue expenditure over the projected life of the contract; this will also include any extension periods. If dealing with open-ended contracts the total value should be costed over a four year period.

The electronic tendering portal has a Contract Register and Contract Management module within. It will be the responsibility of the Contracts & Procurement Officer to ensure the register is up to date, all awarded contracts are published and contract

management is in place. It will be the responsibility of the Service to ensure all relevant documentation relating to the contract management is uploaded, and the contract is managed through to end of contract term.

6. STEPS PRIOR TO PROCUREMENT

Before engaging in a procurement resulting in a Contractual arrangement, the following must be considered:-

- Is the proposed contract in line with the Council's Corporate Plan, aims and objectives?
- Is there a budget in place or will one need to be developed?
- Have all options for delivering the contract been explored?
- Will the proposed contract provide value for money in line with good quality?

For potential procurements not already identified and approved by the Executive Director Management Team through the Business and/or Service Plans and are considered to be outside 'Business as Usual', these must be authorized through a Business Case detailing:

- The need
- The value
- The objectives
- The risks
- The governance and data protection
- The market
- The most appropriate procurement method
- The resources required for procurement process
- The resources required for ongoing management and monitoring of the contract

6.1 BEST VALUE

Procurements should consider how the contract will impact on the economic, social value and environmental wellbeing of the district and Lincolnshire as a whole, as required by the Public Services (Social Value) Act 2012.

Where necessary, the council should consider as part of an assessment:

- How the proposed procurement might improve the economic, social and environmental well-being of the relevant area
- How, during the development of the procurement documentation, the potential improvements can be incorporated, to secure delivery
- Whether any consultation is necessary

6.2 LOCAL SUPPLIERS

For the purpose of these regulations a local supplier is defined as those "who's trading premises are located in Lincolnshire and/or a 20 mile radius of the County".

6.3 USING A FRAMEWORK AGREEMENT

A framework is an agreement put in place by a Contracting Authority) that may be

used by other purchasing organisations, subject to that organisation having been included in the original OJEU notice and identified within the contract documentation, (there maybe more than one Contracting Authority).

The purchasing organisation (the buyer) can call off from a framework by either Direct award or Further Competition according to the detail of the Call-Off procedure included in the contract documentation. As a framework has already satisfied the procurement procedures included in an OJEU tendering process they can often be a faster route to procurement. However for a Direct Award the requirements of the buying organisation must be precise in detail with that within the framework, this means no change to specification, terms and conditions, standards, price and costs, payment terms etc. Documentation for either a Call-Off or Further Competition is often supplied by the Framework Contracting Authority and part of the framework portfolio documents.

Prior to any procurement the officer responsible for carrying out the procurement activity must consider as to whether there are any frameworks available and suitable for meeting the buying organisations purchasing need.

Engagement of a supplier and formation of a contract must be executed in accordance with the framework procedures (it is the Call-Off order that forms the contract within the Framework). Officers must ensure that they fully understand the terms and conditions, are familiar with and understand all of the Framework and Call-Off procedures documentation along with buyer eligibility before using the framework.

To make a direct award the buying organisation must be able to differentiate amongst suppliers and demonstrate a value for money approach.

6.4 GRANT MONIES

Procuring contracts using external grant monies can involve additional regulatory requirements and additional scrutiny. It is therefore mandatory that both the Service and officer responsible for conducting the procurement are fully conversant with all of the requirements of the relevant funding bodies and identify any risks in a pre-procurement risk register.

The Procuring Officer shall ensure they engage with Procurement Lincolnshire to maintain assurance that the correct process is followed and any additional guidance is provided.

NOTE: Specifically for ERDF funding, officers must appraise the intended procurement activity against the ERDF published 'common mistakes' guidance prior to initiating any procurement activity to ensure all of the common mistakes are avoided.

6.5 STATE AID

State aid is any advantage granted by public authorities through state resources on a selective basis to any organisations that could potentially distort competition and trade

in the European Union (EU).

The definition of state aid is very broad because ‘an advantage’ can take many forms. It is anything which an undertaking (an organisation engaged in economic activity) could not get on the open market.

State aid rules can (among other things) apply to the following:

- Grants
- Loans
- Tax breaks, including enhanced capital allowances
- The use or sale of a state asset for free or at less than market price

The rules can apply to funding given to charities, public authorities and other non-profit making bodies where they are involved in commercial activities.

Prior to undertaking any tender the Service must give consideration as to whether there are any state aid implications, advice to be sought from Procurement Lincolnshire.

Where any state aid implications are found, Legal Services should be consulted before continuing with the procurement.

6.6 INFORMATION GOVERNANCE AND DATA PROTECTION

The Contracts & Procurement Officer, when engaging in any procurement process, must consider as to whether any of the requirements of the General Data Protection Regulations will apply. If it is anticipated that personal data is to be processed, the officer must ensure that safeguards are built into the tender documentation and assessed, where appropriate, as part of the evaluation.

6.7 TUPE

When undertaking a procurement exercise, consideration must be given as to whether any Transfer of Undertaking (Protection of Employment) TUPE issues may arise. Human Resources and Legal should be consulted before the procurement process commences.

7. THRESHOLDS

The following table shows the financial threshold levels for Procurement:

Goods and Services

up to £5000	one written estimate/quotation (email included)
£5001 - £25,000	two quotations
£25001 - £75,000	three independent quotations (no group relationship) (RFQ)
£75,001 – EU threshold (£181,302.00)	four independent quotations (no group relationship) (RFQ)
over £181,302.00	full EU tender process (ITT)

Works contracts as above until

£181,302.00 - £4,551,413.00	Five independent quotations (no group relationship) or by advertisement
Over £4,551,413.00	full EU tender process (ITT)

Compliance with the CPPR's must not be avoided by disaggregating spend into lesser values.

8. BELOW OJEU THRESHOLDS FOR PROCUREMENT OF SERVICES

8.1 SELECTING THE CORRECT PROCESS

When engaging in any procurement the Service must ensure that good quality and best value is obtained for West Lindsey.

Contracts up to £5,000

- Minimum of one written quotation is required for services and goods, which includes similar types of process (e.g. looking up from a catalogue). An email will be acceptable. A local supplier shall be used where appropriate.
- The form of contract will be a completed West Lindsey District Council Purchase Order raised through the Financial Management System Purchasing Module.

Contracts from £5,001 to £25,000

- Procurement of contracts for £5000 and over shall be carried out through the Electronic Tendering Portal.
- Pre-Procurement approval is required from Strategic Lead or Executive Director Management Team.
- A minimum of two written quotations is required. One of the quotations shall be from a local supplier, where possible, and a local supplier shall be used if they provide the most economically advantageous offer.
- The minimum requirement for the form of contract will be a properly completed official West Lindsey District Council order raised through the Financial Management System Purchasing Module. An accompanying letter or e mail, cross-referenced to the order, should give further details if necessary. For the higher value contracts it may be pertinent to have a formal contract document signed by both parties.
- All Awarded Contracts of £5,000 and over shall be published on the Contract Register. Contracts under £5,000 will be entered at the discretion of the Service.

- The Service will be responsible for updating the contract on the management module through the term of the contract.

Contracts from £25,001 to £75,000

- Procurement of contracts for £5000 and over shall be carried out through the Electronic Tendering Portal.
- Pre-Procurement approval is required from Strategic Lead or Executive Director Management Team.
- Procurement at this level has two options.
 - Option 1 – Seek a minimum of three written quotations.
 - Option 2 – Advertise the opportunity on Source Lincolnshire and Contracts Finder. This process will be conducted through the Open Procedure. Permission must be sought from the Executive Director of Resources
- Quotations must be based on a Request for Quotation (RFQ) document including a written specification with Terms and Conditions.
- The Service will be responsible for updating the contract in the management depository through the term of the contract.
- The requirement for the form of contract will be a properly completed official West Lindsey District Council order raised through the Financial Management System Purchasing Module and a formal contract document signed by both parties.
- Awarded contracts over £25,000 shall have an award notice published on Contracts Finder within 30 days of sign off of contract documentation by both parties.

Contracts from £75,001 up to the EU Threshold

- Procurement of contracts for £5000 and over must be carried out through the Electronic Tendering Portal.
- Pre-Procurement approval is required from Executive Director Management Team.
- Procurement at this level has two options.
 - Option 1 – Seek a minimum of four written quotations.
 - Option 2 – Advertise the opportunity on Source Lincolnshire and Contracts Finder. This process will be conducted through the Open Procedure. Permission must be sought from the Executive Director of

Resources

- Tenders over £75,000 should be coordinated by Procurement Lincolnshire, with all tender documentation issued electronically by and returned to the relevant officer as advised by Procurement Lincolnshire.
- The requirement for the form of contract will be a properly completed official West Lindsey District Council order raised through the Financial Management System Purchasing Module and a formal contract document signed by both parties.
- Awarded contracts over £25,000 shall have an award notice published on Contracts Finder within 30 days of sign off of contract documentation by both parties.

8.2 REQUEST FOR QUOTATIONS (RFQ'S)

RFQ's are the Council's preferred method of undertaking procurement within the value thresholds identified in section 7.

As a minimum, quotation documentation must include the following details as a minimum:-

- A date and time for the receipt of the quotations;
- Specification
- Pricing schedule (including any discounts or deduction options);
- The period over which the contract is to be performed;
- The timing of the supply;
- Arrangements for payments;
- Terms and Conditions from the Councils' Standard Terms and Conditions for Services or Works:
- Any requirement specific terms and conditions
- Evaluation criteria and award procedure.

In addition, the RFQ can also include:-

- Management and Monitoring requirements and service levels;
- Quality or outcomes required;

The quotation must also state that the Council is not bound to accept any tender or quotation.

All Quotations with an estimated value of £5000 and over, should ideally be received electronically through a secure vault. If this option is not practical quotations can be received in a plain sealed package by the date and time previously specified. They must be marked "Quotation for" with the name of the contract but with no mark to identify the sender.

If quotations are received through an electronic vault they are to be opened by the

Contracts & Procurement Officer or other designated procurement officer.

If quotations are received in hard copy, they are to be endorsed with the date and time of receipt and kept by the Contracts & Procurement Officer in a secure place until the time of opening.

Quotations (hard copy) are to be opened at one time by the Contracts & Procurement Officer and witnessed by another officer with a record being kept of all quotations.

Quotations received after the time specified or in envelopes/packages which identify the sender may not be considered.

Any anomalies or apparent errors in the quotation will be clarified by the Contracts & Procurement Officer and a record of the outcome kept on file.

The Council should accept in writing the quotation that represents the best value for West Lindsey.

8.3 APPROVED LISTS

Approved lists may be used in conjunction with RFQ's to select Economic Operators. Approved lists may be used when recurrent transactions need to be priced individually and cannot easily be aggregated and priced in a single tendering exercise.

Approved lists may not be used if the estimated total aggregated spend for contracts to be placed under the approved list, over a 48 month period, may exceed the relevant EU threshold. When this might occur, a Dynamic Purchasing system or Framework agreement would be a more suitable and compliant approach.

Suppliers to be entered onto an Approved List must have both their financial and technical ability assessed to ensure they are fully able to comply with the requirements.

The list shall be reviewed annually and re-advertised at least every three years. The review will consider the financial, technical ability and performance of those suppliers on the list.

Suppliers no longer qualified will be deleted from the list with a written record kept justifying the deletion.

Suppliers may be entered onto the list at any time between advertisement and re-advertisement as long as they comply with the requirements.

On re-advertisement, all suppliers currently on the list must be invited to reapply.

All Approved Lists must be transparent, non-discriminatory and proportionate. The lists must also be available for public inspection.

8.4 INVITATION TO TENDER (ITT) BELOW THRESHOLD

If it is considered that the RFQ process will not deliver the required outcome, a full tendering exercise may be undertaken.

If the total contract value is estimated to be below EU threshold, the Invitation to Tender (ITT) should follow an Open procedure. This a single stage tender process where all bidders submitting a response will be evaluated, there will be no assessment of bidders, through a Standard Selection Questionnaire (SSQ) for the purpose of reducing the numbers of bidders invited to bid for the contract

For works contracts which are above the Services EU threshold and below the Works OJEU threshold, a Restricted Tendering process is permitted by the Public Contract Regulations 2015, which means an SSQ can be included in the tendering process.

8.5 TOTAL CONTRACT VALUE

The total contract value will need to be estimated in order to identify the correct procurement process. All total values will exclude Value Added Tax.

The value will be calculated as follows:

Fixed Term contracts – total estimated value of the supplies, services or works to be supplied over the period including extensions.

Indeterminate Length contracts – estimated annual value for 4 year period. Continuance of these contracts will only be permitted after a cost review and best value assurance has been ascertained on a periodic timescale.

Consultancy contracts – daily rate multiplied by duration of assignment

Concession Contracts – estimated total value of concessionaire's total turnover generated over the duration of the contract

Framework agreements – estimate of the total throughput expected to be placed through the framework in order to provide some additional capacity for unexpected requirements.

Periodic purchases for the same requirement, from the same or different suppliers, must be aggregated over a minimum 12 month period.

Where the Council is only making a part payment, the value from all contributors must be totaled to obtain estimated total value.

9. ABOVE OJEU THRESHOLD PROCUREMENT

Where the estimated total contract value is over the EU threshold, advice must be sought from Procurement Lincolnshire.

There are several tender procedures available:- Open procedure, Restricted procedure, Competitive Dialogue, Competitive Procedure with Negotiation, Innovation Partnership.

In an Open procedure all bidders will be evaluated. In other procedures bidders will be de-selected at SSQ stage, prior to completion of the full tender document. Bidders should also be informed of the reasons for de-selection in a pre-tender shortlisting process, at the point of de-selection.

9.1 STANDARD SELECTION QUESTIONNAIRE

The SSQ is structured in 3 separate parts:

Part 1 of the SSQ covers the basic information about the supplier, such as contact details, trade memberships, details of parent companies, etc.

Part 2 covers a self-declaration regarding whether or not any of the exclusion grounds apply.

Part 3 covers a self-declaration regarding whether or not the company meets the selection criteria in respect of their financial standing and technical capacity.

A Part 1 and Part 2 declaration is mandatory from potential suppliers to declare that they have not breached any of the exclusion grounds.

If a potential supplier, or any organisation has breached any of the exclusion grounds, the organisation has the opportunity to explain how and what action they have taken to rectify the situation (this is called self-cleaning).

You must not add to or change the questions in Part 1 or Part 2 of the Standard Selection Questionnaire. Deviations are permissible for the supplier selection questions in Part 3, but must be reported.

9.2 STANDARDS AND AWARD

The Award Criteria is used to determine which of the Bidders will be awarded the contract and they are assessed as part of the ITT.

Public contracts must be based on the Most Economically Advantageous Tender 'MEAT'. Award Criteria must be designed to secure a sustainable outcome which represents Value for Money and quality for the Council.

Award criteria can be:

- Lowest price or total cost
- Based on specified qualitative, environmental or social criteria
- Best price/quality ratio

It may also include:

- Quality, including technical merit, aesthetic and functional characteristic, accessibility
- Innovative characteristics
- Organisation, qualification and experience of staff assigned to performing the contract
- After sales service and technical assistance, delivery conditions and process

It must not include:

- Non-commercial considerations i.e.,
 - Terms and conditions of employment by suppliers of their workers
 - Terms on which suppliers contract with their sub-contractors
 - Suppliers business activities or interests with other areas of government
 - Conduct of suppliers or workers in industrial disputes
 - Any political, industrial or sectarian affiliations or interests of suppliers
 - Financial support or lack of, by the suppliers for any institution to or from which the authority gives or withholds support
 - Workforce matters and industrial disputes
 - Use or non-use by suppliers of technical or professional services provided by the authority under the Building act 1984.
 - Matters which discriminate against suppliers from the European Economic Area or signatories to the Government Procurement Agreement
 - Selection/Suitability Criteria

9.3 COMMUNICATION WITH SUPPLIERS

All communication with suppliers will take place through an electronic tendering portal.

The Contracts & Procurement Officer or Procurement Resource will publish all documents relating to the procurement. No substantial modification to the documentation is permitted once it has been published.

No verbal communication regarding the documents must be undertaken with bidders during the tender process. Communication must be conducted through the electronic tendering portal.

If a competitive dialogue process is used, oral communication is permitted within the dialogue phases of the procurement. Advice should be sought from Procurement Lincolnshire before this process is undertaken.

9.4 UNDERTAKING A TENDER

When considering a tender process, it is in the Council's interest to ensure that the Bidders are given sufficient time in which to prepare and submit a tender and that as much relevant information is disclosed to allow Bidders to submit a competitive offer.

The Invitation to Tender (ITT) must include:

- A specification – this must describe clearly the council's requirements
- Any proposed contract mobilisation or implementation

- A process to enable the Council to ensure the Supplier meets its obligations
- Exit strategy and potential decommissioning
- A statement that the council is not bound to accept any tender received
- Timeline for the procurement process, including clarification deadlines and process for return of tenders through the electronic tendering portal
- The award criteria and weightings where relevant
- The evaluation procedure
- The Form of Tender and collusive tendering certificate

9.5 CLARIFICATIONS PRIOR TO SUBMISSION

During the tender process, Bidders are allowed to submit questions regarding the tender documentation. All questions are to be submitted through the electronic tendering portal. The Council will then respond through the portal ensuring both the clarification and response is shared with all Bidders, except when the response would disclose confidential Bidder information.

9.6 PRESENTATIONS

Presentations are no longer permitted to be assessed as part of the procurement process unless presenting is a material component of the specification.

The evaluation of presentations must be defined within the Award Criteria of the ITT and the following undertaken:

- Contemporaneous notes are collected detailing all questions, responses and points raised
- Questions to be concentrated on the evaluation requirements

9.7 EVALUATIONS AND SCORING

Tenders shall be evaluated, recorded and awarded in accordance with the Award Criteria detailed in the RFQ or ITT, and the award criteria and any sub-criteria should be kept to a minimum to enable the evaluation process to be more manageable.

The evaluation and scoring meeting will be chaired by the Contracts & Procurement Officer or Procurement resource from Procurement Lincolnshire, the chair is not allowed to be part of the evaluation panel.

The evaluators must evaluate the Bidder submission alone, no other documentation or knowledge of the Bidder can be included, and the written record must demonstrate why the highest scoring Bidder provided the best submission.

Evaluators are required to reach a consensus score with agreed comments. The scores and comments for all the Bidders shall be objective and in line with the Award criteria. Any commentary may be disclosed to Bidders if there is a legal challenge and the evaluation process is an activity where the risk of challenge is high.

9.8 CLARIFICATIONS DURING EVALUATION

Any unclear or ambiguous aspects of the bids shall be clarified with the Bidder through the electronic tendering portal. Clarifications during the evaluation process shall not be used to extract additional components of the bid, but to ascertain the extent of the Bidder's offer.

Any response subject to a clarification request by the council shall not be scored until the clarification has been received.

9.9 AWARD

Where the estimated total value of the contracts exceeds the EU threshold, all Bidders shall be informed of the intention to award to the successful bidder. A Standstill period of 10 calendar days will be in force after the notification to allow unsuccessful bidders to challenge the decision.

Once the 10 day period has expired, the contract may be formally awarded to the successful supplier. Contract documentation will then be drawn up for signatures.

If the decision is challenged the council will immediately inform Procurement Lincolnshire for advice.

In the case of unforeseen circumstances outside the control of the Council, the 10 day standstill period can be waived, after confirmation with Legal Services and Procurement Lincolnshire.

The Contracts & Procurement Officer or Procurement resource will inform all bidders of the reason for the award and provide feedback. This must include:

- The award criteria;
- Scores for the relevant sections of the tender for the bidder who is to receive the debrief;
- The deadline for the standstill period and the date after which the council is able to award the contract;
- Evaluation commentary for the Bidder
- Name of the winning Bidder

10. REPORTING REQUIREMENTS

It is a requirement of the Public Contract Regulations, on completion of an over EU threshold tender process, for a written procurement report to be drawn up, to include at least:

- Name and address of the contracting authority, subject matter, and value of contract
- Names of selected bidders and reasons for selection
- Names of deselected bidders and reason for deselection
- Name of successful bidder and reasons why its tender was selected
- Justification for use of competitive procedures with negotiation and competitive dialogues in accordance with regulation 26 (PCR's)

- Justification for use of negotiated procedures without prior publication, in accordance with regulation 32 (PCR's)
- The reason for non-award of contract
- The reason for not using the electronic tendering portal
- Any conflicts of interest identified and measures taken.

A copy of the report must be submitted to the Cabinet Office or European commission on request.

Sufficient documentation must be kept to justify all decisions taken in all stages of the procurement process.

The documentation must be kept for a minimum of 12 months for records of unsuccessful tenders and 6 years in relation to the successful tender.

11. CONTRACT FORMATION

Every contract, including the appointments of consultants or interims, with a total contract value of £5,000 and above, including extensions, must be recorded on the Council's electronic Contract Register.

No amendments must be made to the contract, or terms and conditions, without first consulting Legal Services or Procurement Lincolnshire. Any amendments agreed during the clarification process will be stated in the clarifications list as an Appendix to the contract document.

Every contract must clearly state appropriate governance obligations where it involved the processing of personal data.

Procurement Lincolnshire advice must be obtained for contracts involving:

- Leasing arrangements
- Use of supplier terms and conditions
- A total contract value in excess of £75,000
- Complex documentation

12. CONTRACTS SIGNED UNDER HAND

The officer responsible for obtaining the signature for the contracts shall ensure that the person signing it has the authority to do so.

A signature will be required for all contracts up to a total term of 6 years and not in excess of the EU threshold.

13. CONTRACTS SIGNED UNDER SEAL

A contract should be sealed where:

- The council may wish to enforce the contract for more than 6 years after its end;

- The total contract value is over the EU threshold
- Legal Advice has been provided to this effect
- Where the Council has paid no consideration for goods or services, or the carrying out of works

14. PREVENTION OF CORRUPTION

Officers engaged in procurement processes must not invite or accept any gift or reward in respect of the award or performance of any contract.

The onus will be on the officer to prove that anything received was not received corruptly.

On submission of tenders, the ITT must include an anti-collusion statement signed by the Bidder, this is a declaration of good standing confirming that the Bidder has not met any grounds for mandatory exclusion.

15. CONTRACT MANAGEMENT

All contracts, whatever the value, shall require some form of management methodology to be able to evidence that they are: Efficient, Economic and Effective.

A hard copy of all contracts, requiring further documentation than a Purchase Order must be kept in a central location and it is the responsibility of the Contracts & Procurement Officer to ensure it is done.

All contracts must have a named Contract Manger for the life of the contract.

16. CONTRACT MONITORING

All contracts will be monitored and reviewed on a regular basis, subject to the requirement. Areas for monitoring will include:

- Adherence of the specification
- Compliance with the terms and conditions
- Attainment of performance standards and service levels
- Change protocol
- Payment arrangements
- User satisfaction
- Data protection

17. CONTRACT VARIATION & EXTENSION

The Contracts & Procurement Officer must ensure that all variations and extensions to contracts are made in accordance with the provisions included within the contract.

Any variations to the original contract must not result in a substantial modification or change to exceed 50% of the initial total contract value.

All variations and extensions must be within the scope of the original procurement and must be signed by both parties.

A copy of any variation or extension must be kept with the original contract documentation.

18. FINANCIAL CONTROL

Where expenditure is expected to exceed the contract price, this should be reported as follows –

Contract Figure £	Executive Director of Resources (S151) £	Executive Director Management Team £	Committee £
Up to £25,000	Up to 5,000	Over 5,000 to 10,000	Over 10,000
£25,001 to £75,000	Up to 7,500	Over 7,500 to 15,000	Over 15,000
£75,000 above	Up to 10,000	Over 10,000 to 25,000	Over 25,000

The reporting requirement does not apply where contract growth is in accordance with the provisions of the contract.

Financial Procedures Rules regarding virement still apply to all additional expenditure.

Appendix 4
Other General Amendments already agreed by Council

Ref	Section /Page Ref	Amendment required	Amendment Agreed by
	Part IV/ Page 29 /34	<p>RESOLVED that the Chief Operating Officer be appointed as Director of West Lindsey Trading Limited and its subsidiaries.</p> <p>As result delegation 18 on page 29 ,previously granted to the Chief Executive, has been MOVED to page 34</p>	Council 3 July 2017
Page 234	<p>Part IV / Page 3</p> <p>Part IV / Page 4</p> <p>Part IV / Page 29</p>	<p>RESOLVED that: -</p> <p>(a) the following amendments be made to the Constitution: -</p> <ul style="list-style-type: none"> • Part IV / Page 3 - Corporate Policy and Resources Committee Terms of Reference, the following footnote be added: - “This Committee can meet concurrently with the Prosperous Communities Committee” • Part IV / Page 4 - Prosperous Communities Committee Terms of Reference, the following footnote be added: - “This Committee can meet concurrently with the Corporate Policy and Resources Committee” • Part IV/ Page 29 – Responsibility for Functions - Head of Paid Service, the additional delegation be added: - “to call concurrent meetings of the policy committees when it is considered prudent and efficient to do so in accordance with the agreed protocol <p>As a result all of the above have been inserted</p>	Council 4 September 2017

Appendix 4
Other General Amendments already agreed by Council

	<p>Part IV / Page 29</p> <p>Part IV /Page 33</p>	<p>RESOLVED that the Monitoring Officer be appointed as the Council’s Electoral Registration Officer.</p> <p>As result delegation 16 on page 29 ,previously granted to the Chief Executive, has been MOVED to page 33 under the Monitoring Officer</p>	<p>Council 4 September 2017</p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 235</p>	<p>Part IV Page 40/41 Delegated Powers – Development Management</p>	<p>RESOLVED that the RECOMMENDATION from Prosperous Communities Committee be accepted and the Constitution be amended as follows, in order to permit Neighbourhood Plans to proceed to referendum without the need for approval by Prosperous Communities Committee :-</p> <p>“Part IV Page 40/ 41- Chief Operating Officer – Delegated Powers</p> <p>The following delegated power be included:-</p> <p>To accept the Examiner’s report and approve a neighbourhood plan may advance to Public Referendum following a successful independent examination in accordance with the Localism Act 2011 and the Neighbourhood Plan Regulations 2012”</p> <p>As a result the above has been inserted</p>	<p>Council 13 November</p>

Appendix 4
Other General Amendments already agreed by Council

<p>Part IV Page 29 /33</p>	<p>RESOLVED that recommendations from the Chief Officer Employment Committee be approved and</p> <ul style="list-style-type: none"> (a) Mark Sturgess be appointed as the Council’s Head of Paid Service; (b) Alan Robinson be appointed as the Council’s Returning Officer; and (c) the post of Chief Executive be deleted from the establishment and the necessary amendments be made to the Constitution to reflect such. <p>As a result delegation 9 on page 29 (To be Head of Paid Service under Section 4 of the Local Government and Housing Act 1989) has been DELETED as this is no longer required as the whole section will be renamed Head of Paid Service.</p> <p>Delegation 14 on page 29 ,previously granted to the Chief Executive, has been MOVED to page 33 under the Monitoring Officer</p> <p>Numerous amendments have been made throughout the whole Constitution to reflect that the post of Chief Executive no longer exists. This has effected the Articles, Responsibility for Functions primarily.</p>	<p>Council 22 January 2018</p>
<p>Part VI – Members Allowances</p>	<p>RESOLVED that the new rates, with regard to Members’ Allowances for the Civic Year 2018 – 2019 be approved</p> <p>New Scheme shown at Appendix 4 a</p>	<p>Council January 2018</p>

Appendix 4
Other General Amendments already agreed by Council

	Part VII – Management Structure	New Structure shown at Appendix 4b	Council January 2018
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Constitution of West Lindsey District Council

Part VI

Members' Allowances Scheme

Scheme of Members' Allowances 2017/18

Contents

Section

1. Basic Allowance 1

2. Special Responsibility Allowances 1

3. Co-optees' Allowance 1

4. Dependant Carers' Allowance 1

5. Travelling Allowances 2

6. Subsistence Allowances 2

7. Payment of Allowances 3

8. Avoidance of Duplication Allowances 3

9. Election to Forego Allowances 4

10. Submission of Claims 4

11. Back-dating 4

Appendices

1) Rates of Allowances 5

2) Approved Duties 7

1. Basic Allowance

- 1.1 Every Member of the Council (subject to any election made under Section 9 of this Scheme) shall receive, for the period of this Scheme, the amount shown as Code A in Appendix 1 as a basic allowance.

2. Special Responsibility Allowances

- 2.1 The following Members of the Council (subject to any election made under Section 9 of the Scheme) shall receive for the period of this Scheme the amounts shown and set out in Appendix 1 as special responsibility allowances, namely:

	Code
Leader of Council	B
Deputy Leader(s)	C
Chair of Council	D
Vice Chair of Council	E
Chairman's Civic Allowance	F
Vice Chairman's Civic Allowance	G
Committee Chairs	H
Committee Vice-Chairs	I
Leader of the Opposition	J
Deputy Leader of the Opposition	K
Minority Group Leaders	L

- 2.2. For the Chairs of time-limited sub-committees, one twelfth of the relevant special responsibility allowance will be paid for each month (or part thereof) that the sub-committee is in operation.

3. Co-optees' Allowance

- 3.1 Subject to any election made under Section 9 of this Scheme, any person who is **not an elected member** but is appointed by the Council to a committee or sub-committee shall be paid an allowance, as shown as Code M in Appendix 1, for the period of this Scheme.
- 3.2 If the co-optee is the Chairman of the committee or sub-committee, he/she shall instead receive the same amount as is paid to Councillors who hold these offices.

4. Dependant Carers' Allowance

- 4.1 Members will be entitled to claim a dependant carers' allowance up to the rate shown at Appendix 1, code N.
- 4.2 Dependant carers' allowance will be paid on the basis of actual claims (up to the maximum amount), subject to the receipt of invoices not from a family member.

5. Travelling Allowances

- 5.1 Members may claim travelling expenses for carrying out approved duties (see Appendix 2). Mileage claimed should normally be from the Member's usual place of residence and for travelling by the shortest practicable route. Members may also claim back the cost of any parking fees or tolls incurred in connection with approved travelling.
- 5.2 The rate for travel by private motor vehicle shall not exceed Code O per mile as set out in Appendix 1.
- 5.3 The rate for travel by motorcycle shall not exceed Code Q per mile as set out in Appendix 1
- 5.4 That rate for travel by bicycle shall not exceed Code R per mile as set out in Appendix 1
- 5.5 Members carrying passengers who would otherwise be entitled to claim a travelling allowance for the same journey may claim a passenger supplement of Code P per passenger (up to a maximum of four) per mile.
- 5.6 The rate for travel by public transport shall not exceed the ordinary first class fare. Any member who wishes to travel standard class may elect to do so.
- 5.7 The rate for travel by taxi-cab is the actual fare and gratuity paid. Taxis can only be used where public transport is not available and the councillor would otherwise be unable to attend the meeting.
- 5.8 The rates for the use of a hired car shall also be Codes O and P.

6. Subsistence Allowances

(For amounts relating to Codes used, see Appendix 1)

- 6.1 Where Members, in carrying out an approved duty referred to in Appendix 2, necessarily incur expenditure on meals, they may claim subsistence allowance. The rate of subsistence allowance shall not exceed the amounts shown below.
- | 6.2 | Code |
|---|-------------|
| a) Absence of more than four hours but no more than eight hours – only the cost of one meal can be reimbursed up to a maximum of £15. | S |
| b) Absence of more than eight hours but no more than 12 hours – only the cost of two meals can be reimbursed up to a maximum of £25. | T |
| c) Absence of more than 12 hours but no more than 16 hours - only the cost of three meals can be reimbursed up to a maximum of £33. | U |
| d) Absence of more than 16 hours but not including an overnight stay – only the cost of four meals can be reimbursed up to a maximum of £40. | V |
| 6.3 In the case of an absence overnight from the usual place of residence | W |
| 6.4 except that, for such absence overnight in London or for the purposes of attending an annual conference (or annual meeting) of the Local Government Association, the rate shall not exceed code | X |

- 6.5 The rates specified above shall be reduced by an appropriate amount in respect of any meal provided free of charge by any authority or body during the period to which the allowance relates.
- 6.6 Receipts must be provided for subsistence claimed and attached to the claim form. However, when main meals (i.e. a full breakfast, lunch or dinner) are taken on trains during a period for which there is an entitlement to day subsistence, the reasonable actual cost of the meals (including VAT) may be reimbursed in full.
- 6.7 For the purpose of this Section, a twenty-four hour period begins and ends at 3am.

7. Payment of Allowances

- 7.1 Beginning in April, one twelfth of the following allowances will be paid on the 21st day of each month (or, where this falls on a Saturday, Sunday or public holiday, the preceding bank working day):
- Basic allowance
 - Special responsibility allowances
 - Co-optees' allowances
- 7.2 Where the term of office of a Councillor or co-optee begins or ends otherwise than at the beginning or end of the period to which this Scheme relates, payment of the allowances will be apportioned on a daily basis up to or from the day the office ends or begins.
- 7.3 The payment of the following allowances will be made on the basis of claims submitted in accordance with Section 10 of this Scheme:
- Dependant carers' allowance
 - Travelling allowance
 - Subsistence allowances
 - Reimbursement of the cost of an eye test up to a maximum of £20 in a 2 year period
- 7.4 Payments will be withheld when a Member ceases to be a Member or is in any other way not entitled to receive allowances.

8. Avoidance of Duplication of Allowances

- 8.1 Where, in any period, a Councillor performs approved duties as a member of more than one authority or becomes entitled to payment of travelling and subsistence allowances and to comparable payments from any other authority, the following provisions shall apply for the avoidance of duplication in claims and payments.
- a) Where a Councillor in respect of a duty specified in Appendix 2 also performs at the same time another approved duty which entitles him/her to comparable payments from any other authority, he/she may not claim an allowance from both the Council and the other authority. In order to comply with this paragraph, he/she may claim from whichever authority liable to meet the claim that he/she thinks fit, but from only that one.

- b) Where a Councillor successively performs in any period duties in respect of each of which he/she is entitled to allowances or comparable payments from any other authority, he/she may not claim in total a greater amount in respect of that period than would have been payable had all the duties performed by him/her as a member of only one of those authorities.
 - c) A Councillor shall not be entitled to take expenditure on travelling into account for the purposes of more than one claim.
 - d) A Councillor shall not be entitled to take any period of absence from his usual place of residence into account for the purpose of more than one claim.
- 8.2 District Council Members who are also Members of the County Council may claim allowances from each Council for the same 24 hour period provided that the claim on each Council is in respect of separate approved duties and that no other payment is received specifically for performing these duties.
- 8.3 A claim for any payment under this Scheme shall include a statement that the claimant has not made, and will not make, another claim in respect of the matter to which the claim relates.

9. Election to Forego Allowances

- 9.1 Any member who wishes to forego any part of his/her entitlement to any allowance under this Scheme may do so by giving notice in writing to the Monitoring Officer.
- Basic, special responsibility and co-optees' allowances will be paid automatically unless such notice is given.

10. Submission of Claims

- 10.1 All claims should be submitted monthly, in arrears, to the Democratic Services Team to arrive no later than the 2nd of each month wherever possible (*or the previous Friday when the 2nd falls at a weekend or on a bank holiday*), to enable them to be processed in the monthly payroll run for payment on the 21st of the month. Claims received after the above date will not be paid until the following month.
- 10.2 Claims must be submitted within three months of the date on which the duty in respect of which the entitlement to the allowance arises is carried out.

11. Back-dating

- 11.1 Where this Scheme is amended and it affects allowances payable for the year in which the amendment is made, entitlement to such allowances as are changed will apply with effect from the beginning of the year in which the amendment is made.

Rates of Allowance

Appendix 1

Amount Code	Description	2018/2019
A	Basic Allowance	£5,480
B	SRA - Leader of Council	£12,180
C	SRA – Deputy Leader/s (in the event of two or more being nominated, the payment to be shared)	£4,415
D	SRA -Chair of Council	£3,900
E	SRA – Vice-Chair of Council	£1,340
F	Civic Allowance for the Chairman of Council	£1,575
G	Civic Allowance for the Vice-Chairman of Council	£430
H	SRA – Committee Chairs*	£3,045
I	SRA – Committee Vice-Chairs**	£1,440
J	SRA – Leader of the Opposition (in the event of the Council being a 'hung' ¹ Council, the Leaders of the two largest groups be paid the same special responsibility allowance as for the Leader of the Opposition)	£4,415
K	SRA – Deputy Leader of the Opposition	£800
L	SRA – Minority Group Leaders (per group member)	£95
M	Co-optees' Allowance – A payment of £60 for the first four hours of attendance at a meeting/event and a second payment for attendance in excess of four hours. The first four hours would commence from the start time of the meeting (To be paid when not chairing a meeting).	
N	Dependant Carers' Allowance (maximum per hour) (to follow the minimum wage)	£10.00
O	Car Allowance (per mile) (the mileage rate to be	£0.45

¹ Hung Council – where no group has the majority of seats

increased or decreased in accordance with any changes to the tax efficient rate authorised by the Inland Revenue)

P	Passenger Supplement - (First passenger supplement of £0.031 and additional passenger £0.021)	
Q	Motorcycle Allowance (per mile)	£0.25
R	Bicycle Allowance (per mile)	£0.21

Subsistence -

S	Absence of more than four hours but no more than eight hours – only the cost of one meal can be reimbursed up to a maximum of £15.	
T	Absence of more than eight hours but no more than 12 hours – only the cost of two meals can be reimbursed up to a maximum of £25	
U	Absence of more than 12 hours but no more than 16 hours- only the cost of three meals can be reimbursed up to a maximum of £33	
V	Absence of more than 16 hours but not including an overnight stay – only the cost of four meals can be reimbursed up to a maximum of £40	
W	Overnight	£83
X	Overnight (London or LGA)	£208

*Excluding Licensing Committee and Regulatory Committee Chairs

** Excluding Regulatory Committee Vice Chairs

Licensing Committee Chair	£1522.50
Regulatory Committee Chair	£1522.50
Licensing Committee Vice Chair	£720
Regulatory Committee Vice Chair	£720

Note: SRA – Special Responsibility Allowance

Appendix 2

Approved Duties

The following are approved duties for which members may, if they wish, claim dependant carers', travelling and subsistence expenses:

1. The attendance by a Councillor at meetings of the Council, committees, sub- committees and task and finish groups.
2. The attendance by a Councillor at a site visit organised by the Council, a committee, sub-committee or task and finish group or by a member of the Council's management team in pursuance of its business.
3. The attendance by a Councillor at a seminar organised by an officer, committee or sub-committee of the Council to which members of the Council are invited.
4. The attendance of a Councillor at consultation meetings outside their ward organised by an officer, committee or sub-committee of the Council for the purposes of, or in connection with, the discharge of the Council's functions.
5. The attendance of a Chairman of a committee, sub-committee or task and finish group, or, in his/her absence, his/her Vice-Chairman at any meeting of another committee, sub-committee or task and finish group of the Council pursuant to a resolution specifically requesting him/her to attend.
6. The attendance by a Councillor at an official meeting convened by a Government Department to which the Council has been invited to send a representative(s).
7. The attendance by a Councillor as a member of a delegation appointed by the Council, the appropriate policy committee or the Chief Executive to attend a meeting with the local MP or a Minister of the Crown for the purpose of, or in connection with, the discharge of the Council's functions.
8. The attendance by a Chairman and Vice-chairman of Council, a committee, sub-committee or task and finish group at a briefing for a particular meeting of the Council, committee, sub-committee or task and finish group as appropriate to the office.
9. The attendance by Group Leaders/Spokespersons and Committee Chairmen (or Deputies or Vice-chairmen if the Group Leader/Spokesperson or Committee Chairman is unable to attend) at Group Leaders'/Spokesperson's and Committee Chairmen's meetings and at liaison meetings with Lincolnshire County Council and/or other bodies similarly organised by the Chief Executive.
10. The attendance by a Councillor at meetings of the Town/Parish Council(s)/Meeting(s) in his/her ward provided the meeting is not within the Councillor's own parish.
11. The attendance by a Councillor at meetings of an appropriate area summit.
12. The attendance by a Councillor appointed to a LGA Executive by the Council or his/her Group on the LGA.

13. The attendance by Members of the Council at meetings where he/she is engaged on Council business pertinent to their position.
14. The attendance by the appropriate Chairman (or his/her nominee) at any of the following conferences approved by the Council -
 - Chartered Institute of Housing
 - Local Government Association Conference
 - CIPFA Conference
 - Rural Commission Conference
 - Institute of Leisure and Amenity Management Conference
15. The attendance by the Council's nominated representative (or the nominated reserve in his/her absence) at meetings of any of the following outside organisations to which he/she has been appointed by the Council or one of its committees, provided the meeting is outside the Councillor's ward:
 - Acis Housing Group Local Management Board
 - Age UK Lindsey - East and West Lindsey Divisional Committee
 - Ancholme Internal Drainage Board
 - British Trust for Conservation Volunteers
 - Central Lincolnshire Joint Strategic Planning Committee
 - District Councils Network
 - East Midlands Council
 - Gainsborough Adventure Playground Association
 - Gainsborough Community Hotel
 - Gainsborough Old Hall Partnership
 - Gainsborough Town Centre Partnership
 - Groundwork Creswell, Ashfield and Mansfield
 - Health Scrutiny Committee for Lincolnshire
 - Healthwatch Provider Network meeting
 - Heritage Trust of Lincolnshire
 - Humberside International Airport Consultative Committee
 - LGA General Assembly
 - Lincoln and District Citizens Bureau Finance Sub-Committee
 - Lincoln Area Dial-a-Ride Management Committee
 - Lincolnshire Branch of the Campaign for the Protection of Rural England
 - Lincolnshire Forum for Agriculture and Horticulture
 - Lincolnshire Police and Crime Panel
 - Lincolnshire Sports Partnership
 - Lincolnshire Waste Partnership
 - Lincolnshire Wolds Countryside Management Project
 - Local Crime Prevention Panel
 - PATROL (CPE)
 - Pensions Committee
 - Robin Hood Doncaster Sheffield Airport Consultative Committee
 - Scunthorpe & Gainsborough Water Level Management Board

16. The attendance by Members of the Council at meetings where he/she is engaged on Council business pertinent to their position.
17. The attendance by the appropriate Chairman (or his/her nominee) at any of the following conferences approved by the Council -
 - Chartered Institute of Housing
 - Local Government Association Conference
 - CIPFA Conference
 - Rural Commission Conference
 - Institute of Leisure and Amenity Management Conference
18. The attendance by the Council's nominated representative (or the nominated reserve in his/her absence) at meetings of any of the following outside organisations to which he/she has been appointed by the Council or one of its committees, provided the meeting is outside the Councillor's ward:
 - Acis Housing Group Local Management Board
 - Age UK Lindsey - East and West Lindsey Divisional Committee
 - Ancholme Internal Drainage Board
 - British Trust for Conservation Volunteers
 - Central Lincolnshire Joint Strategic Planning Committee
 - District Councils Network
 - East Midlands Council
 - Gainsborough Adventure Playground Association
 - Gainsborough Community Hotel
 - Gainsborough Old Hall Partnership
 - Gainsborough Town Centre Partnership
 - Groundwork Creswell, Ashfield and Mansfield
 - Health Scrutiny Committee for Lincolnshire
 - Healthwatch Provider Network meeting
 - Heritage Trust of Lincolnshire
 - Humberside International Airport Consultative Committee
 - LGA General Assembly
 - Lincoln and District Citizens Bureau Finance Sub-Committee
 - Lincoln Area Dial-a-Ride Management Committee
 - Lincolnshire Branch of the Campaign for the Protection of Rural England
 - Lincolnshire Forum for Agriculture and Horticulture
 - Lincolnshire Police and Crime Panel
 - Lincolnshire Sports Partnership
 - Lincolnshire Waste Partnership
 - Lincolnshire Wolds Countryside Management Project
 - Local Crime Prevention Panel
 - PATROL (CPE)
 - Pensions Committee
 - Robin Hood Doncaster Sheffield Airport Consultative Committee
 - Scunthorpe & Gainsborough Water Level Management Board

- SPARSE
 - Sure Start Gainsborough Partnership Board
 - Trustees of Charles Cooper Trust
 - Trustees of Dixons Almshouses
 - Trustees of Francis Barker Trust
 - Trustees of Gainsborough Education Charity
 - Trustees of W G Rose Memorial
 - Upper Witham Internal Drainage Board
 - West Lincolnshire Community Safety Partnership Strategic Group
 - West Lindsey Churches Festival
 - West Lindsey Citizens' Advice Bureau Executive Committee
 - West Lindsey Dementia Action Alliance
 - West Lindsey Domestic Abuse Service
 - Witham Third Internal Drainage Board
 - Wolds Community Transport Association Limited
19. The attendance by a council/committee appointed Member Champion, at a meeting or event deemed relevant to the appointed position.

Notes

1. The Scheme will NOT reimburse the costs of meals and/or accommodation where they are paid for as part of a conference fee but the member chooses to eat and/or stay elsewhere.
2. Some of the outside organisations pay travelling and subsistence allowances themselves and the Member should claim from the organisation and not the Council where that is the case.

Constitution of West Lindsey District Council

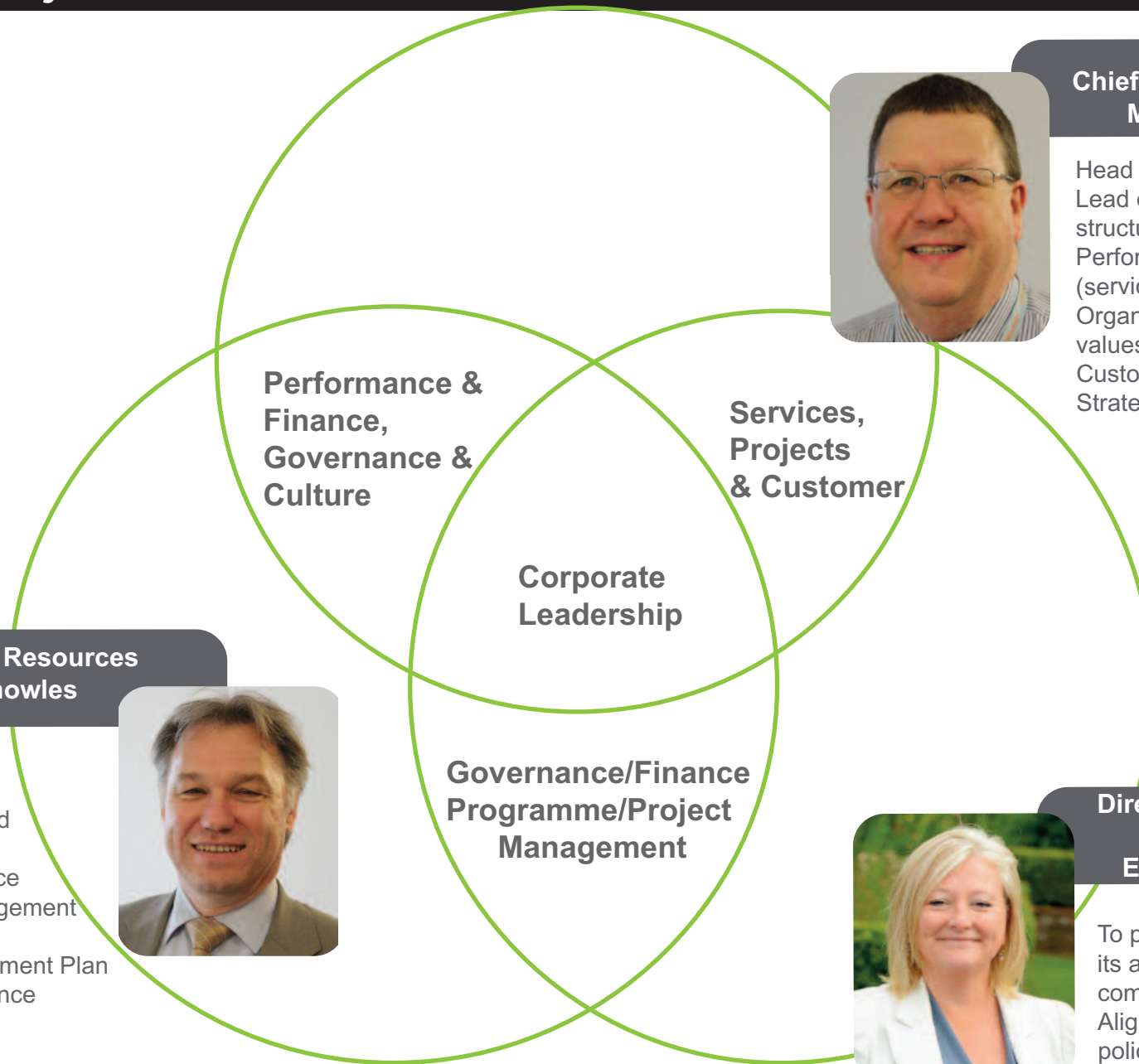
Part VII

Management Structure



Director Objectives

Page 251



**Chief Operating Officer
Mark Sturgess**



Head of Paid Service (interim)
Lead on cultural change, staff structure, customer experience
Performance management (services)
Organisational vision, mission and values
Customer First Programme
Strategic emergency planning

**Director of Resources
Ian Knowles**



Strategic direction:
Budget Strategy and finance
Financial governance
Performance management Framework
Workplace Development Plan
Corporate Governance

**Director of Commercial & Growth
Eve fawcett - Moralee**



To position the council to maximise its ability to achieve economic and commercial growth.
Align the council with national policy, GLLEP, Midlands Engine, industrial strategy, devolution
Mainstream commercial culture

Chief Executive
Vacant

Director of
Resources
Ian Knowles

Chief Operating
Officer
Mark Sturgess

Director of Economic
Growth & Commercial
Eve Fawcett-Moralee

Page
252

Strategic Lead
Governance &
People
Alan Robinson

Strategic Lead
Customer First
Michelle Carrington

Strategic Manager
Services
Ady Selby

Corporate Policy
Manager
James O'Shaughnessy

POD Manager
Emma Redwood

Performance &
Programme Manager
Darren Mellors

Finance & Business
Support Manager
Tracey Bircumshaw

Corporate Systems
Development & ICT Manager
Jeannette Anderson

Customer Strategy &
Services Manager
Lyn Marlow

Operational Services Team

Managers
Simon Smoothey
Rob Gillioit
Steve Leary

Licensing & Local Land
Charges Manager
Phil Hinch

Revenues Manager
Alison McCulloch

Benefits Manager
Angela Matthews

Building Control Manager
.Vacant

Housing & Enforcement
Manager
Andy Gray

Enterprising Communities
Manager
Grant White

Wellbeing & Health
Manager
Michelle Howard

Planning &
Developmental Manager
Oliver Fytche-Taylor

Growth & Regeneration
Manager
Joanna Walker

Communities & Commercial
Programme Manager
Karen Whitfield

Property & Assets
Manager
Gary Reeve

Strategic Lead—Governance & People Monitoring Officer
Alan Robinson
01427 676509 / 07775 026237



Human Resources & Communications
Governance
Democratic Services
Elections
Member code of conduct
Monitoring Officer

Growth & Regeneration Manager
Jo Walker
01427 676633

Growth Team
Gainsborough Regeneration
Food Enterprise Zone
Economic Strategy
Market Town Regeneration
Rural Regeneration



Strategic Lead—Customer First
Michelle Carrington
01427 675134 / 07890 610173

Customer First Programme
Customer Services
ICT/Systems Development



Communities & Commercial Programme Manager
Karen Whitfield
01427 675140 / 07790 923001



Programme—Crematorium
Regeneration, tourism, Mayflower 400
Food Enterprise Zone
Economic Strategy
Market Town and Rural Regeneration &
Leisure Contract & Renewal
Environmental Energy Projects
Trinity Arts Centre

Strategic Manager Services
Ady Selby
01427 675154 / 07810 658296



Operational Services, Licensing,
Revenues, Benefits, Building Control.
Garden Waste Consultation,
Gainsborough Markets Review,
Depot renewal/relocation,
Operational & Tactical Emergency
Planning

Property & Assets Manager
Gary Reeve
01427 676561

Capital Works Schemes
Asset Management
Repairs & Maintenance
Car Parking
Facilities & Estates Management



Planning & Development Manager
Oliver Fytche-Taylor
01427 676564 / 07810 658395



Policy—Central Lincs/Local Plan
Development Management –Planning Applications
Neighbourhood Planning
Conservation & Trees
Major Projects

Finance & Business Support Manager
Tracey Bircumshaw
01427 676560 / 07790 922712

Financial Services
Treasury Management
Insurance
Creditors / Fraud
Company Support



Corporate Policy Manager & Deputy Monitoring Officer
James O'Shaugnessy
01427 676537 / 07920 295576

Corporate Systems Development & ICT Manager
Jeannette Anderson
01427 676649 / 07917 051437

Page 254

Governance:
Risk
Audit
Information Governance
Procurements
Democratic Services



Systems Development
Corporate IT systems / website
Street Naming & Numbering
Intelligent Client—shared ICT service
OS Liaison officer



Performance & Programme Manager
Darren Mellors
01427 676547

Customer Strategy & Services Manager
Lyn Marlow
01427 676684 / 07810 658364



Project & Programme Board
Performance Management
Business Intelligence

Customer Services
Translation Services
Digital Volunteers
Out of Hours contract
Complaints & compliments



Waste & Recycling Team Manager
Rob Gilliot
01427675105 / 07810 658297



Waste Services
Recycling

Street Cleansing Team Manager
Simon Smoothery
01427 675123 / 07776 163770

Street Cleansing
Markets Operations
Page 255



Commercial Waste Manager
Steve Leary
01427 675176 / 07810 658298



Commercial Waste
Waste Policies

Revenues Manager
Alison McCulloch
01427 676508

Council Tax
Business Rates
Sundry Debtors



Benefits Manager
Angela Matthews
01427 676551



Housing Benefit
Local Council Tax Support

People & OD Manager
Emma Redwood
01427 676591 / 07429 043998

Human Resources
Payroll
Pensions
Communications
Health & Safety—Corporate



Housing & Enforcement Manager
Andy Gray
01427 675195 / 07500 033532



Public Protection
Environmental Protection
Community Safety & ASB
Disabled Facilities Grants
Housing & Planning Enforcement
Food, Health & Safety-External
Selective Licencing

Enterprising Communities Manager
Grant White
01427 675145 / 07810 658396

Page 256

Grant Schemes
Councillor Initiative Funds
Rural Transport
Community Engagement
CCTV
Voluntary and Community Sector



Wellbeing & Health Manager
Michelle Howard
01427 676609 / 07810 658303



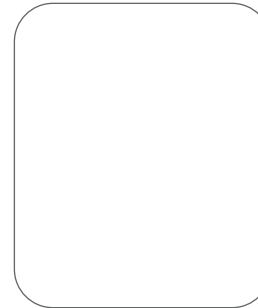
Safeguarding & Prevent
Home Choices
Homelessness
Housing Register
Domestic Abuse
Health & wellbeing—district
Employment & Skills

Licencing & Local Land Charges Manager
Phil Hinch
01427 676610 / 07810 658378



Licencing—Premises / Taxis
Land Charges
Stray Dogs / Kennel Contract
Public Health Funerals

Building Control Manager
Vacant



Building Control
Building Regulations
Dangerous Structures
(Out of Hours)



Part IV

Responsibility for Functions



Responsibility for Functions

Contents

Policy

Council	1
Corporate Policy and Resources Committee.....	3
Prosperous Communities Committee	5

Regulatory

Governance and Audit Committee.....	7
Licensing Committee	10
Regulatory Committee	11
Planning Committee	12
Regulatory Sub-Committee	13
Licensing Sub-Committee	14

Other

Challenge and Improvement Committee	16
Standards Sub-Committee	20
Independent Disciplinary Panel	20
Joint Staff Consultative Committee	21
Remuneration Panel	22
Housing Appeals Board	23

Officers

Officers General	24
Chief Executive and Directors	26
Chief Executive	24
Head of Paid Service	28
Director of Resources	30
Monitoring Officer	33
Chief Operating Officer	34
Director of Economic and Commercial Growth	45
Corporate Delegations.....	47
Proper Officers	59

Reviewed May 2017

Council

The following functions will only be exercised by the full Council:

1. To approve and adopt the following plans and strategies which together make up the Council's budgetary and policy framework:
 - Budget¹ and Council Tax including council tax base
 - Corporate Plan
 - Community Safety Plan (Crime and Disorder Reduction)
 - Local Plan
 - Housing Strategy Statement
 - Statements of Licensing Policy and Gambling Policy
 - Commercial Plan
 - Pay Policy Statement
2. To consider and determine whether any additional plans or strategies, both statutory and non-statutory, should be adopted or approved;
3. To adopt and change the Constitution when necessary after consideration by the Governance and Audit Committee;
4. At the annual meeting to appoint the Leader and Deputy Leader of the Council;
5. To consider a resolution to remove the Leader and/or Deputy Leader and appoint a replacement Leader and/or Deputy Leader;
6. At the annual meeting to appoint the Chairman and Vice-Chairman of the Council;
7. To agree and/or amend the terms of reference for committees, deciding on their composition and making appointments to them;
8. To appoint representatives to outside bodies;
9. To adopt an allowances scheme under Part VI of the Constitution;
10. To determine any changes to the name of the district;
11. To confirm the appointment and the dismissal of the Head of the Paid Service;
12. To consider advice, views and recommendations from the Independent Panel (Section 27a of the Localism Act) and agree action to be taken in relation to chief officer/statutory officer disciplinary matters.

¹ The budget includes the allocation of financial resources, including the setting of fees and charges, for different services and projects, proposed contingency funds, the council tax base, setting the Council Tax, controlling the Council's borrowing requirement and capital expenditure in line with CIPFA's "Prudential Code for Capital Finance in Local Authorities", and the setting of virement limits.

13. To designate the Head of Paid Service, Monitoring Officer, Chief Finance Officer (Section 151 Officer) and Electoral Registration Officer / Returning Officer.
14. To receive and consider reports from the Council's three statutory officers;
15. To make, amend, revoke, re-enact or adopt bye laws and to promote or oppose the making of local legislation or personal bills;
16. To consider those matters referred to it from time to time by the policy committees, the overview and scrutiny committee and by other council committees;
17. To confer the title of Honorary Alderman and Freeman;
18. To adopt the Council's Codes of Conduct.
19. To exercise all local choice functions which the Council decides should be undertaken by itself rather than the policy committees;
20. To consider and debate motions raised by Councillors;
21. To debate issues that are the subject of petitions signed by a specified number of people (as set out in the Petitions Scheme in the appendix to the Constitution);
22. To approve the appointment of external auditors for five financial years commencing 1 April 2018 and the approval of the Terms of Reference.
- ~~23.~~ To consider all other matters which, by law, must be reserved to Council.
- ~~23-24.~~ To adopt neighbourhood plans following a successful referendum.

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Corporate Policy and Resources Committee

As the principal committee of the Council to be responsible for:

1. The formulation (but not the adoption or approval) of:
 - (a) the Policy Framework,
 - (b) the budget; and
 - (c) the Council's objectives and priorities.
2. The control and management of resources, including land, property, finance and staff to further the Council's objectives, including the delegation of specific budgets to the Prosperous Communities Committee for a specific purpose, for the services quoted in their Terms of Reference.
3. Ensuring compliance with the Council's budget including its revenue and capital budgets and the management of the Council's assets.
4. The performance framework of the council.
5. The approval of the Committee timetable for each municipal year.
6. The exercise of the Council's functions relating to:
 - Equality and Diversity
 - Health and Safety (as an employer)
 - Voluntary Sector
 - Climate change
 - Information Assurance
7. The adoption and approval of strategies and policies not forming part of the Policy Framework apart from those policies for which delegated power is given to the ~~Chief Executive~~Head of Paid Service to approve under Part IV of this Constitution.
8. The exercise of any function, duty or power of the council which is not delegated to another Committee, Sub-Committee or an officer, or reserved for decision by full Council under this Constitution or by law.
9. To recommend fees and charges for service areas within its remit or following a recommendation from the Prosperous Communities Committee, to full Council.
10. In addition to recommending fees and charges to Council on an annual basis, CP&R has the delegation to change individual fees and

charges where the Authority needs to respond to market changes or changes to the cost base.

~~11.~~ Approving the creation of any new legal entity and appointments of directors or other statutory officers onto the Board of the legal entity.

~~11.12.~~ Approval of the annual business plans of any wholly owned, companies, joint ventures or other legal entity in which the Council has an interest, and accounts for the Group Holding Company and its individual subsidiaries

~~12.13.~~ To make appointments to be Member Champions deemed to be relevant to the remit of the Committee.

This Committee can meet concurrently with the Prosperous Communities Committee.

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Prosperous Communities Committee

To be responsible for the following areas:

1. The regeneration, housing and planning strategies which together form the council's approach to place shaping.
2. The Council's role in the community around health and crime and disorder including the well being of the community and the development of partnerships.
3. The Council's approach to community interaction and engagement.
4. To manage any budget assigned to the Committee by the Corporate Policy and Resources in relation to the service areas listed under paragraph 5.
5. All services under these strategic areas :
 - a. Strategic Housing
 - b. Home Options
 - c. Private Sector Housing
 - d. Enabling Affordable Homes
 - e. Supporting People
 - f. Economic Development
 - g. Markets and Car Park Policy
 - h. Tourism
 - i. Countryside Management and Open Space
 - j. Support to Business
 - k. Growth
 - l. Litter, Recycling, Waste and Street Cleansing
 - m. Anti Social Behaviour
 - n. Family Intervention
 - o. Public Protection and Environmental Issues
 - p. Public Health
 - q. Transport
 - r. Leisure and Culture
 - s. Planning and Development
 - t. Land Charges
 - u. Cemeteries and Bereavement services

~~6.~~ The Prosperous Communities Committee is responsible for overseeing an effective partnership approach throughout the Council. The Prosperous Communities Committee is responsible for approving protocols, delegations, including frameworks to inform decisions around partnership engagement. The Prosperous Communities Committee is the focus for forming partnerships with other local public, private, voluntary and community sector organisations to address local needs (where there is a financial implication this will need to be considered by the Corporate Policy and Resources Committee).

~~6-7.~~ Exercising the Council's statutory functions in these areas.

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- ~~7.8.~~ Authorising the institution, prosecution or defence of any legal proceedings in connection with the functions of the committee.
- ~~8.9.~~ Adopting any relevant plans, strategies and policies other than those identified for adoption by the Council or the Corporate Policy and Resources Committee.
- ~~9.10.~~ To recommend fees and charges for service areas within its remit to Corporate Policy and Resources / full Council.

~~10.11.~~ To make appointments to be Member Champions deemed to be relevant to the remit of the Committee.

This Committee can meet concurrently with the Corporate Policy and Resources Committee.

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Governance and Audit Committee

To be responsible for:

(a) Corporate Governance

1. Monitoring the operation of the Council's Constitution and keeping its terms under review, including all procedure rules.
2. Considering and making recommendations on any proposal to make changes to the constitution prior to its consideration by the Council.
3. To inform the work of the Remuneration Panel in advance of them making submissions to Council.
4. To keep under review the terms of reference of member level bodies and delegations of Council functions to committees and formally appointed bodies and officers.
5. Agreeing and updating regularly the Council's Local Code of Governance.
6. Monitoring its operation and compliance with it, and using it as a benchmark against performance for the Annual Governance Statement.
7. Following a decision of Council to undertake a community governance review to agree the terms of reference for and conduct such a review, making recommendations to Council who will determine the outcome of such reviews.
8. Exercising functions relating to elections and parishes set out in Part D of Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (or any replacement or amendment of it).
9. Reviewing the adequacy of the Council's corporate governance arrangements (including matters such as internal control and risk management) and approving the annual governance statement.
10. To approve the financial and contract procedure rules between Annual Councils.

(b) Accounts and Audit

1. Considering the Council's arrangement relating to accounts including;
 - (i) the approval of the statement of accounts and any material amendments of the accounts recommended by the auditors;

- (ii) to keep under review the Council's financial and management accounts and financial information as it sees fit.
2. Considering the Council's arrangements relating to the external audit requirements including the receipt of the external audit reports so as to:
 - (i) inform the operation of the Council's current or future audit arrangements;
 - (ii) provide a basis for gaining the necessary assurance regarding governance prior to the approval of the Council's accounts.
 3. Considering the external auditor's report to those charged with governance on issues arising from the audit of the accounts.
 4. Considering the Council's arrangements relating to internal audit requirements including:
 - (i) considering the Annual Internal Audit report, reviewing and making recommendations on issues contained therein;
 - (ii) monitoring the management and performance of internal audit;
 - (iii) agreeing and reviewing the nature and scope of the Annual Audit Plan.
 5. Considering summaries of specific internal audit reports of significance or as requested.
 6. Considering reports from internal audit on agreed recommendations not implemented within a reasonable timescale.
 7. Considering specific reports as agreed with the external auditor.
 8. Recommending to the Council the appointment of the Council's external auditor.
 9. Scrutinising the draft Treasury Management Strategy.
- (c) Regulatory Framework (Assurance Framework)**
1. Reviewing any issues referred to it by the ~~Chief Executive~~Head of Paid Service, an Executive Director, the Chief Finance Officer or any Council body.
 2. Monitoring the effective development and operation of risk management and corporate governance in the Council.

3. Monitoring Council policies on confidential reporting code, anti-fraud and anti-corruption policy and Council's complaint process.
4. Approving payments or providing other benefits in cases of maladministration as required and making recommendations arising from any review of a report of the Local Government Ombudsman.

(d) Ethics and standards

1. Promote and maintain high standards of conduct by Councillors and co-opted members.

Note:

Any Member wishing to serve or substitute on this Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting, and in particular members must receive training prior to approval of the Annual Statement of Accounts.

Nominations be sought to form a pool of trained substitutes in order to ensure that decisions are made by fully trained members.

The Leader of the Council, other group leaders, the Chairman of the Challenge and Improvement Committee and the Chairman of the Standards Sub-Committee may be required to attend this committee but may not be appointed to it.

The committee will include at least one independent member and the normal term of office shall be four years.

Licensing Committee

To be responsible for:

1. Exercising the Council's functions as licensing authority so far as required or permitted by the Licensing Act 2003, as amended, in accordance with sections 6, 7, 9 and 10 of that Act, associated regulations and the delegation set out in appendix 1 of the Statement of Licensing Policy.
2. Recommending the setting and adoption of the Statement of Licensing Policy to the Council.
3. Exercising the Council's functions as licensing authority under the relevant sections of the Gambling Act 2005, associated regulations and the delegations set out in appendix 1 of the Gambling Policy (Statement of Principles).
4. Recommending the setting and adoption of the Gambling Policy to the Council.
5. Making arrangements for any hearing in relation to these responsibilities to be considered and determined by the Licensing Sub-Committee for matters relating to the Licensing Act 2003 or Gambling Act 2005.
5. **Note: Any Member wishing to serve or substitute on this Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.**

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Regulatory Committee

To be responsible for:

1. Exercising the Council's full remit of licensing functions (with the exception of Licensing Act 2003 and Gambling Act 2005) under the relevant Acts and Regulations including the functions and responsibilities regulations.
2. Exercising the Council's full range of duties and responsibilities in respect of food premises and approving the Food Law Enforcement Plan.
3. Exercising the Council's full range of duties and responsibilities under the Environmental Protection Act and associated regulations.
4. Recommending the setting and adoption of policies relating to Taxi and Private Hire Licensing to the Prosperous Communities Committee.
5. Making arrangements for any hearing in relation to these responsibilities to be considered and determined by the Regulatory Sub-Committee for matters relating to all other matters, not covered by the legislation applicable to the Licensing Committee
6. Discharging the Council's functions under Part I of the Health and Safety at Work etc Act 1974 other than in its capacity as an employer.
7. Recommending the setting and adoption of other relevant policies to the Prosperous Communities Committee as necessary.
8. The granting of Public Space Protection Orders (PSPO)

Note: Any Member wishing to serve or substitute on this Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.

Planning Committee

1. To be responsible for the following areas:
 - To determine and advise upon planning applications and local authority development proposals
 - Street naming and numbering
 - Building Regulations
 - Public Path orders
 - Certificates of lawfulness
 - Agreements under section 106 of the Town and Country Planning Act 1990
 - Other agreements associated with specific applications
 - Advertisement consents
 - Conservation area consents
 - Revocation/modification orders
 - Enforcement proceedings
 - Tree Preservation orders
 - Consents to fell/lop trees
 - Listed Buildings consents
 - All other notices, demands, permissions and consents or otherwise referred to in Town and Country Planning legislation
2. To make or issue observations and representations on development proposals by the County Council and neighbouring authorities.
3. Conservation and heritage.
4. To administer the registration provisions contained in Town and Country Planning legislation.
5. To exercise the Council's statutory functions in accordance with building regulations and associated legislation.
6. To authorise the institution, prosecution or defence of any legal proceedings in connection with any functions of this committee.

Note: Any Member wishing to serve or substitute on this Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.

Regulatory Sub-Committee (a sub-committee of the Regulatory Committee)

To discharge, in accordance with statutory requirements and Council policy, the council's registration, licensing and enforcement responsibilities in respect of all licensing matters, including:

- (a) hackney carriage and private hire
- (b) street and house to house collections
- (c) street trading
- (d) pet shops
- (e) animal boarding and breeding
- (f) riding establishments
- (g) skin piercing (personal and premises licences)
- (h) caravan sites
- (i) scrap metal licences
- (j) dangerous and wild animals
- (k) zoos
- (l) sex shops and sexual entertainment venues
- (m) appeals against notices served by officers in relation to these functions
- (n) performing animals
- (m)(o) hypnotism

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Note:

Any Member wishing to serve or substitute on this Sub-Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.

Any member of the Regulatory Committee may be called upon to sit on the Regulatory Sub-Committee to hear applications for review pertaining to the above matters (three Members plus one reserve).

The quorum shall be three Members.

Meetings of the Regulatory Sub-Committee be convened as and when necessary.

Licensing ~~Sub~~Licensing Sub-Committee **(A sub-committee of the Licensing Act 2003 Committee)**

To discharge the responsibility for liquor licensing including -

- a) Application for Personal Licence – if Police Objection
- b) Application for Personal Licence – if unspent convictions
- c) Application for Premises Licence/Club Premises Certificate – if relevant representation is made and not withdrawn.
- d) Application for Provisional Statement – if relevant representation is made.
- e) Application to vary Premises Licence/Club Premises Certificate – if relevant representation is made.
- f) Application to vary designated premises supervisor – if a Police objection
- g) Application for transfer of Premises Licence – if a Police objection
- h) Application for Interim Authority – if a Police objection
- i) Application to review Premises Licence/Club Premises Certificate
- j) Decision to object when local authority is a consultee and not the relevant authority considering the application.
- k) Determination of an objection to a Temporary Event Notice by the Police or Environmental Health Officer.
- l) Application for premises licences where representations have been received and not withdrawn.
- m) Application for a variation to a licence where representations have been received and not withdrawn
- n) Application for a provisional statement where representations have been received and not withdrawn
- o) Review of premises licence
- p) Application for club gaming/club machine permits where objections have been made and not withdrawn
- q) Cancellation of club gaming/club machine permits
- r) Decision to give a counter notice to a temporary use notice.
- r/s) To make decisions relating to Personal Licences where the Authority becomes aware that a person has been convicted of a relevant or foreign offence, or been required to pay an immigration penalty after the licence was granted.

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Notes:

Any member of the Licensing Committee may be called upon to sit on the Licensing Sub-Committee to deal with applications under the Licensing Act 2003 (three Members plus one reserve).

Meetings of the Licensing Sub-Committee be convened as and when necessary.

The provisions of the Local Government (Committees and Political Groups) Regulations 1990 do not apply.

The quorum shall be three Members.

Any Member wishing to serve or substitute on this Sub-Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.

Challenge and Improvement Committee

1. To exercise the Council's responsibilities for overview and scrutiny and agree each year an operating methodology;
2. To conduct reviews of policy, services or aspects of service that have either been referred by a policy committee or the council, relate to the Forward Plan or have been chosen by the committee according to the agreed criteria for selecting such reviews;
3. To approve and keep under review an annual overview and scrutiny work programme, including the work programme of any scrutiny panels established in accordance with the Challenge and Improvement Committee work programme;
4. To approve the scope, timetable and method for each review by a scrutiny panel to put in place and ensure that such reviews are monitored and managed efficiently and in accordance with the Overview and Scrutiny Procedure Rules;
5. To make reports and recommendations to the Council, a policy committee or any other Council committee arising from the exercise of these terms of reference;
6. To consider the Forward Plan and comment as appropriate to the relevant Committee on proposed decisions which relate to services within their remit (before they are taken by the appropriate policy committee);
7. To exercise the powers of call in and scrutiny in relation to policy committee decisions made but not implemented, as set out in section 21(3) of the Local Government Act 2000 and challenge such decisions in accordance with the procedure set out in the Overview and Scrutiny Procedure Rules in Part V of this Constitution;
8. To comment on the proposed annual service and budget plans for all council services before final approval by the Corporate Policy and Resources Committee and Council;
9. To take an overview of the policies, forward plans and related authorities of all public bodies and agencies as they affect the council's area or its inhabitants;
10. To maintain under review the arrangements for the performance monitoring of Council services;

11. To discharge the statutory functions arising under section 19 of the Police and Justice Act 2006 relating to issues of crime and disorder and to develop and implement such procedures, protocols and criteria as deemed by the Committee to be appropriate.
12. This Committee has an operating methodology which is agreed annually at its first full meeting. This is contained within the appendices to the Constitution.

Standards Sub-Committee

(a sub-committee of the Governance and Audit Committee)

1. To promote and maintain high standards of conduct by Councillors and co-opted members.
2. To assist Councillors and co-opted members to observe the Members' Code of Conduct.
3. To advise the Council on the adoption or revision of the Members' Code of Conduct.
4. To monitor the operation of the Members' Code of Conduct.
5. To advise, train or arrange to train Councillors and co-opted members on matters relating to the Members' Code of Conduct.
6. To grant dispensations to Councillors and co-opted members from requirements relating to interests set out in the Members' Code of Conduct.
7. To exercise such other functions as the Council considers appropriate.
8. To exercise of 1 to 7 above in relation to the town/parish councils and their members in the council's area.
9. To grant and supervise exemptions from political restriction of posts.

Notes:

- The committee shall comprise six elected District Councillors and up to three non-voting parish representatives.
- The normal period of office of the parish members shall be four years and all such members shall retire along with elected Members
- Non continued compliance with the criteria for selection as an independent/parish member of the committee and the disqualifications for appointment as summarised in Sections 80 and 81 of the Local Government Act 1972 (with the exception of the requirement to attend meetings in a six month period) shall apply to the parish members.

- Quorum - A meeting of the Standards Sub-Committee shall not be quorate unless at least three elected Members (and one parish representative when the case in question concerns a Parish Councillor) of that Sub-Committee are present for its duration.
- This Sub-Committee, by formal resolution of full Council at its annual meeting, is not politically restricted.

Note:

Any Member wishing to serve or substitute on this Sub-Committee must have undertaken such training as deemed appropriate by the Monitoring Officer, and as a minimum, within the previous two years of the date of the meeting.

Chief Officer Employment Committee

To be responsible for:

1. Considering all employment matters relating to the Council's Statutory Officers (Head of Paid Service, Monitoring Officer and Chief Financial Officer) (apart from disciplinary and dismissal) in accordance with the Officer Employment Procedure Rules and statutory requirements and make recommendations to the full Council.
2. Determining all employment matters relating to Chief Officers who are not Statutory Officers in accordance with the Officer Employment Procedure Rules and statutory requirements.

Independent Disciplinary Panel

1. The Independent Disciplinary Panel (IDP) is a group of independent persons appointed under Section 28/7 of the Localism Act 2011 to form an independent panel to discuss and consider disciplinary matters in relation to the Council's Statutory Officers:
Head of Paid Service
Monitoring Officer
Chief Financial Officer
2. The IDP shall comprise at least two independent persons appointed in accordance with the following priority order:
 - a) A person who has been appointed by the Council and who is a local government elector;
 - b) Any other relevant independent person who has been appointed by the Council;
 - c) A relevant independent person who has been appointed by another Authority or Authorities.
3. The role of the Panel is to:
 - a) Discuss and consider disciplinary matters in relation to the Council's Statutory Officers;
 - b) Meet at least 20 working days prior to a meeting of Council to which the matter is referred.
 - c) To commission an impartial individual with the right skills and expertise to carry out an investigation.
 - d) Make recommendations to Council on disciplinary action or dismissal against the Council's Statutory Officers;
 - e) Exercise these functions in accordance with the Local Authority (Standing orders) (England) Regulations 2001 (as amended).
4. Remuneration to the IDP will be in accordance with the Localism Act 2011.

Joint Staff Consultative Committee

1. To establish regular methods of communication and negotiation between the Council and employees of the Council, in order to prevent differences and to adjust them should they arise, always provided that no question of individual discipline, promotion or efficiency shall be within the scope of the Committee.
2. To consider and advise on any relevant matter referred to it by any committee of the Council, or by any of the employee groups represented on the Consultative Committee.
3. To make recommendations to the Corporate Policy and Resources Committee as to the adoption of policies affecting employee interests (except those relating to the terms and conditions on which they are employed) or on any other matter referred to it.
4. The Consultative Committee may submit for consideration by, and the advice of, the appropriate national or provincial negotiating body established to deal with National Scheme of Conditions of Service affecting employees.

Remuneration Panel

To develop, review and recommend to the Council a scheme for the payment of members' allowances.

Notes:

- The Panel shall comprise five or six independent members.
- The period of office of the members of the Panel shall be four years.
- The Chairman shall be elected by the Panel annually.
- Non continued compliance with the criteria for selection as a member of the Panel and the disqualifications for appointment as summarised in Sections 80 and 81 of the Local Government Act 1972 (with the exception of the requirement to attend meetings in a six month period) shall apply to all members of the Panel.
- The Remuneration Panel will report in the first instance to the Governance and Audit Committee prior to referral to full Council.

Appeals Board

1. To hear appeals against decisions taken by the authority relating to homelessness cases.
2. To hear appeals against decisions taken by the authority relating to applications for housing.
3. To hear appeals against the initial decision made by the Revenues and Benefits Department on claims for discretionary housing payments.
4. To hear appeals against the decision made by the Director of Resources on applications for national non-domestic rate discretionary relief.
5. To hear appeals against decisions not to award Section 13A Council Tax Discretionary Relief

Officers

Introduction

1. The following delegations to officers are made under Section 101 of the Local Government Act 1972 and all other powers enabling such delegations. The delegations are made with the intent that they shall lead to a streamlining and simplification of the processes of the Council and, accordingly, should be interpreted widely rather than narrowly.
2. The ~~Chief Executive, and Executive~~ Directors are authorised to discharge the powers and duties necessary to carry out the Council's functions within the broad functional description set out in the following sections, together with the specific delegations which are specified, and should be taken to include powers and duties within those descriptions within all present and future legislation, and all powers incidental to that legislation, including the application of the incidental powers and duties under Section 111 of the Local Government Act 1972.
3. The delegations shall operate in addition to any previous delegations. Any reference to a specific section or statute shall be deemed to incorporate reference to any enactment amending, re-enacting or replacing that statute.

Overall Limitations

4. The following are not delegated to Officers:
 - (a) Any matter reserved by law to the Council, a committee or sub-committee.
 - (b) Any matter which is specifically excluded from delegation by resolution of the Council, a committee or sub-committee.
5. Officers may only exercise delegated powers in accordance with -
 - (a) Plans, schemes or strategies approved by, or on behalf of, the Council.
 - (b) Procedure Rules of the Council.
 - (c) Any statutory restrictions, guidance or statutory code of practice.
 - (d) The revenue and capital funding for the relevant service as approved by the Council, subject to any variations which are permitted by virtue of the Council's Financial Procedure Rules and Contract Procedure Rules.

- (e) The Council's Generic Equalities and other policies, procedures, standards and the Local and National Conditions of Service.
- 6. Where any matter contained within this Scheme of Delegation involves professional or technical considerations within the sphere of competence of another officer, the officer to whom authority has been delegated shall consult that officer before authorising action.
- 7. Where a delegated power is exercisable following consultation with the Chairman of a Committee, consultation shall take place with the Vice-Chairman in the absence of the Chairman.
- 8. Where an action is delegated to an officer via the Council, then such delegation shall be undertaken without undue delay.

Sub-Delegation

- 9. Officers may further delegate any function which has been delegated to them to another officer or officers providing that there is no statutory restriction on doing so.
- 10. Every sub-delegation shall be in writing.
- 11. In exercising any delegated function, officers shall be responsible for undertaking any appropriate consultation with the Council's Head of Paid Service, Monitoring Officer and/or the Chief Finance Officer before taking any decision.
- 12. Instead of exercising his/her delegated power in any matter, an officer may refer the matter to the appropriate committee/sub-committee/board etc.
- 13. Any power delegated to an ~~Executive Director in the absence of that Director~~ may be exercised by the ~~Chief Executive~~Head of Paid Service in their absence.
- 14. Where urgency dictates during periods of leave or sudden unexpected absence, delegations granted to the Chief Operating Officer or Director of Resources can be exercised by the other, except when the matter relates to a function which by law must be undertaken by either the head of Paid Service or the s151 Officer.
- 15. Functions which by law must be undertaken by the Statutory Officers cannot be sub-delegated and are set out elsewhere in this document.

Politically Sensitive Issues

- 16. Without derogating from the discharge of functions under these arrangements -

(a) Maintain close liaison with the Committee Chairman in whose

scope the Director's functions exist particularly in respect of controversial and sensitive issues.

- (b) Each Director shall also maintain close liaison with members representing the political groups in relation to any matter which in the opinion of the Director may be regarded as sensitive or contentious by any such group. The Director shall also notify the Committee Chairman and/or Leader of such items and keep them informed of progress.
 - (c) Where a member has made known to a director his/her legitimate interest in a matter or where a matter relates to or affects the member's ward the Director shall consult with that member and shall keep the member informed of significant developments relating to that matter and similarly brief the relevant committee chairman.
17. The existence of a delegation to a Director shall not require that officer to take a decision on that issue. Directors need to be aware of particularly controversial issues of concern to the Committees of the Council. In such circumstances he/she may refer the matter for guidance or decision by the Committee or the Council if he/she considers it is appropriate to do so at the earliest opportunity. In so doing the Director shall advise the Members concerned of the extent of his/her delegated powers relating to the matter.

~~Chief Executive and Directors~~ Executive Directors

To manage the area for which he/she is responsible including:

1. the day to day administration of personnel matters in accordance with Council policy excluding decisions on discretionary pension issues;
2. the exercise of those powers specifically mentioned in the Local Conditions of Service;
3. the procurement or provision of services required to discharge the Council's functions within his/her area of responsibility;
4. the management, furnishing and equipping of premises for which he/she is responsible;
5. the incurring of any expenditure contained in approved estimates in his/her area of responsibility;
6. the taking of all decisions within the purview of his/her service; and
7. the taking of any action required to implement a decision of the Council or any of its Committees, Sub-Committees etc.
8. To arrange for the renewal, on appropriate terms, of leases and licences within the purview of their service.
9. To respond to consultations from Government (including agencies) on proposals to introduce new policies, procedures or legislation or to alter existing policies procedures or legislation within the purview of their service.
10. To submit tenders/quotations up to the value of £75,000 for work for public bodies as defined by the Local Authority (Goods and Services) Act 1970 and to any other organisations permitted by legislation within the purview of their service.

11. To make minor house-keeping amendments to any such policy as agreed by the relevant Policy Committee on its adoption.

10.12. To ensure compliance with all adopted policies and procedures.

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Chief Executive Head of Paid Service

1. To exercise overall responsibility for corporate management and operational issues within existing budgets (including overall management responsibility for all staff and the terms and conditions on which they are employed)
2. To determine conclusively any question which may arise as to the interpretation and application of the "Responsibility for Functions".
3. In accordance with the provisions of the Local Government (Committees and Political Groups) Regulations 1990, to agree the overall allocation of seats to Groups resulting from the application of rounding.
(Limits on delegations: Following consultation with Group Leaders).
4. To determine any matter within the referred or delegated powers and duties of a committee/sub-committee/board/ working group which is so urgent that a decision must be made before the next meeting of that committee/sub-committee/board/working group is due to be held.
(Limits on delegations: Before making any decision pursuant to this delegated power, the Chief Executive Head of Paid Service shall consult with and take cognisance of the views of the Chairman of the relevant committee/ sub-committee/ board/ working group (or, in his/ her absence, the Vice-Chairman of that committee/ sub-committee/ board/ working group). Any decision taken by the Chief Executive Head of Paid Service under this delegated power shall be reported to Members within five working days of the decision being taken.
5. To determine the closing time of Council offices and depots on the last working day before Christmas Day.
(Limits on delegations: Following consultation with the Chairman of the Corporate ~~Policy and~~ Policy and Resources Committee).
6. To appoint substitute members to serve on committees and sub-committees in accordance with nominations put forward by the Political Groups on the Council.
7. For those organisations where representation is normally determined at Annual Council, to make appointments where vacancies exist following the annual meeting of Council.
(Limits on delegations: Following consultation with the Chairman of the Council).
8. To take all such action and proceedings and to sign all such directions, notices applications or other process in relation to Sections 77, 78 and 79 of the Criminal

Justice and Public Order Act 1994 as deemed to be necessary and appropriate on behalf of the Council.

(Limits on delegations: Following consultation with the Chairman of the Prosperous Communities Committee).

~~9. To be Head of Paid Service under Section 4 of the Local Government and Housing Act 1989.~~

~~10.9.~~ In the event of extreme inclement weather; or insufficient business to warrant calling a meeting or other unforeseen circumstance to cancel or postpone a meeting of the Council, a committee, sub-committee etc. or, where business dictates that a meeting, not already set out in the timetable, be required to be held, that meeting be called, in consultation with the relevant Chairman.

~~11.10.~~ To establish and maintain an accountability framework to implement devolved management arrangements.

~~12.11.~~ To determine and publicise a description of the overall structure of the Council showing the management structure and deployment of officers.

~~13.12.~~ To add entries to the Capital Programme provided that they are fully externally funded in consultation with the Leader of the Council and the Chief Finance Officer.

~~14. To be the Returning Officer for local Government elections.~~

~~15. To appoint appropriate Statutory Officers.~~

~~16. To be the Electoral Registration Officer.~~

~~13.~~ In the absence of the ~~Chief Executive~~ Head of Paid Service the delegated powers in 1-~~132~~ above may be exercised by a designated deputy.

~~17.14.~~ To call concurrent meetings of the policy committees when it is considered prudent and efficient to do so in accordance with the agreed protocol.

~~18. To be the Company Director of WLDC Trading Ltd and its Sure Staff subsidiaries (Sure Staff Lincs Ltd and WLDC Staffing Services Ltd)~~

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Director of Resources (Chief Finance Officer)

1. To exercise the proper administration of the Council's financial affairs under section 151 of the Local Government Act 1972 and section 114 of the Local Government Finance Act 1988.
2. To report on apparent unlawful expenditure, unlawful action causing loss or deficiency, or unlawful items of account in accordance with section 114 of the Local Government Finance Act 1988.
3. To negotiate with the Council's external auditor on the level and type of audit resources required to carry out the statutory and management audit requirements of the Council.
4. To write off debt up to £~~1~~2,500.
5. To operate the Council's bank accounts including confirmation of alterations to authorised signatory lists of agents.
6. To sign all necessary claim forms and certificates in respect of any grants or other funds payable to the Council under any statutory or other powers.
7. To maintain adequate insurance cover on behalf of the Council and to negotiate the settlement of any claims arising either with the Council's insurers or their appointed agents. ~~(Limits on delegation: On the advice of the Chief Executive/ Directors of the risks involved).~~
8. To approve claims on the Council's internal insurance fund.
9. To exercise the Council's statutory borrowing powers to finance capital and revenue expenditure pending the receipt of income and the lawful investment of surplus cash and external funds
10. To make and account for appropriate deductions from pay and to make appropriate employer contributions in respect of income tax, national insurance and the superannuation fund.
11. To increase long service awards, retirement gifts and death in service awards in line with the current retail price index from 1 April each year.
12. To approve new street names and numbering in respect of new development submitted by:
 - Parish Councils
 - Private developers, following approval by the local parish council concerned and Ward Councillors.
13. To write down sundry debts for cases subject to bankruptcy, liquidation or administration order proceedings
14. To administer all matters relating to Council Tax and Benefits.

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15. To act on behalf of the Council on matters relating to -
- (a) making proposals for alterations to the Valuation List.
 - (b) objections to proposals in rateable value/banding.
 - (c) agreement to alterations to proposals in rateable value/banding.
 - (d) appeals to local Valuation Tribunals.
- ~~(Limits on delegations: Following consultation with the Chief Executive).~~
16. To agree apportionment of rateable values in accordance with section 44a of the Local Government Finance Act 1988.
17. To write down Non-Domestic Rate and Council Tax outstanding in respect of each arrears case which is subject to formal bankruptcy or liquidation claims.
18. To authorise applications for national non-domestic rate relief up to £5,000 on hardship grounds in accordance with Section 49 of the LGFA 1988 and the Council's approved criteria.
19. To determine applications for national non-domestic rate discretionary relief in accordance with Section 47 of the LGFA 1988 and where the application accords with the Council's approved policy framework.
20. To determine applications, in accordance with the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2003 Section 76, for Council Tax Section 13A Discretionary Relief.
21. To appear on behalf of the Council at a Valuation Tribunal or Benefits Appeal Tribunal.
22. To determine applications for mandatory rate relief in accordance with Section 43 and Section 45 of the Local Government Finance Act 1988 (including the additional granting of 20% discretionary relief) Responsibility for Functions
23. To deal with renewals of applications under ~~7-19 and 22~~ above unless there is a change of circumstances.
24. To impose penalties in accordance with section 14(2) of the Local Government Finance Act 1992 on persons failing to supply information to or notify the billing authority regarding Council Tax liability.
25. To make the ~~initial~~ assessment and decision on claims for discretionary housing payments.
26. In accordance with the provisions of sections 101 and 223 of the Local Government Finance Act 1972, to prosecute and defend on behalf of the Council, or to appear on the Council's behalf in proceedings before a Magistrates Court relating to all and/or any of the matters referred to in the sub-paragraphs below -
- (e) proceedings relating to the obtaining of Liability Orders in respect of unpaid Council Taxes and National Non-Domestic rates;
-

- (f) proceedings relating to the collection and recovery of penalties;
 - (g) committal proceeding relating to unpaid Council Taxes and National Non Domestic rates;
 - (h) proceedings relating to the recovery of monies due to the Council either directly or under agency arrangements.
27. To determine applications for national non-domestic rate relief on hardship grounds or in accordance with Section 49 of the Local Government Finance Act 1988 and the Council's approved criteria.
28. To determine applications for national non-domestic rate discretionary relief in accordance with Section 47 of the Local Government Finance Act 1988 and where the application accords with the Council's approved policy framework.
29. To nominate the Council's Data Protection Officer.
30. To postpone the discount charge for all organisations specified by Section 156 of the Housing Act 1985 ~~and any other financial organisation where the mortgagor-account has not been conducted satisfactory.~~
(Limits on delegation: Following consultation with the Chairman or Vice-Chairman of the Prosperous Communities Committee).
31. To be the Council's Shareholder representative for the Group Holding Company and its individual subsidiaries.
32. To authorize short term cashflow loans to subsidiary companies to a maximum of £25k per subsidiary company.
- ~~33. To authorise the forming of a partnership arrangement where the value of works/services is no more than £25k.~~
34. With the Director of SureStaff, to agree the format and content of a Resourcing Agreement for the supply of services by the Council.
35. To approve amendments to the Capital Programme up to £25k.
36. To authorise grants up to £50k.
- ~~33-37. To authorise spend of up to £50k from Earmarked Reserves.~~
- 34-38. To carry out the role of the Senior Information Risk Owner (SIRO) in accordance with Local Public Services Data Handling Guidelines (Fourth Edition (Revised)), ~~sign, sign~~ Information Sharing Agreements, and determine and respond to requests under the Data protection Act 1998.

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Monitoring Officer

1. To take all such actions and decisions in the proceedings of the Lincolnshire Shared Legal Services Partnership.
2. To be the Electoral Registration Officer.
3. To be the Returning Officer for local Government elections.
4. To make, under Section 91 of the Local Government Act 1972, temporary appointments of members to town and parish councils following consultation with the Chairman of the Governance and Audit Committee.

Furthermore, use of this delegation will be reported to the Governance and Audit Committee for information.

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Chief Operating Officer

1. To be the authorising officer for surveillance under the Regulation of Investigatory Powers Act 2000 and as such can make requests for the Magistrates' Court to consider applications made under RIPA.

Public Protection

1. To decide, approve, determine, consider representations and applications, grant, vary, issue, relax, refuse, revoke, suspend, withdraw licences, make and amend licence conditions, registrations, certificates, permits, awards and authorisations in relation to the following legislation listed in section 3.
- 1.2. To be the Company Director of WLDC Trading Ltd and its Sure Staff subsidiaries (Sure Staff Lincs Ltd and WLDC Staffing Services Ltd)
- 2.3. To appoint, authorise, nominate, named persons to
 - (a) Administer, exercise powers, give direction, exercise the powers of entry, agree notices, act, take enforcement action including prosecutions, serving notice, carrying out work in default, including cost recovery
 - (b) Act as inspectors
 - (c) Act as a competent person
 - (d) Act in a statutory role
 - (e) Administer the provisions
 - (f) Determine confidential matters

Under the provisions in the acts, regulations, and any associated orders and regulations listed in paragraph 3 below.

- 3.4. The powers in paragraph 2 above apply to the following legislation:

Town Police Clauses Act 1847 & 1889 incorporated by the Public Health Act 1875.

~~The Dogs Act 1906 as amended by the Local Government Act 1988~~
~~Local Government Act 1972 s101 Lotteries,~~

Police, Factories, etc (Miscellaneous Provisions) Act 1916

Performing Animals Act 1925

Public Health Act 1936

House to House Collections Act 1939

National Assistance Act 1948 as amended by the National Assistance (Amendment) Act 1951.

Prevention of Damage by Pests Act 1949

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Pet Animals Act 1951
Hypnotism Act 1952
Caravan Sites and Control of Development Act 1960 (As amended by the Mobile Homes Act 2013)
Public Health Act 1961
Animal Boarding Establishments Act 1963
Scrap Metal Dealers Act 2013
Riding Establishments Act 1964 and 1970
Slaughter of Poultry Act 1967
The Agriculture (Miscellaneous Provisions) Act 1968
European Communities Act 1972
Breeding of Dogs Act 1973
Control of Pollution Act 1974
Health and Safety at Work etc Act 1974
Local Land Charges Act 1975
Dangerous Wild Animals Act 1976
Land Drainage Act 1976
Local Government (Miscellaneous Provisions) Act 1976 and the Town Police Clauses Act 1847
Land Charges Rules 1977
Refuse Disposal (Amenity) Act 1978
Zoo Licensing Act, 1981
Animal Health Act 1981
Local Government (Miscellaneous Provisions) Act 1982
Control of Asbestos Work Regulations and the Asbestos (Licensing) Regulations 1983.
Building Act 1984
Public Health (Control of Diseases) Act 1984
Food and Environment Protection Act 1985
Natural Mineral Waters Regulations 1985
Control of Pesticides Regulations 1986
Public Health (Infectious Diseases) Regulations 1988
Health & Safety (Enforcing Authority) Regulations 1989
Food Safety Act 1990
Environmental Protection Act 1990.
Breeding of Dogs Act 1991
Water Industry Act 1991
Dangerous Dogs Act 1991
Private Water Supplies Regulations 1991
Land Drainage Act 1991
Controlled Waste Regulations 1992
Clean Air Act 1993
Noise and Statutory Nuisance Act 1993
Sunday Trading Act 1994
Criminal Justice and Public Order Act 1994
Environment Act 1995

Noise Act 1996
Crime and Disorder Act 1998
Breeding and Sale of Dogs (Welfare Act) 1999
Vehicle (Crime) Act 2001
Police Reform Act 2002
Licensing Act 2003
Anti-social Behaviour Act 2003
Food Safety Act 1990 (Amendment) Regulations 2004
General Food Regulations 2004
Christmas Day (Trading) Act 2004
Official Feed and Food Controls (England) (Regulations 2005)
Clean Neighbourhoods and Environment Act 2005
Animal Welfare Act 2006
Health Act 2006
Gambling Act 2005
Sunbeds (Regulation) Act 2010
Food Hygiene (England) Regulations 2013
Food Information Regulations 2014
Anti-Social Behaviour, Crime and Policing Act 2014
The Microchipping of Dogs (England) Regulations 2015

5. To enter into Agreements relating to the adoption of sewers.
6. To deal with and adjudicate on complaints about high hedges under the Anti-Social Behaviour Act 2003.
7. In relation to hackney carriage and private hire vehicles – to determine applications for a short term exemption (3 months) on medical grounds for drivers who cannot fulfil duties under the Equality Act (note - longer terms exemptions will need to be considered by the Regulatory Sub-Committee).
8. Licensing Act 2003 – Delegated Authority be granted to Head of Paid Service to dispense with the need for a hearing when relevant representations are made in relation to the determination of a premises licence 18(3), variation of a premises licence 35(3), determination of a club premises certificate 85(3) and prior to the hearing the relevant representation(s) are subsequently withdrawn, and the authority, the applicant, and each person who has made such representation(s) agree that the hearing is unnecessary.
4. Sections 18(4)(a), 18(4)(b), 35(4)(a), 72(4)(a)(b) and 85(4)(a) apply as the necessary steps to deal with the application; to promote the licensing objectives and add/modify conditions.
5. To appoint, authorise, nominate, suitably qualified named persons or organisations to:
 - a) Administer, exercise powers, give direction, exercise the powers of entry,

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~~agree notices, act, take enforcement action including prosecutions, serving notice, carrying out work in default, including cost recovery~~

- ~~b) Act as inspectors~~
- ~~e) Act as a competent person~~
- ~~e) Act in a statutory role~~
- ~~e) Administer the provisions~~
- ~~f) Determine confidential matters~~

~~Under the provisions in the acts, regulations, and any associated orders and regulations listed in paragraph 3 below.~~

~~The powers in paragraph 2 above apply to the following legislation:-~~

- ~~Anti-Social Behaviour Act 2003~~
- ~~Anti-Social Behaviour, Crime and Policing Act 2014~~

Operational Services

1. To appoint, authorise, nominate, named persons to
 - (a) Administer, exercise powers, give direction, exercise the powers of entry,

agree notices, act, take enforcement action including prosecutions, serving notice, carrying out work in default, including cost recovery under the following legislation:

- Clean Neighbourhood and Environment Act 2009 (Section 47A)
 - Environment Protection Act 1990 (Section 33 and 46)
2. To alter the approved fees and charges for Gainsborough Market stalls and pitches for a limited period, in exceptional circumstances e.g. relocation of the market or significant loss of traders, in consultation with the Chairman of the Corporate Policy and Resources Committee.
 3. To amend the Code of Practice for Traders, should the need arise, in consultation with the Chairmen of the Corporate Policy and Resources and Prosperous Communities Committees.
 4. To approve the cancellation of markets in exceptional circumstances in consultation with the Chairmen of the Corporate Policy and Resources and Prosperous Communities Committees.
 - ~~5.~~ 5. To approve the dates of any extra markets in Gainsborough Market Place / Silver Street at any time of the year, in consultation with the Chairmen of the Corporate Policy and Resources and Prosperous Communities Committees.

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- ~~6.~~ 6. To set charges for the collection and disposal of commercial waste

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Development Management

1. To determine the following:
 - Applications for planning permission
 - Applications for Listed Building and Conservation Area Consent
 - Applications made under the Hazardous Substances regulations
 - Applications for consent to display advertisements
 - All prior approval applications

The above powers cannot be used if the following circumstances apply:

- (a) In the case of an application it is intended to determine in conflict with a representation received from a parish or town council, a neighbour or other person or organisation, that application will be referred to the Planning Committee for determination where, in the professional opinion of the Strategic Lead, appropriate Team Manager or senior officer within Development and Neighbourhoods or Strategic Growth:

- (i) The representation relates to a “planning matter”; and
- (ii) The representation and the planning matters raised are directly relevant to the application under consideration; and

(iii) The planning matters under consideration in the determination of the application are finely balanced.

(b) The application has been subject to a request by a Councillor, made during the formal 28 day consultation period within 28 days of the publication of the weekly list upon which the application first appeared and is supported by relevant planning policies and other material planning considerations that are directly relevant to the application being considered, to have it determined by the Planning Committee for one of the following reasons;

- (i) The application is of major importance or significance to the District as a whole and therefore requires the input of Councillors in its determination
- (ii) There is, in the opinion of the Councillor making the request, a valid planning reason why the application should be determined by the Planning Committee and this is supported by relevant planning policy.

It will be for the Chief Operating Officer or senior officer to decide in consultation with the Chairman of the Planning Committee, on the basis of the planning reasons given by the Councillor or planning policies referred to, whether the application should be referred to the Planning Committee for determination.

- (c) An application has been on deposit in the statutory register for a period of less than 28 days or the period allowed for consultation replies to be received has not expired, whichever is the later.
- (d) The applicant or agent is a Councillor.
- (e) The applicant or agent is from the immediate family of a Councillor.
- (f) The applicant or agent is an officer of the Council.
- (g) The applicant or agent is from the immediate family of an officer of the Council.
- (h) The Chief Operating Officer or senior officer within considers it appropriate that the application is determined by the Planning Committee.
- (i) Any application where the recommendation is for approval which is in conflict with a policy of the Central Lincolnshire Local Plan ~~(NB this will only come into force once the Central Lincolnshire Local Plan is adopted as part of the development plan for West Lindsey)~~ or any Neighbourhood Plan that has passed Regulation 14 stage, being those plans at either an official draft stage or 'made' (adopted) Neighbourhood Plan.

2. To determine all other matters which are part of the development management process, including (but not exclusively):

(a) Approve details to discharge conditions attached to planning permissions

- (b) To enter into negotiations and reach agreements concerning obligations, agreements and undertakings – including those to do with s106 of the Town and Country Planning Act 1990 and the Community Infrastructure Levy.
 - (c) To approve the details of agreements and obligations made under the planning acts (including those made under s106 of the Town and Country Planning Act 1990).
 - (d) To approve non-material amendments to planning permissions.
 - (e) To determine those organisations and individuals who should be consulted on planning and other applications.
 - (f) To deal with planning appeals.
 - (g) To decide the need for and content of environmental statements.
 - (h) To decline to determine applications where a previous application has been dismissed at appeal and the new application is substantially the same.
3. To make Tree Preservation Orders and to confirm orders where no objection – relevant under current legislation – has been made.
 4. To determine all applications to lop, top or fell protected trees.
 5. To determine notices to make safe dangerous trees in private ownership and to take action to make the tree/s safe.
 6. To determine all applications for the removal of hedgerows in accordance with the Hedgerow Regulations 1997.
 7. To confirm any unopposed footpath orders following the expiration of the statutory consultation period.
 8. To determine all applications relating to certificates of lawful use or development and related applications [NB the provisions set out in paragraph 1 points d to g with regard to officer and member applications and family relationships also apply to this category of application].
 9. To make objections to the issuing of operators licences under the Transport Act 1968 and the Goods Vehicles (Operators Licences Qualifications and Fees) Regulations 1984.
 10. To respond to consultations from neighbouring Councils on planning applications which might have an impact on the District, unless in the opinion of the Chief Operating Officer or senior officer that impact is of wider significance or of major importance to West Lindsey, under the duty to Co-operate.

11. To respond to consultations on proposals for major infrastructure developments within or having an impact upon the District, unless in the opinion of the Chief Operating Officer or senior officer that impact is of wider significance or of major importance to West Lindsey, under the duty to Co-operate.
12. To respond to consultations on pipeline consents within the District, unless in the opinion of the Chief Operating Officer or senior officer that impact is of wider significance or of major importance to West Lindsey, under the duty to Co-operate.
13. To respond to consultations on county matters or county developments, unless in the opinion of the Chief Operating Officer or senior officer that impact is of wider significance or of major importance to West Lindsey, under the duty to Co-operate.
14. To draw up service level agreements (SLAs) with other organisations for the effective delivery of services related to regeneration which includes, but is not limited to, economic development, tourism and skills and employment.
15. To enter into partnerships that increase the benefit, services and influence available to West Lindsey District Council with other organisations related to regeneration, which includes, but is not limited to, economic development, tourism and skills and employment.
16. To initiate planning enforcement action (including all action related to the listed buildings and trees), including (but not exclusively):
 - (a) To serve enforcement notices
 - (b) To serve breach of condition notices
 - (c) To issue stop notices
 - (d) To issue temporary stop notices
 - (e) To serve planning contravention notices
 - (f) To serve s215 notices
 - (g) To authorise prosecution

Under all relevant statutes or any subordinate rules, orders or regulations.

17. To determine it is not expedient to take enforcement action in accordance with the Council's enforcement policy unless the Planning Committee has authorised the enforcement action.
18. To arrange for the renewal, on appropriate terms, of leases and licences.
19. To appoint Consultants where necessary within the budget to ensure compliance with the Council's Capital works Programme, or to provide technical advice on work of a specialist nature.
20. To submit applications for planning permission, listed building consent and other

necessary consents in respect of any works included in the approved capital or revenue programme.

21. To accept the Examiner's report and approve that a neighbourhood plan may advance to Public Referendum following a successful independent examination in accordance with the Localism Act 2011 and the Neighbourhood Plan Regulations 2012.

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Community Projects

1. To alter the approved fees and charges at the Trinity Arts Centre for a limited period, taking into account the circumstances at any given time.

Planning and Housing and Enforcement

1. To determine housing applications within the term of the current homelessness legislation.
2. To approve applications to be placed on the Council's Housing Register which fall within the criteria for acceptance.
3. To make nominations to Registered Social Landlords (RSLs) and other agencies in accordance with the Council's approved housing allocation policies.
- ~~4. To provide professional services and make financial grants to property owners and tenants to assist in the improvement, adaptation, conversion and renovation of dwellings and houses in multiple occupation.~~
- ~~5. To take action in respect of: the repair, closing or demolition of dwellings failing to meet the necessary legal standard (currently set out through the Housing Health and Safety Rating System) or otherwise in a state of disrepair, the designation and treatment of clearance and renewal areas, the abatement of overcrowding and the control of houses in multiple occupation.~~
- ~~6. To decide on applications for home improvement grants and for home repairs assistance.~~
- ~~7. To serve notices for execution of repairs for privately owned dwellings, including houses in multiple occupation and, if necessary, to exercise the Council's powers to institute or secure the institution of works in a default of compliance with such notices. To promote the voluntary Landlord Accreditation Scheme and to promote other good management practices in relation to privately owned dwellings to prevent the need for enforcement or regulatory action to be required.~~
- ~~8. To issue licences for houses in multiple occupation, together with the imposition of conditions as appropriate, to take the necessary enforcement~~

~~and regulatory powers and to revoke licences where necessary.~~

~~9. To extend time in which renovation grant work may be completed provided that the extension does not commit the Council to another financial year.~~

- ~~10. To exercise powers contained in Section 1, 3, 4, 9, 10 and 11 of the Caravan Sites and Control of Development Act 1960.~~
- ~~11. On the breach of any condition attached to a grant made under the Local Government and Housing Act 1989 or the Housing Grants, Construction and Regeneration Act 1996, to approve in special circumstances, the waiver of repayment of the grant monies, or where legislation allows, part thereof.~~
- ~~12. To seek the repayment of Renovation Grants (Housing Act 1985 and Local Government and Housing Act 1989) and Housing Grants (Construction and Regeneration Act 1996).~~
- ~~13. To make determinations under the Housing Health and Safety Rating System.~~
- ~~14. To grant licences to permit the use of land for moveable dwellings to take legal proceedings for non-compliance with conditions, in accordance with the provisions of section 269 of the Public Health Act 1936.~~
- ~~15. To undertake action, including licensing, the promoting of orders and enforcement measures as required under the Housing Act 2004, not covered by any of the above delegations.~~
- ~~16. To give a direction under Section 77 of the Criminal Justice and Public Order Act 1994 and to give notice of such a direction to those persons to whom the direction applies.~~
- ~~17. To administer the provisions of the Refuse Disposal (Amenity) Act 1978 in respect of the Regulations (as amended) relating to the removal and disposal of abandoned vehicles and the recovery of costs.~~
- 18.4. To decide, approve, determine, consider representations and applications, vary, issue, relax, refuse, revoke, suspend, withdraw licences, licence conditions, registrations, certificates, permits, awards and authorisations in relation to the following legislation listed in section 5 below. To administer the provisions of the Refuse Disposal (Amenity) Act 1978 in respect of the Regulations relating to anything (other than motor vehicles) abandoned without lawful authority and the recovery of costs.
- 19.5. To appoint, authorise, nominate, named persons to
 - a. Administer, exercise powers, give direction, exercise the powers of entry, agree notices, act, take enforcement action including prosecutions, serving notice, carrying out work in default, including cost recovery
 - b. Act as inspectors
 - c. Act as a competent person
 - d. Act in a statutory role

- e. Administer the provisions
- f. Determine confidential matters

Under the provisions in the acts, regulations, and any associated orders and

regulations listed below.

The Dogs Act 1906 as amended by the Local Government Act 1988
Prevention of Damage by Pests Act 1949
Building Act 1984
Environmental Protection Act 1990
Dangerous Dogs Act 1991
Dogs Fouling of Land Act 1996
Clean Neighbourhoods and Environment Act 2005
Animal Welfare Act 2006
Anti-Social Behaviour, Crime and Policing Act 2014
Landlord and Tenant Act 1985
Public Health Act 1936
The Smoke and Carbon Monoxide Alarm (England) Regulations 2015
Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc.) (England) Order 2014
Housing Act 1985
Housing Act 2004
Environmental Protection Act 1990
Landlord and Tenant Act 1972
Local Government (Miscellaneous Provisions) Act 1976
Local Government (Miscellaneous Provisions) Act 1982
Housing Act 1996
Housing Grants, Construction and Regeneration Act 1996
Local Government and Housing Act 1989
Building Act 1984
Defective Premises Act 1976
Public Health Act 1936
Public Health Act 1961
Protection from Eviction Act 1977
Prevention of Damage by Pests Act 1949
Law of Property Act 1925
Town and Country Planning Act 1990
Acquisition of Land Act 1981
The Caravan Sites and Control of Development Act 1960
Mobile Homes Act 2013
The Energy Act 2013
The Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015
Protection from Eviction Act 1977
The Housing and Planning Act 2016
Local Government and Housing Act 1989
Housing, Grants, Construction and Regeneration Act 1996
The Regulatory Reform (Housing Assistance) (England & Wales) Order 2002
Criminal Justice and Public Order Act 1994
Refuse Disposal (Amenity) Act 1978

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[20-6. To set charges for the collection and disposal of commercial waste,](#)

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Building Control:

1. To carry out all the Council's functions in respect of the necessary statutory provisions related to applications for, and enforcement action under the building regulations and issues relating to the building acts and any other associated legislation, regulations and provisions, including provisions on dangerous buildings, structures and means of escape in case of fire, including power to:
 - a. Inclusively, but not exclusively determine plans, issue completion certificates under the Building Regulations and applications for the relaxation of the Building Regulation requirement concerning means of escape and request for dispensations;
 - b. Serve notices in relation to ruinous and dilapidated property and the proposed demolition of buildings;
 - c. Carry out functions of the Council in relation to dangerous structures and buildings;
 - d. Exercise powers of the Council in relation to accesses and egresses to public and other buildings, and means of escape in case of fire;
 - e. Control the use of private approved inspectors and approved bodies in relation to building regulation matters;
 - f. Discharge the functions of the Council in relation to safety certificates for sports grounds;
 - g. Serve Notices relating to lapse in time for the deposit of plans, requirements for works to be carried out in accordance with approved plans, chimneys, dangerous structures and dilapidated buildings;
 - h. Serve Notices to open up works;
 - i. Authorise action to deal with dangerous excavations; and
 - j. Appointment of Authorised Officers to exercise the powers of entry for the purposes of the Building Acts.
 - k. Exercise powers of the council in respect of Material Sampling and Testing for Conformity in pursuance of Building Regulations Compliance

-
- I. To maintain the record of Building Regulations compliance certificate issued by third parties, approved to do so, by the Secretary of State.

Enterprising Communities

1. To determine parish lighting reviews and new requests for parish lighting in accordance with the approved policy.

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Director of Commercial and Economic Growth

1. Where appropriate, to appoint a competent person to be the CDM Coordinator under the Construction (Design and Management) Regulations 2007.
2. To assign leases.
3. To agree and sign Licences and Wayleaves affecting Council land.

~~4. To enter into Agreements relating to the adoption of sewers.~~

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- ~~5.4.~~ To terminate leases and licenses, including issuing Notices to Quit and Notices under the provisions of the Landlord and Tenant Act 1954, where possession is required by the Council for an approved purpose.
- ~~6.5.~~ To take all such action and proceedings and to sign all such directions, notices, applications or other process in relation to obtaining possession of any part of the Council's land holding from unauthorised campers, travellers and other trespassers as deemed to be necessary and appropriate on behalf of the Council.
- ~~7.6.~~ To deal with all enquiries for the disposal of small areas of land or rights over land, subject to the following conditions being satisfied -
- (a) the affected land is deemed to be surplus to the Council's requirements
 - (b) and, for sales, can be disposed of in one transaction or one series of transactions;
 - (c) there is the prospect of generating some income or some other tangible benefit to the Council such as no further management or maintenance of the land; and
 - (d) there are no potential long-term management problems or legal encumbrance associated with the sale or grant which would negate the value of (b).
- ~~8.7.~~ To approve miscellaneous short-term lettings.
- ~~9.8.~~ To negotiate terms to take a lease or licence or to acquire the freehold of land or premises where a service need has been identified and budgetary provision made.
- ~~10.9.~~ Making funding bids to various public sector bodies.
- ~~11.10.~~ Developing funding strategies for strategic growth projects utilising council funding and assets.
- ~~12.11.~~ Working up commercial relationships with the private sector to deliver social and economic return.

- ~~13~~.12. Seeking appropriate levels of commercial return to the council from the above.
- ~~14~~.13. Implementing WLDC capital programmes and delivering projects and programmes with grant funds.
- ~~15~~.14. Acting as accountable body for the above.

SCHEME OF MANAGEMENT: CORPORATE DELEGATIONS

Note: delegations can only be exercised within the relevant officer's area of responsibility

Decision	Chief Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes
1. Establishment (Changes must be funded from within the Strategic Lead's approved employee budget and not commit to additional expenditure <u>additional expenditure</u> in future years. Managers to involve HR & Finance when exercising delegation)					
1.1 Making changes to the establishment. Creating and deleting posts	✓	✓			
1.2 Making changes to job documentation (JDs and person specifications)	✓	✓	✓	✓	
1.3 Making changes to the structure and reporting lines	✓				
1.4 Implement conditions of service as provided for in the national or local conditions of service	✓				
1.5 Carry out appropriate consultation with the workforce and trade union representatives about changes in work practices, payment schemes and operational matters	✓	✓			
1.6 Deal with personal grading protection in cases of redeployment or changed circumstances	✓	✓			Subject to maximum in appendix A to report PS.3 92/93
2. Appointments					
2.1 Deciding to fill vacant posts	✓	✓	✓	✓	Recruitment Procedure
2.2 Taking decisions on the recruitment process for individual posts	✓	✓	✓	✓	

Decision	Chief Exec & Director	Chief No-Finance	Strategic Lead	Team Manager	Notes	
2.3	Chairing appointments panels and making appointments	✓	✓	✓	✓	Posts at chief officer level, statutory officers and above are member appointments. Panels for service manager appointments must be chaired by directors.
2.4	Deciding whether to proceed with appointments in the light of references, medicals and criminal record checks	✓	✓	✓	✓	
2.5	Determining whether the probation period for a new recruit has been successfully completed	✓	✓	✓	✓	
2.6	Approving acting up and cover arrangements	✓	✓	✓	✓	
2.7	Authorising transfers and secondments	✓	✓	✓	✓	
2.8	Procuring/engaging agency and temporary staff	✓	✓	✓	✓	Within area of responsibility and budgetary limits.
3. Remuneration (Managers to involve HR and Finance when exercising delegation)						
3.1	Authorising a request for a post to be graded or	✓	✓	✓	✓	
3.2	Authorising essential car user status and entitlement to car and season ticket loans	✓	✓	✓	✓	
3.3	Approving annual increments	✓	✓	✓	✓	
3.4	Awarding honoraria and ex-gratia payments	✓	✓	✓	✓	

Page 317

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Decision	Chief Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes	
3.5	Approving acting up allowances	✓	✓	✓	✓	
3.6	Approving or authorising pay supplements that form part of a member of staff's terms of employment e.g. overtime, bonus etc.	✓	✓	✓	✓	
3.7	Authorising expenses and allowances	✓	✓	✓	✓	
4. Disciplinary, capability, sickness management and grievances						
4.1	Suspending a member of staff	✓	✓	✓	✓	
4.2	Instructing a member of staff to leave the premises	✓	✓	✓	✓	
4.3	Initiating disciplinary, performance, capability and managing attendance proceedings/confirming charges and taking action that may lead to warnings or dismissal	✓	✓	✓	✓	
4.4	Chairing a panel or a review meeting that may deal with any issues relating to disciplinary/capability/performance/managing attendance procedures	✓	✓	✓	✓	
4.5	Determining complaints under the Grievance Procedure	✓	✓	✓	✓	
4.6	Determining appeals under the grievance, disciplinary, capability, performance management and managing attendance	✓	✓	✓	✓	

Page 318

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Decision	Chief Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes	
5. Attendance (Managers to involve HR and Finance when exercising delegation)						
5.1	Agreeing changes to an individual's contractual hours	✓	✓	✓	✓	
5.2	Agreeing hours of attendance	✓	✓	✓	✓	
5.3	Agreeing the application of any flexible or shift working arrangements	✓	✓	✓	✓	
5.4	Agreeing home working arrangements	✓	✓	✓	✓	
5.5	Approving annual leave and flexi leave	✓	✓	✓	✓	
5.6	Approving carry over leave	✓	✓	✓	✓	
5.7	Approving special leave	✓	✓	✓	✓	
5.8	Approving training (time off and costs)	✓	✓	✓	✓	In line with budget resource
5.9	Approving time off with pay	✓	✓	✓	✓	
5.10	Approving leave without pay	✓	✓	✓	✓	
6. Leavers						
6.1	Confirming resignations	✓	✓	✓	✓	
6.2	Providing references	✓	✓	✓	✓	
6.3	Agreeing terms on which staff leave the Council e.g. compromise agreement, outstanding leave, notice to be worked etc.	✓	✓	✓	✓	Legal Services Manager to agree the terms of any compromise agreement

Page 319

Decision	Chief Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes	
6.4	Designating a member of staff as a redeployee	✓	✓	✓	✓	
6.5	Agreeing redundancy/early retirement	✓				
7. Budgets and expenditure (any decision taken must be consistent with the Financial Procedure Rules and Contract Procedure Rules)						
7.1	Incurring expenditure within approved budget limits	✓	✓	✓	✓	
7.2	Authorising virements within approved service budget	✓	✓	✓	✓	
7.3	Authorising virements between approved service budgets	✓	✓			
7.4	Incurring expenditure in a 'state of emergency' or in order to ensure business continuity	✓	✓			Financial Procedure rules, where practicable. CMT and CFO in consultation with Chairman of Corporate Policy and Resources Committee.
7.5	Incurring expenditure in taking immediate urgent action in responding to civil emergency and severe weather	✓	✓			Financial Procedure rules, where practicable. CMT and CFO in consultation with Chairman of Corporate Policy and Resources Committee.
7.6	Authorising compensation	✓	✓			Subject to financial limits – up to £25,000; Director and CFO Over £25,000 to £100,000; CMT and CFO and consultation with Chairman of Corporate Policy and Resources Committee. Over £100,000; Corporate Policy and Resources Committee.

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Decision	Chief Exec & Dir	Chief N utive Manager	Strategic Finance ector	Team Lead Officer	Notes
8. Payroll					
8.1	✓	✓	✓	✓	Includes authority to include a new employee on the payroll
8.2	✓	✓	✓	✓	
9. Income					
9.1	✓	✓	✓	✓	
9.2	✓				Action taken to be reported to Corporate Policy and Resources Committee
9.3	✓	✓	✓		No decision required- administrative task. Decision not to pursue a debt needs to be a delegated decision- see below (writing off debts)
9.4	✓	✓	✓		Cancellation of debt raised in error; administrative task providing there is documented audit trail.

Page 321

Decision	Chief N Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes	
9.5		✓			Up to £1,500; CFO Over £1,500; Corporate Policy and Resources Committee decision	
10. Purchasing and Procurement (any decision taken must be consistent with the Financial Procedure Rules and Contract Procedure Rules)						
10.1	Seeking tenders and quotations within approved limits	✓	✓	✓	✓	
10.2	Accept the most favourable tender/quotation in terms of quality, timeliness and cost providing it is within the approved budget	✓ (a)	✓ (a)	✓ (b)		(a) above whole life contract value of £75,000 (b) up to whole life contract value of £75,000
10.3	Allowing exemptions to the Contract Procedure Rules	✓				In specific circumstances as detailed in the Contract Procedure Rules
10.4	Placing and authorising orders	✓	✓	✓	✓	In accordance with authorised purchasing limits
10.5	Determining purchasing limits for officers	✓	✓	✓		
10.6	Authorising variations to contracts within approved limits	✓	✓	✓		Per authorised limits
10.7	Terminating contracts	✓	✓	✓		Subject to legal advice
10.8	Maintaining an inventory of assets	✓	✓	✓	✓	
10.9	Disposal of Assets	✓	✓	✓		Subject to guidance in Financial Procedure Rules

Page 322

Decision	Chief Exec & Dir	Chief Executive Manager	Strategic Finance Director	Team Lead Officer	Notes
10.10	✓	✓	✓	✓	May be delegated further within service areas to designated budget managers.
10.11	✓	✓	✓	✓	
11. Authorisations					
11.1	✓	✓			In compliance with committee report sign off procedures
11.2	✓	✓	✓	✓	
11.3	✓	✓	✓		In compliance with Financial Procedure Rules after consulting CFO
11.4	✓				
11.5	✓	✓	✓	✓	Within area of responsibility after consultation with appropriate chairman; if politically contentious will be report to Committee

Page 323

Decision		Chief Exec & Dir	Chief N utive Manager	Strategic Finance ector	Team Lead Officer	Notes
11.6	Certified compliance 8. PCI-DSS 9. PSN 10. Plus any other other information governance standards as may be announced in due course	✓	✓			
12. Complaints						
12.1	Determining complaints	✓	✓	✓	✓	
13. Engaging Specialists						
13.1	Engaging legal advice	✓	✓	✓	✓	Subject to consultation with Legal Services Manager
13.2	Engaging consultants where necessary to provide technical advice or work of a specialist	✓	✓	✓		Within budget provision and compliance with Contract Procedure Rules

Page 324

Decision	Chief Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes
14. Land Transactions					
<p>14.1</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 325</p>	<p>Acquisitions and disposals of an item contained in the Approved Capital Programme. The purchase or sale of land up to £75,000 in value (including leases or easements where the annual rent multiplied by the length of the lease does not exceed that figure assuming that the rent is not increased on review) and between £75,001 and £250,000 only to be undertaken following consultation with the Leader of the Councillor or the Deputy Leader when the Leader is unavailable. In all cases of acquisition and disposals, the use of the delegated power is subject to:</p> <p>In the case of acquisitions, the capital funds to be used form an agreed allocation in the current Capital Programme adopted by Council;</p> <p>Any proposed acquisition or disposal has been subject to an independent valuation, preferably by the District Valuer or some other Royal Institute of Chartered Surveyors independent Valuer;</p> <p>Reporting the completed acquisition, lease, or disposal to the next available Corporate Policy & Resources Committee.</p> <p>Where a sale is pursuant to Section 123 of the Local Government Act 1972, Section 32 Housing Act 1985 or Section 25 of the Local Government Act 1988, consent to the Secretary of State may be sought as necessary."</p>	<p>Subject to approval of the Chief Finance officer</p>		<p>Resources Directorate Only</p>	<p>Subject to reference to Corporate Policy and Resources Committee by the appropriate Director re areas of open space or land in the nature of open space if there is significant public interest in the preservation of the same.</p>

Decision	Chief Executive & Director	Chief Finance Officer	Strategic Lead	Team Manager	Notes
14.2 Compulsory Disposals. Any sale or lease of land pursuant to the Right to Buy or the Right of Enfranchisement under the Housing Act 1985, the Leasehold Reform Act 1967 or The Leasehold Reform Housing and Urban Development Act 1993 subject to compliance with the statutory procedures.	✓	✓	Resources Directorate only		
15. Regulation of Investigatory Powers Act 2000					
15.1 Authorise persons to conduct surveillance in accordance with covert surveillance policy	✓				
16. Constitutional & Legal					
16.1 Affix the Common Seal of the Council to documents	✓				Following consultation with the Section 151 and Monitoring Officer
16.2 Certify that a photocopy of a document, order, report or minutes is a true copy	✓	✓	✓		
16.3 Institute, conduct and/or settle legal proceedings	✓	✓	✓		Within area of responsibility after consultation with Legal Services Manager
16.4 Determine and respond to requests under the Data Protection Act 1998					

Page 326

Decision	Chief Exec & Dir	Chief No utive Manager	Strategic Finance ector	Team Lead Officer	Notes
16.4 Issue, serve, receive and act upon notices and to impose requirements under any legislation enforced by the Council inc s16 of the Local Government (Miscellaneous Provisions) Act 1976, s19 of the Environmental Protections Act 1990 & s24 of the Town & Country Planning Act 1990	✓	✓	✓		
16.5 Obtain particulars of persons interested in land under s16 of the Local Government (Miscellaneous Provisions) Act 1976	✓	✓	✓		
16.6 Determine and respond to requests under the Freedom of Information Act 200 and the Environmental Information Regulations 2004	✓	✓	✓	✓	Corporate centre must be consulted before applying an exemption. Where s36 is engaged Monitoring Officer must make decision.
16.7 Publish statutory advertisements and notices	✓	✓	✓	✓	

Page 327

Proper Officers

The following officers have been designated “proper officers” for these functions:

Statute	Function	Proper Officer
Sections 84 and 85 Public Health Act 1936	Cleansing of filthy or verminous articles, persons or clothing persons or clothing	Chief Operating Officer
Section 47 National Assistance Act 1948 as amended by the National Assistance Act 1951	Removal of persons to suitable accommodation in specified circumstances	Chief Operating Officer
Section 37 Public Health Act 1961	Disinfestation of verminous articles offered for sale	Chief Operating Officer
Section 83 Local Government Act 1972 (LGA 1972)	Witness and receipt of declarations of acceptance of office of Chairman, Vice-Chairman and Councillors	Chief Executive <u>Head of Paid Service</u>
Section 84 LGA 1972	Receipt of written notice of resignation of office of Chairman, Vice-Chairman and Councillors	Chief Executive <u>Head of Paid Service</u>
Section 88 LGA 1972	Convene a Council meeting for the election to the vacant office of Chairman of the Council.	Chief Executive <u>Head of Paid Service</u>
Section 89 LGA 1972	Receipt of notice in writing of a casual vacancy occurring in the office of Councillor given by two local government electors for the electoral area.	Chief Executive <u>Head of Paid Service</u>
Section 100f (2) LGA 1972	Relates to the exclusion from Council agendas any information which is likely to be dealt with in the absence of the press and public	Chief Executive <u>and Directors</u>
Section 100b(2) LGA 1972	Relates to the circulation of Committee Reports and Agendas	Chief Executive <u>and Directors</u>

Responsibility for Functions
Proper Officers

Statute	Function	Proper Officer
Section 100B(7)c LGA 1972	Supply to any newspaper copies of documents supplied to Members of the Council in connection with an item to be considered at a meeting.	Chief Executive and Directors
Section 100C (2) LGA 1972	Preparation of a written summary of proceedings of committees and sub-committees of the Council.	Chief Executive <u>Head of Paid Service</u>
Section 100D(1)a LGA 1972	Preparation of a list of background documents for reports considered by committees and sub-committees of the Council	Chief Executive <u>Head of Paid Service</u>
Section 115 LGA 1972	Receipt of monies from accountable officers	Chief Finance Officer
Section 146 LGA 1972	Certificates as to securities on alteration of local authority area or name	Chief Executive <u>Head of Paid Service</u> Chief Finance Officer
Section 151 LGA 1972 (and Section 114 Local Government and Finance Act 1988)	Responsibility for the proper administration of the Council's financial affairs.	Chief Finance Officer Deputy Chief Finance Officer
Section 225 LGA 1972	Deposit of any documents pursuant to any enactment, instrument or parliamentary standing orders	Executive Directors
Section 229 LGA 1972	Certification of any photographic copy of a document in the custody of the council or of any document destroyed while in which custody, or any part of such document	Chief Executive <u>Head of Paid Service</u>

Responsibility for Functions
Proper Officers

Statute	Function	Proper Officer
Section 231 LGA 1972	Receive documents required to be served on the council	Chief Executive <u>Head of Paid Service</u>
Section 234 LGA 1972	Signature or authentication of any notice or other document which the local authority is authorised or required to give or make or issue	Chief Executive & Directors
Section 238 LGA 1972	Certification of printed copies of by-laws	Chief Executive <u>Head of Paid Service</u>
Schedule 12 (para. 4(2)(b)) LGA 1972	Signature of summons to attend council meetings and receipt of notices regarding the address to which a summons to a meeting is to be sent.	Chief Executive <u>Head of Paid Service</u>
Schedule 14 (para. 25(7)) LGA 1972	Responsibility for true copies of resolutions.	Chief Executive <u>Head of Paid Service</u>
Sections 3 and 19 Land Charges Act 1975	Act as the Local Registrar.	Chief Operating Officer
Section 41 Local Government (Miscellaneous Provisions) Act 1976.	Certification of minutes, resolution, orders & reports as evidence of resolutions of proceedings	Chief Executive <u>Head of Paid Service</u>
Section 28 Representation of the People Act 1983 (RPA 1983)	Acting Returning Officer for a parliamentary election.	Chief Executive <u>Head of Paid Service</u>
Section 35 RPA 1983	Returning Officer for local government elections.	Chief Executive <u>Head of Paid Service</u>
Section 8 RPA 1983	Electoral Registration Officer.	Chief Executive <u>Head of Paid Service</u>

Responsibility for Functions
Proper Officers

Statute	Function	Proper Officer
Sections 11, 18, 20, 21, 22, 24, 29, and 31 – Public Health (Control of Disease) Act 1984; Regulations 8 and 9 and Schedules 3 and 4 – Public Health (Infectious Diseases) Regulations 1988	Notification and control powers for communicable diseases	Chief Operating Officer
S.2 Local Government and Housing Act 1989 (LG&HA 1989)	Hold on deposit the list of politically restricted posts.	Chief Executive <u>Head of Paid Service</u>
Section 3 LG&HA 1989 as amended by Section 202 Local Government and Public Involvement in Health Act 2007	Issue employer's certificate for exemption from politically restricted posts.	Head of Paid Service Chief Executive
Section 4 LG&HA 1989	Head of the Paid Service.	Head of Paid Service Chief Executive
Section 5 LG&HA 1989	Monitoring Officer.	As designated
Section 15 LG&HA 1989 & Local Government (Committees & Political Groups) Regulations 1990	Receipt of notices relating to the membership of political groups.	Head of Paid Service Chief Executive
Regulation 23 Non-Domestic (Collection & Enforcement) (Local Lists) Regulations 1989	Certification of the Local Non-Domestic List	Chief Finance Officer
Local Authorities (Referendums) (Petitions & Directions) Regulations 2000	Functions relating to verification and publicity of petitions	Electoral Registration Officer
Section 36 Freedom of Information Act 2000	Act as the 'qualified person'	Monitoring Officer Deputy Monitoring Officer
Local Authorities (Standing Orders) Regulations 2001	Notices regarding proposed appointments of staff	Head of Paid Service Chief Executive

Reviewed May 2017

Part IV Page 62

Responsibility for Functions
Proper Officers

Statute	Function	Proper Officer
Local Authorities (Conduct of Referendums) (England) Regulations 2001	All references to the proper officer	Electoral Registration Officer
Section 100 (f) (2) of the Local Government Act 1972	Relates to the exclusion from council agendas any information which is likely to be dealt with in the	Chief Executive and Directors
Section 100 (b) (2) of the Local Government Act 1972	Relates to the circulation of committee reports and agendas	Head of Paid Service Chief Executive
Section 13 (3) of Part III of Schedule 12 of the Local Government Act 1972	Relates to holding the Office of Parish Trustee where there is a parish meeting with no separate	Monitoring Officer

Reviewed May 2017

Part IV Page 63

Governance and Audit Committee Work Plan

Purpose:

This report provides a summary of reports that are due on the Forward Plan over the next 12 months for the Governance and Audit Committee.

Recommendation:

1. That members note the schedule of reports.

Date	Title	Lead Officer	Purpose of the report
19/06/2018	Unaudited Statement of Accounts	Tracey Bircumshaw	To present the unaudited accounts form comment ahead of the final sign off in July.
	Internal Audit Charter	Tracey Bircumshaw	To provide independent and objective assurance on critical activities and key risks
	Draft AGS 2017/18	James O'Shaughnessy	Present the draft AGS 2017/18 and action plan
	Voice of the Customer/Annual feedback report 17/18	Lyn Marlow	Advise members on all customer interactions and feedback for 2017/18
	Internal Audit Report	Tracey Bircumshaw	This report gives the Head of Internal Audit's opinion on the adequacy of the Council's, governance, risk and control environment and the delivery of the Internal Audit Plan for 2017/18
	Managing Commercial Activity	Alan Robinson	Paper explaining the management of commercial activity - also to be included in the annual Monitoring Officer's report.
24/07/2018	Audited Statement of Accounts	Tracey Bircumshaw	The 2017/18 Statement of Accounts is presented for scrutiny and adoption.
	Annual Fraud Report	Tracey Bircumshaw	To review the number, type and results of investigations made by the Council during 2017/18
	ISA 260 report	Tracey Bircumshaw	The purpose of the report is for our Auditor to present their Report to those charged with Governance (ISA 260 Report) in relation to the Statement of Accounts and Annual Governance Statement 2017/18

	AGS 2017/18	James O'Shaughnessy	Final review and approval of the AGS 2017/18 and Action Plan
	AGS 16/17 Monitoring Report (Q4)	James O'Shaughnessy	To present to Members details of progress against the actions contained in the AGS 16/17 Action Plan
	Annual Review of Whistleblowing Policy	Alan Robinson	Annual review of whistleblowing.
	Internal Audit Q1 Monitoring	James O'Shaughnessy	Internal Audit to present the monitoring report from the first quarter.
06/11/2018	Strategic Risks - 6 month update	James O'Shaughnessy	6 month update for 18/19
	Q1 Review of AGS Action Plan 17/18	James O'Shaughnessy	To review the progress with the Annual Governance Statement 2017/18 Action Plan
	Internal Audit Q2 Monitoring	James O'Shaughnessy	Internal Audit to present the report from the second quarter.
15/01/2019	Certification of Grants and Claims Annual Report	Tracey Bircumshaw	An annual report for 2017/18 from the External Auditor.
	Internal Audit Q3 Monitoring	James O'Shaughnessy	Internal Audit to present an update report from Quarter 3.