

Scrutiny Standing Panel Agenda



Constitution and Members Services Scrutiny Standing Panel Monday, 28th April, 2008

Place: Committee Room 1, Civic Offices, High Street, Epping

Time: 7.30 pm

Democratic Services Officer: I Willett - The Office of the Chief Executive
Tel: 01992 564243 Email: iwillett@eppingforestdc.gov.uk

Members:

Councillors R Church (Chairman), R Morgan (Vice-Chairman), J Demetriou, R D'Souza, D Jacobs, J Markham, Mrs M McEwen, T Richardson, B Rolfe, D Stallan and Mrs J H Whitehouse

**A BRIEFING FOR THE CHAIRMAN OF THE PANEL WILL BE HELD AT
7.00 PM PRIOR TO THE MEETING**

- 1. APOLOGIES FOR ABSENCE**
- 2. NOTES OF THE LAST MEETING (Pages 3 - 8)**

Attached.

- 3. SUBSTITUTE MEMBERS (COUNCIL MINUTE 39 - 23.7.02)**

(Assistant to the Chief Executive) To report the appointment of any substitute members for the meeting.

- 4. DECLARATION OF INTERESTS**

(Assistant to the Chief Executive). To declare interests in any items on the agenda.

In considering whether to declare a personal or a prejudicial interest under the Code of Conduct, Overview & Scrutiny members are asked pay particular attention to paragraph 11 of the Code in addition to the more familiar requirements.

This requires the declaration of a personal and prejudicial interest in any matter before an OS Committee which relates to a decision of or action by another Committee or Sub Committee of the Council, a Joint Committee or Joint Sub Committee in which the

Council is involved and of which the Councillor is also a member.

Paragraph 11 does not refer to Cabinet decisions or attendance at an OS meeting purely for the purpose of answering questions or providing information on such a matter.

5. TERMS OF REFERENCE / WORK PROGRAMME (Pages 9 - 10)

(Chairman/Lead Officer) The Overview and Scrutiny Committee has agreed the Terms of Reference of this Panel and associated Work Programme. This is attached. The Panel are asked at each meeting to review both documents.

The OSC is about to formulate next years OS work plan incorporating a programme for this Panel. In view of this, the Panel may wish to bring forward suggestions/ideas on topics for inclusion in its work programme for next year.

6. REVIEW OF OFFICER DELEGATIONS 2007/8 (Pages 11 - 76)

Report attached.

7. REVIEW OF CONTRACT STANDING ORDERS 2007/8 (Pages 77 - 100)

Report attached.

8. REVIEW OF FINANCIAL REGULATIONS - 2007/8 (Pages 101 - 182)

To consider the attached report.

9. REPORTS TO BE MADE TO THE NEXT MEETING OF THE OVERVIEW AND SCRUTINY COMMITTEE

To consider which reports are ready to be submitted to the Overview and Scrutiny Committee at its next meeting.

10. FUTURE MEETINGS

Subject to the re-appointment of this Panel by the Overview & Scrutiny Committee , forward dates for this Panel are as follows:

30 June 2008
8 September 2008
3 November 2008
12 January 2009
6 April 2009

EPPING FOREST DISTRICT COUNCIL COMMITTEE MINUTES

Committee: Constitution and Members Services **Date:** Tuesday, 4 March 2008
Scrutiny Standing Panel

Place: Committee Room 1, Civic Offices, **Time:** 7.30 - 8.55 pm
High Street, Epping

Members Present: R Church (Chairman), J Demetriou, D Jacobs, Mrs M McEwen,
T Richardson, D Stallan and Mrs J H Whitehouse

Other Councillors: Mrs D Collins, K Chana, Mrs P Smith and C Whitbread

Apologies: B Rolfe

Officers Present: I Willett (Assistant to the Chief Executive)

16. Substitute Members

Noted that Councillor K Chana was attending the meeting as substitute for Councillor B Rolfe.

17. Declaration Of Interests

No declarations of interests were made pursuant to the Member Code of Conduct.

18. Notes of the last meeting - 15 January 2008

Agreed subject to the deletion of "Mrs" from Minute 9 (substitute members) in respect of Councillor J Demetriou.

19. Work Programme

The Panel noted the following points in relation to the current Work Programme:

(a) Local Government and Public Involvement in Health Act 2007 (Work Programme Item 5)

Noted that a report on the new forms of executive provided by the Act was due to be considered by the Overview and Scrutiny Committee on 6 March 2008 and by the full Council on 22 April 2008.

It was also noted that the previous report on whole Council elections under the 2007 Act had been adopted by the Council on 19 February 2008.

It was further noted that forthcoming reports on the provisions of the Act concerning Local Strategic Partnerships and Overview and Scrutiny would now have to await the publication of further Government Regulations and would need to be included in the Work Programme for 2008/9.

Constitution and Members Services Scrutiny Standing Panel
Tuesday, 4 March 2008

20. Member Training Review

The Panel received a report from the Assistant to the Chief Executive on the results of consultation with members of the Council and officers on next year's Member Training Programme. The Panel received the comments made by Councillors, a list of the member training courses which had been in the programme for the current year, an analysis of attendances at each of those courses and a copy of the New Member Induction Course which had been held in May 2007. The Panel then considered the general content of the Training Programme for next year as follows:

(a) Member Induction - May 2008

It was agreed that the same basic structure for the induction seminar should continue next year, the only change being requested was to delay the start time until 7.00 p.m. to assist members who were at work during the day to arrive on time.

(b) Courses which could be discontinued

The Panel felt that as the Council was about to launch webcasting on a permanent rather than trial basis in the near future, that media skills training should concentrate on the advanced module rather than the radio interview version which had been used for several years.

In relation to the Overview and Scrutiny Review Session, the Assistant to the Chief Executive was asked to check on whether a forward data had already agreed. The Panel felt that it was possible that this review had moved to a session every two years in which case that session could be dropped from the programme for 2008/9.

(c) New Courses

The Panel asked for consideration to be given to the following new courses or existing courses which were configured differently.

New Courses requested included Freedom of Information/Data Protection Act for Members, an Awareness Session on Housing Services including the operation of the HRA which had been held two or three years ago and had proved very popular.

In relation to Planning Services a number of courses were requested including: the usual Planning Induction Course designed specifically for new members or for existing members as a refresher, a course on Section 106 Agreements, a course on the Local Development Framework and other Forward Planning Issues.

The Panel were informed that arrangements were being made for a training course on Telecom Masts during 2007/8 and they asked that if there was sufficient demand, this course be repeated at some point during 2007/8.

The Panel asked to consider the need for the CIPFA training on Local Government Finance to be repeated during the year. Members of the Panel were supportive of this course but asked that the Director of Finance and ICT should include within the course a session on the Council's own budget papers which the Panel felt were ill understood by some members. They also asked that he give a presentation on his role as Chief Financial Officer, a statutory position within the Council.

(d) ICT Courses

Constitution and Members Services Scrutiny Standing Panel
Tuesday, 4 March 2008

The normal courses regarding use of the "COMs" system were approved for the next year's programme. The Panel was interested in the idea of "drop-in" sessions for members where they could meet IT staff from the Council and deal with any minor problems they were experiencing. However, it was explained that ICT was in the process of being re-organised and due to other workload factors these courses could not be guaranteed during the forthcoming year but would be kept under review and notified if they proved feasible.

(e) Awareness Sessions

The Panel indicated that, in addition to the Awareness Session requested on Housing/HRA matters, they would like to see within the programme an Awareness Session on "cleaner safer greener" services and a further session on Emergency Planning both in terms of general awareness and specific training for Rest Centres, which might possibly be combined in a single session.

(f) Skills Training

The Panel indicated that they were interested in the idea of combining several of the skills courses in one daytime session which would offer training in matters such as chairmanship, effective reading, public speaking, questioning and presentation skills rather than longer in-depth courses. The Assistant to the Chief Executive agreed to look into this. However, the Panel were keen to see a specific session on Questioning Skills as a more detailed course.

The Panel were keen to see a repeat of the "dealing with difficult people" training.

(g) Delivery of Courses

The Panel accepted that as a result of the recent changes in the cycle of Area Plans Sub-Committee meetings, which had moved to a three week cycle, there would be a reduction in fewer evenings being available for training courses. Officers were asked therefore to consider new ways of delivering courses to recognise the times when members would meet together without taking up valuable free evenings.

Among the suggestions made were that courses could be split into different sessions and held either before or after appropriate Scrutiny Panels, Cabinet Committees or other meetings. Members felt that courses on related subjects might be better delivered as a joint session not on separate dates.

The Panel made the general point that they wished to see more regular updating of members on issues as the year progressed. The example of Planning was particularly highlighted and the feeling was that officers should take advantage of various meetings of Area Plans Subs etc when members would already be at the offices and might benefit from short training sessions before or after the meeting.

(h) Code of Conduct/Planning Protocol

The Panel agreed that these two courses should continue as in previous years.

(i) Mandatory Courses

The Panel considered suggestions in the Assistant to the Chief Executive's report regarding ways of trying to increase member attendance training courses. A list of possible Mandatory Courses and the members who should regard attendance as compulsory was submitted and these were agreed as follows:

Constitution and Members Services Scrutiny Standing Panel
Tuesday, 4 March 2008

Subject	Mandatory For
All Planning Courses	All Members of the Council who serve on Area Plans Sub-Committees.
Code of Conduct	All members.
Planning Protocol	All members.
ICT/COMs	All members.
Licensing Committee	Licensing Committee members.
Housing Appeals/Staff Appeals/Complaints	Panel members.

Members asked that those courses such as Licensing etc which were designed specifically for those members who had been appointed to those bodies should nevertheless be available to other members for information and general background knowledge. As to monitoring attendance, the Panel saw this role as being a matter for the political groups and their headers.

(j) Partnership Policies

The Panel discussed the importance of members being made more aware of the increasing amount of partnership working between Councils and other public bodies. The Assistant to the Chief Executive explained that work was currently being undertaken to develop a Partnership policy for the Council but this was some way at present from completion. The Panel accepted that it would be premature to hold training courses on this subject until the policy itself was under consideration by the Council and this was therefore agreed as being a "reserve" item for next year's programme to be brought forward when the policy was in being.

The Committee noted that a report will be submitted to the next Overview and Scrutiny Committee on the training programme and that in the meantime the Assistant to the Chief Executive would continue with work to develop the programme and consult members and Service Directors on the content.

(k) Planning Courses

The Panel agreed that the usual introductory course for new members should continue. Members supported a proposal for a specific course on forward planning issues such as the Local Development Framework. A course on Section 106 Agreements was also supported and on the process for planning appeals.

It was reported that training on telecommunication issues for planning was to be held in 2007/08 and it was felt by the Panel that this might be covered during 2008/9 if thought necessary.

There were comments from the Panel about the need for regular progress reporting on planning matters and officers were asked to see whether such sessions could be held before or after Area Plans Sub-Committee or other meetings and possibly integrated with courses proposed on Section 106 Agreements, Telecommunications and Planning Appeals. The Panel felt that holding such progress/issue briefings

**Constitution and Members Services Scrutiny Standing Panel
Tuesday, 4 March 2008**

might improve attendance as Councillors would be available already.

21. Reports to be made to the Next Meeting of the Overview and Scrutiny Committee

The Panel were informed that the report from this meeting will be submitted to the Overview and Scrutiny Committee in April 2008 and that a report from the last meeting of this Panel will be submitted to the Overview and Scrutiny Committee on 6 March 2008 on Executive Constitutions.

22. Future Meetings

The next programmed Meeting of the Panel would be held on 28 April 2008 at 7.30 p.m. in Committee Room No.1.

CHAIRMAN

This page is intentionally left blank

Constitution and Member Services Standing Panel			
Item	Report Deadline / Priority	Progress / Comments	Programme of Future Meetings
(1) Review of May 2007 Elections	21 June 2007	Completed on 21 June 2007	See 2008/9 calendar
(2) Review of Protocol on Outside Organisations	11 October 2007	Completed - on 11 October 2007	
(3) Cabinet operations in Emergency Situations	11 October 2007	Completed - on 11 October 2007	
(4) Review of Polling Stations	11 October 2007	Completed on 11 October 2007	
(5) Local Government White Paper: Changes to OS (including Community Call for Action) Electoral Cycle Local Strategic Partnerships Executive Functions		Completed Report on Whole Council Elections agreed at Council on 19 Feb 08. Reports on Executive to be considered by the Council on 22 April 08 Further reports on Overview and Scrutiny will be made when government regulations available as part of next year's work programme. Completed - on 11 October 2007	
(6) OS Review Seminar - 18 September 2007	11 October 2007	Completed - on 11 October 2007	
(7) Determination of Members' Planning Applications	11 October 2007	Completed - on 11 October 2007 Report to be submitted to Full Council in December 2007	
(8) Cabinet Committees	11 October 2007	Completed - on 11 October 2007 Report to be submitted to Full Council in December 2007	
(9) Communications and access to information both within this Council and between other Authorities.	20 November 2007	Completed by the Panel on 20 November 2007	
(10) Review of meeting cycle of Area Plans Sub Committees	20 November 2007	Completed Report submitted to the OSC which asked for a further report	
(11) Member Training Review	4 March 2008	Completed To be reported to the OSC meeting on 10.4.08	
(12) Annual Review of Contract Standing Orders/Financial Regulations and Officer Delegation	28 April 2008	For consideration at this meeting	

**Report to Constitution and
Members' Services Standing Scrutiny Panel**

Date of meeting: 28 April 2008

SCRUTINY



Portfolio: Leader

Subject: Officer Delegation – Annual Review 2007/8

Officer contact for further information: I Willett (01992 564243)

Democratic Services Assistant: I Willett (01992 564243)

Recommendations:

That a report be submitted to the Council recommending as follows:

- (a) that the proposed revisions to officer delegation outlined in this report be improved and incorporated in the Council's Constitution;**
- (b) that once the Council has approved the changes the format of the schedule be altered to create two new schedules as follows:**
 - (i) executive functions – for approval by the Leader of the Council in compliance with the Local Government and Public Access to Health Act 2007; and**
 - (ii) Council/regulatory functions – for approval by the Council;**
- (c) that these arrangements be put in place for the next annual review of officer delegation; and**
- (d) that, over the forthcoming year, each of the new formats set out in (2) above, be restructured to provide a list of delegations for each chief officer based on statutory and non-statutory delegated powers.**

Report

1. This Council is committed each year to review its officer delegation and with this in mind an Officer Working Party of representatives from Service Directorates has been reviewing any proposals for change including those arising from recent Service restructuring. The Working Party has consulted all chief officers and the changes required are outlined in this report.
2. The changes considered necessary are discussed below:
 - (a) Effect of Top Management Restructuring (All references)**
3. The schedule of delegations has been amended to deal with changes in post titles arising from the Top Management review and also the reallocation of responsibilities between Service Directors.

(b) Delegations held by the Council's Medical Advisers (Various References)

4. The schedule has been revised to delete references to the Consultant in Communicable Disease Control (CCDC) and to substitute the Health Protection Agency (HPA). The delegated powers are now held on behalf of the Council by any Consultant member of that Agency.

(c) Data Protection Act – Proper Officer (Ref: D1)

5. Responsibility for Data Protection matters has transferred from the former Head of ICT to the Director of Finance and ICT.

(d) Vehicle Purchases (Ref: D5)

6. The present delegated authority D5 provides delegated authority to the Works Unit to purchase vehicles in accordance with requirements at the best market rate. With the demise of the Works Unit, this delegated authority is defunct and any proposals in respect of vehicle purchases will be brought forward to Portfolio Holders or the Cabinet as appropriate.

(e) Leisure Fees and Charges (Ref: F1)

7. The former Leisure Services Department has been reallocated to Environmental and Street Scene and the Deputy Chief Executive's Unit.
8. Existing delegated authority relating to Leisure fees and charges have also been reallocated. Those fees and charges for cultural and community services should now be held by the Deputy Chief Executive. Other Leisure fees and charges relate to the Leisure Management Contract currently operated by SLM. The delegated authority to discuss and agree fee changes with SLM should now transfer to the Director of Environment and Street Scene.

(f) High Court Authorisation (Ref: H5)

9. High Court authorisations have been transferred to the Director of Corporate Support Services under delegation H6. The opportunity has also been taken in the Schedule to consolidate all High Court authorisations agreed by the Council in the past under that reference.

(g) Land Drainage/Flood Defence (Ref: L2)

10. Delegation L2 (Land Drainage and Flood Defence) has been updated to refer to the 2005 byelaws agreed by the Council. These replaced the previous byelaws dated 1983. These authorisations relate to powers to maintain, construct and improve drainage works, etc.

(h) North Weald Airfield – Lettings (Ref: N2)

11. Delegated Authority N2 relates partly to Estate Management of the commercial premises on the Airfield and partly to leisure activities, which take place there. Responsibility for North Weald Airfield has been divided under the Top Management review. The Deputy Chief Executive is responsible for policy issues and future development. The Director of Environment and Street Scene is responsible for day-to-day operation. Implementation of the new Top Management structure will have to address how existing delegated authorities should operate in relation to the Airfield. It is thus not possible at this review to come forward with firm proposals. Therefore, at the next review when the new structure has been fully implemented proposals for reviewing these delegations will be brought forward.

12. In the meantime, the Deputy Chief Executive and the Director of Environment and Street Scene will consult on how those existing delegated authorities will operate. So far as can be judged at the present, the Estate Management activities of the Director of Corporate Support Services will not be affected by these changes.

(i) Planning Applications (Ref: P4)

13. The Director of Planning and Economic Development has brought forward proposals for minor changes to delegated Authority P4. This delegated authority is structured on the basis of delegation to officers for determining planning applications subject to exceptions, which are set out in Schedule A. The changes propose relate to those items, which are excluded from delegated authority:

(a) sub-paragraph (e) requires all applications where the Council is the applicant to be determined by Committee but recent experience shows that a number of minor non-contentious applications have been taking up Committee time due to the wording of the current delegation. These have included matters such as alterations to a single dwelling for a disabled occupier and continued use of an existing building. The suggested changes are that sub-paragraph (e) should be amended to refer to, "the Council's own applications on its land or property which is for disposal". This will have the effect that any site being proposed for a new development or for sale with permission will have to be referred to Committee but other minor works can be determined under delegated powers. It should also be borne in mind that paragraphs (f), (g) and (h) of this delegation will still apply and ensure that any contentious proposal will still be referred to the Committee.

(b) Schedule A sub-paragraph (g) is currently contradicted by sub-paragraph (l). In order to clarify the issue it is recommended that paragraph (g) should read as follows:

"Applications recommended contrary to an objection from a local council material to the planning merits of the proposal."

This will be consistent with other references in the Schedule and would avoid the need to involve committees in applications that have no comments relevant to the planning merits of the application and to enable the full provisions of paragraph (h) to be taken into account.

(c) paragraph (h) of Schedule A enables any member to "call-in" an application to Committee. It is suggested that there should be a time limit on the ability of a member to call-in in this way. It is suggested that the limit should be set at 4 weeks from the date of receipt of the application. This would enable better planning of committee agenda to take place rather than the late insertion of items on the agenda at the request of individual members without time to prepare properly presented reports and may avoid applications missing an agenda deadline altogether. It should be borne in mind that in these cases were the member "call-in" not to be received those applications will be determined at officer level.

14. It is not expected that these minor changes to delegation will significantly affect the number of applications referred to Committee, possibly only a handfull each year. However, because of the continuing pressure to achieve top quartile performance, these minor changes will help with turnaround in a small way.

(j) Regulation of Investigatory Powers Act 2000 – Designation of RIPA Officer and Deputy (Ref: R4)

15. A new delegated authority R4 has been included in the Schedule to reflect the transfer of responsibility for the regulation of Investigatory Powers Act 2000 to the Director of Corporate Support Services with the Assistant to the Chief Executive acting as her Deputy. This Act relates to the approval of directed surveillance for the purpose of preventing or detecting crime or preventing disorder. The role of the RIPA Officer (or in her absence the Deputy) is to consider proposals for directed surveillance from Service Directorates and to authorise those proposals subject to the following checks: that the applications are looked at on their merits; that the measure meets the criteria set out in the Act namely, crime prevention, etc. and that the measure is proportionate to the desired objective. The extent of the delegation is limited to Article 4 of the Act, which are those, which are most likely to be exercisable by the Council.

(k) Licensing (Ref: S1)

16. The review of directorate responsibilities has placed licensing with the Director of Corporate Support Services (DOCSS) with enforcement aspects remaining with the Director of Environment and Street Scene (DOESS). This necessitates changes to officer delegation (item E10 - Environment Legislation - Authorisation of Officers). Appendix C presently shows a complete listing of all powers in regard to environmental health legislation which are currently exercised by the DOESS. This Appendix has been divided into two with those delegations exercised by DOCSS set out in a new Appendix D.

17. In addition, Appendix D (Gambling Act 2005) has been redesignated as Appendix E the powers listed now being delegated to the DOCSS.

18. In summary, the delegation in this area will now be exercised as follows:

DOCSS - Appendix D (new - licensing functions)

DOCSS - Appendix E (formerly D) - Gambling Act

19. This delegation will operate in future as it does at present for other environmental health powers exercised by DOESS, namely:

(a) the DOCSS will have authority to authorise suitably-qualified officers to exercise those functions;

(b) the appropriate Portfolio Holder will be empowered to delegate the Appendices D-E to the DOCSS as appropriate and to update the Schedule of Legislation as the statutes change.

20. Licensing delegations and those relating to other environmental legislation have been grouped together under a new heading "Safer, Cleaner, Greener" Legislation.

Conclusion

21. As the Panel can see, the extent of the changes to the Schedule of Officer Delegation is limited. In the future, a new procedure will need to be adopted in this regard because under the 2007 Act all Cabinet based delegations to officers must be agreed by the Leader rather than the Council. Some delegations related to non-Cabinet matters will remain for approval by the Council each year.

22. With this in mind, the Schedule of Delegations in its present form will cease and two new Schedules created for Cabinet and non-Cabinet matters. It is also planned to adopt a different approach in how these delegations are displayed. The new approach is to itemise these by Service Directorates and categorise them according to statutory and non-statutory matters. This should, in future years, make the review easier to progress. These revisions will be worked on in the next few months and re-submitted once the implementation date for the change to the new Executive Constitution has been reached.
23. The Panel is authorised by the Overview and Scrutiny Committee to report direct to Council on this review in view of the need to complete the process during the current Council year.

Current Delegations

- ... 24. The full Schedule of Delegations is attached as an Appendix to this report.

g:\c\CONSTITUTION AND MEMBERS SERVICES\2008\28 April 2008 - Officer Delegation.DOC

This page is intentionally left blank

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT 1985)

LOCAL GOVERNMENT ACT 1972 (SECTION 100(G)(2))

SCHEDULE OF POWERS OF THE EPPING FOREST DISTRICT COUNCIL FOR THE TIME BEING EXERCISABLE BY OFFICERS OF THE COUNCIL IN PURSUANCE OF ARRANGEMENTS MADE UNDER THE LOCAL GOVERNMENT ACT 1972 OR ANY OTHER ENACTMENT FOR THEIR DISCHARGE BY THOSE OFFICERS AND STATING THE TITLE OF THE OFFICER BY WHOM EACH OF THE POWERS SO SPECIFIED IS FOR THE TIME BEING SO EXERCISABLE

References To "HPA" refer to the Health Protection Agency

NOTE: This schedule should be interpreted in accordance with the note on Page D3

This Schedule is up to date to: May 2008

D2

Rev: 9

SCHEDULE OF OFFICER DELEGATIONS
INTERPRETATION

The schedule of delegations set out in this Part of the Constitution shall be interpreted as follows:

- (a) As regards Executive Functions, any function delegated shall be deemed to be authorised by the Executive Committee (under the Council's Interim Constitution) and by the Cabinet (under the Executive Constitution).
- (b) As regards non-Executive functions, any function delegated shall be deemed to be authorised by the Council (under the Interim Constitution and under the Executive Constitution).
- (c) As regards any function delegated by the former Development Committee, there shall be deemed to be authorised by the District Development Control Committee, its successor body insofar as these functions are not executive functions under the Local Government Act 2000.
- (d) References in the left-hand column of the schedule should be read as indicated, namely as the former Committee from which authority for delegated action derives.
- (e) As regards executive functions, any references in the schedule to consultation with a Chairman of a Committee or Sub-Committee, Panel or Board required as part of the exercise of delegated authority shall be deemed to refer, for the purposes of the Interim Constitution, to the Executive Committee member with allocated responsibility for that function and, for the purposes of the Executive Constitution, to the relevant member of the Cabinet responsible for that service.
- (f) As regards non-executive functions, any reference in the schedule to consultation with a Chairman of a Committee, Sub-Committee, Panel or Board shall be deemed to refer to Chairman of the Committee etc. with responsibility for that function in the interim and executive constitutions.

D3

Rev: 9

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
A1	Council - 29.10.85 (Minute 57(2))	<p>ACCESS TO INFORMATION ACT 1985 - PROPER OFFICER</p> <p>To act as Proper Officer for the purposes of the Act generally and in particular for the purposes of - Section 100 (B)(2) - circulation of reports and agenda Section 100 (B)(7)(c) - supply of documents to the press Section 100 (C)(2) - summaries of minutes Section 100 (D)(1)(a) - compilation of lists of background papers Section 100 (D)(5)(a) - identification of background papers Section 100 (F)(2) - papers not open to members</p>
A2	Policy & Co-ordinating Committee (Minute 62(1) - 11.2.86)	<p>ACCESS TO INFORMATION ACT 1985 - DEPOSIT OF BACKGROUND DOCUMENTS</p> <p>Proper Officers for the purpose of Section 100(D)(1)(b) - provision of one copy of relevant background papers to be open for inspection by the public at all reasonable times.</p>
A3	Development Committee (Minute 6 - 22.5.84)	<p>ADVERTISEMENTS - CAPTIVE BALLOONS</p> <p>To determine, under the Town and Country Planning (Control of Advertisements) Regulations 1992, applications requiring consent.</p>
A4 D a g 1 9	Policy & Co-ordinating Committee (Minute 56 - 30.9.97)	<p>AFFIDAVITS - SWEARING OF</p> <p>To secure sworn affidavits from any member of Council staff where required by the Council.</p>
A5	Finance Sub-Committee (Minute 398 - 31.1.80)	<p>AGENDA AND MINUTES - CHARGES TO SUBSCRIBERS</p> <p>To approve charges.</p>
A6	Housing Committee (Minute 74 - 4.3.92)	<p>AGRICULTURAL DWELLINGS</p> <p>To accept applications for rehousing and offer suitable alternative accommodation where the Agricultural Dwelling House Advisory Committee advises that the property is required for occupation by an agricultural employee in the interest of efficient agriculture.</p>
A7	Environmental Health & Control Committee (Minute 10 - 10.5.78)	<p>AIRCRAFT</p> <p>Proper Officer for the purposes of the Public Health (Aircraft) Regulations 1970.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
A8 Council (Minute 104(6) - 19.4.83)	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS	APPRAISAL OF STAFF* To implement the Council's scheme for staff appraisal (*n.b. 'Staff' denotes staff who do not fall with the definition of 'Top Management').
A9 Council (Minute 104(5) - 19.4.83)	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE	APPRAISAL OF TOP MANAGEMENT* To implement the Council's scheme for staff appraisal (*n.b. 'Top Management' includes Heads of Service)
A10 Personnel Sub-Committee (Minute 13 - 7.6.88)	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS	ATTENDANCE ALLOWANCES FOR OFFICERS To authorise, in cases where the Heads of Service determine that time off in lieu cannot be allocated due to workload, the attendance of such officers at any function or meeting and to grant payments on rates applicable for weekend working, in the same way as currently applies to Members' approved duties.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
B1 Council (Minute 78(5) - 27.2.90)	DIRECTOR OF FINANCE AND ICT	<p>BORROWING DETERMINATION</p> <p>(a) To discharge all powers regarding sources of borrowing available to the Council under Section 43(2) of the Local Government and Housing Act 1989 subject to regular monitoring reports to the Cabinet; and</p> <p>(b) To compile and maintain a register of loan instruments.</p>

BRIDLEWAYS (SEE FOOTPATHS)		
B2 Development Committee (Minute 23(1) - 6.2.74) Council Minute (Minute 24(1) - 9.7.91)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>BUILDING REGULATIONS</p> <p>To determine applications under the Building Regulations and associated legislation, including the Building Act 1984, consistent with the instructions of the Development Committee and subject to submission to that Committee of any contentious applications.</p>
Development Committee (Minute 35(1) - 15.7.99)	POST PBC/01 (ASST DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT SERVICES)	<p>BUILDING ACT 1984</p> <p>To act as Proper Officer for the purposes of Section 78 of the Building Act 1984.</p>
Development Committee (Minute 35(2) - 15.7.99)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>To carry out the following functions under the Building Act 1984:</p> <p>(a) Section 34 - serve notices requiring work contravening building regulations to be removed or altered to achieve compliance;</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
		<p>(b) Section 77 - approve applications to a Magistrates' Court for an order requiring dangerous buildings or structures to be made safe;</p> <p>(c) Section 79 - serve notices where it appears that a building is by reason of ruinous or dilapidated condition seriously detrimental to the amenities of the neighbourhood; and</p> <p>(d) Section 81 - serve notices specifying certain matters and conditions in relation to the demolition of buildings.</p>
	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	To authorise designated postholders within the Planning and Economic Development Service to exercise powers under Section 98 of the Building Act 1984 to enter premises in connection with the enforcement of the Building Regulations.
B3	Personnel Sub-Committee (Minute 138 - 20.3.90) and Development Committee	<p>BUILDING CONTROL - VETTING OF APPLICATIONS</p> <p>To enter into working arrangements with other local authorities within East Anglia for the checking of one (Minute 66 - 16.1.90) another's building regulation activities on a consultancy basis, this arrangement to be activated where staffing levels fall below establishment or volume of applications submitted exceeds staffing capacity.</p>
B4	Policy & Resources Committee (Minute 3 - 11.10.73)	<p>DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT</p> <p>BYELAWS - CERTIFICATION</p> <p>To act as Proper Officer for the purposes of section 238 of the Local Government Act 1972.</p>
B5	Policy & Resources Committee (Minute 3 - 11.10.73)	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES</p> <p>BYELAWS - PARISH & COUNTY COUNCIL COPIES</p> <p>To act as Proper Officer for the purposes of section 236(a) of the Local Government Act 1972.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
C1	Policy & Co-ordinating Committee (Minute 48 - 3.12.85)	<p>CAR LEASING SCHEME</p> <p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS</p> <p>(a) To approve applications from eligible staff under the Scheme; (b) To check eligibility of applicants, approve ordering of vehicles, notify users of outcome of applications; and (c) To be responsible for the financial administration of the Scheme.</p>
	Personnel Sub-Committee (Minute 37 - 25.7.89)	<p>CORPORATE EXECUTIVE FORUM</p> <p>(d) To authorise early termination charges to members of staff with leased cars who receive redundancy notices;</p>
	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS	<p>(e) To determine the appropriate user business mileage contribution banding for each member of staff receiving authorisation for a leased car.</p>
C2	Transportation Committee (Minute 115 - 26.1.93)	<p>CAR PARK TARIFFS</p> <p>To determine individual tariffs in off-street Pay and Display Car Parks within agreed policy.</p>
C3 D a e N 3	Personnel Sub-Committee (Minute 79 --17.11.81)	<p>CAR PARKS (COUNCIL)</p> <p>To determine applications to use Council office car parks. (See also under "Offices - Use of")</p>
C4	Policy & Co-ordinating Committee (Minute 44(3) - 29.11.83)	<p>CAR PARKS (PUBLIC)</p> <p>To approve the use of Council car parks by charitable organisations or for other charitable purposes.</p>
C5	Policy & Resources Committee (Minute 3 - 11.10.73)	<p>CHAIRMAN OF COUNCIL - CASUAL VACANCY</p> <p>To act as proper officer for the purposes of section 88(2) of the Local Government Act 1972 (Convening of special Council meeting to fill casual vacancy in the office of Chairman of the Council).</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
C6 Finance Sub-Committee (Minute 13 - 14.11.73)	DIRECTOR OF FINANCE AND ICT SERVICES (or other duly authorised signatory)	CHEQUES - SIGNING To sign cheques on behalf of the Council.
C7 Council (Minute 90(4) - 22.4.97) S.O. F1(3), F1(4)	MR R PALMER DIRECTOR OF FINANCE AND ICT SERVICES (MR P MADDOCK ASSISTANT DIRECTOR AS DEPUTY)	CHIEF FINANCIAL OFFICER Designated as Chief Finance Officer being the officer having responsibility under Section 151 of the Local Government Act 1972, Section 73 of the Local Government Act 1985 and Section 114 of the Local Government Finance Act 1988.
C8 Policy and Co-ordinating Committee (Minute 51 - 4.1.94)	DIRECTOR OF FINANCE AND ICT SERVICES	COLLECTION FUND To calculate the surplus or deficit on the Collection Fund in accordance with the Local Authorities (Funds)(England) Regulations 1992.
C9 Policy and Co-ordinating Committee (Minute 66(a) - 4.12.90)	DIRECTOR OF CORPORATE SUPPORT SERVICES	COMMERCIAL TENANCIES - SERVICE OF NOTICES To sign notices and answers to originating applications for new tenancies under Part II of the Landlord and Tenant Act 1954.
C10 Council (Minute 90(4) - 22.4.97)	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE DIRECTOR OF CORPORATE SUPPORT SERVICES ASSISTANT DIRECTOR (LEGAL) ASSISTANT TO THE CHIEF EXECUTIVE	COMMON SEAL - ATTESTATION OF To attest the Common Seal of the Council.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
C11	Personnel Sub-Committee (Minute 13 - 15.11.73)	<p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS</p> <p>COMPASSIONATE LEAVE</p> <p>To grant to staff up to five days leave (with pay) per year for compassionate reasons.</p> <p>(NOTE: Leave in excess of five days to be granted at the discretion of the Management Board.)</p>
C12	Executive Committee (Minute 449 - 11.3.02)	<p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE</p> <p>COMPLAINTS AND COMPLIMENTS PROCEDURE</p> <p>To make payments up to £250 in respect of upheld complaints at Stages 1, 2 and 3 and to make payments above £250 with the consent of the Complaints Panel</p>
C13	Council (Minute 74(3) - 20.12.88)	<p>DIRECTOR OF HOUSING DIRECTOR OF ENVIRONMENT AND STREET SCENE</p> <p>COMPULSORY COMPETITION - AUTHORITY TO SUBMIT BIDS FOR WORK INSIDE THE DISTRICT</p> <p>To submit bids for work inside the District, to utilise spare capacity/manpower only.</p>
C14 D a e 25	Council (Minute 74(3) - 20.12.88)	<p>CHIEF EXECUTIVE</p> <p>WORKS UNIT - AUTHORITY TO SUBMIT BIDS FOR WORK OUTSIDE THE DISTRICT</p> <p>To refer to the Corporate Executive Forum and through them to the Cabinet any proposal involving the authorisation of bids for work outside the district but only in the context of agreed policy for shared services.</p>
C15	Policy and Resources Committee (Minute 347 - 14.2.78)	<p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS</p> <p>CONFERENCES - ATTENDANCE BY OFFICERS</p> <p>To approve the attendance of officers at annual conferences, taking into account the subject matter of the conference and the budgetary provision made.</p>
C16	Policy and Resources Committee (Minute 3 - 11.10.73)	<p>CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)</p> <p>COUNCIL MEETINGS - NOTICES AS TO ADDRESSES FOR DELIVERY OF SUMMONS</p> <p>To act as proper officer in accordance with Schedule 12 (paragraph 4 (3) of the Local Government Act 1972 as to the receipt of these notices.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
C17 Policy & Resources Committee (Minute 3 - 11.10.73)	CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)	COUNCIL MEETINGS - SIGNATURE OF SUMMONS TO ATTEND To act as proper officer in accordance with Schedule 12 (paragraph 4(2)(b) of the Local Government Act 1972 as to the signing of the summons.
C18 Policy & Resources Committee (Minute 3 - 11.10.73)	CHIEF EXECUTIVE	COUNCILLORS - ACCEPTANCE OF OFFICE To act as proper officer under section 83(1) - (4) of the Local Government Act 1972 in respect of the witness and receipt of declarations and acceptances of office by councillors.
C19 Policy & Resources Committee (Minute 3 - 11.10.73)	CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)	COUNCILLORS - RESIGNATION FROM OFFICE To act as proper officer for the purposes of Section 84 of the Local Government Act 1972, in respect of the receipt of notices of resignation from office by councillors.
C20 Council Minute 49 - 18.12.01	ASSISTANT TO THE CHIEF EXECUTIVE	COUNCILLORS - SUBSTITUTES To receive notices from Group Leaders regarding the appointment of substitute members, subject to certain conditions.
C21 Council (Minute 100(7) - 18.4.2000)	DIRECTOR OF CORPORATE SUPPORT SERVICES	COURT, TRIBUNAL, INQUIRY PROCEEDINGS - ENGAGEMENT OF STAFF AND ADVICE To appoint appropriate staff and/or external Solicitors and/or Counsel to appear for and conduct proceedings on behalf of the Council in Courts, tribunals, inquiries and other similar venues.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
D1 Council (Minute 78(4) - 17.2.85)	DIRECTOR OF FINANCE AND ICT SERVICES	<p>DATA PROTECTION ACT 1984</p> <p>To act as proper officer for the purposes of the Data Protection Act 1984 for the receipt of notices.</p>
D2	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES (or nominated Deputy)</p>	<p>DEBTS</p> <p>To take steps to enforce a debt following the commencement of bankruptcy proceedings, subject to action being reported to the Cabinet.</p>
D3 Development Committee (Minute 30 - 25.8.92)	<p>DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT</p>	<p>DEMOLITION APPROVALS</p> <p>To determine whether prior approval of the method of any proposed demolition and any proposed site restoration is required under the Town and Country Planning (General Permitted Development Order) 1995 and to give such approval where required except where objections from interested parties are received which shall be determined by the Area Plans Sub-Committees.</p>
D4 Finance Sub-Committee (Minute 67(iii) - 6.3.74)	<p>DIRECTOR OF FINANCE AND ICT SERVICES</p>	<p>DIRECT DEBITING</p> <p>To execute a direct debiting indemnity on behalf of the Council.</p>
D5 Policy & Co-ordinating Committee (Minute 44 - 29.11.83)	<p>SERVICE DIRECTORS/ DIRECTOR OF FINANCE AND ICT SERVICES</p>	<p>DISTURBANCE COMPENSATION</p> <p>To grant disturbance allowances following home loss in appropriate cases and subject to the budgetary provision of the Council, in any one year, not being exceeded and in accordance with the Land Compensation Acts.</p>
D6 Policy & Resources Committee (Minute 3 - 11.10.73)	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES</p>	<p>DOCUMENTS - AUTHENTICATION</p> <p>To act as Proper Officer for the purposes of Section 234(1) - (2) of the Local Government Act 1972 for the purposes of authentication of documents.</p>
D7 Policy & Resources Committee (Minute 3 - 11.10.73)	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES</p>	<p>DOCUMENTS - CERTIFICATION OF PHOTOGRAPHIC COPIES</p> <p>To act as proper officer for the purposes of Section 229(5) of the Local Government Act 1972 for the purposes of certifying photographic copies of documents.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
D8 Policy & Resources Committee (Minute 3 - 11.10.73)	DIRECTOR OF CORPORATE SUPPORT SERVICES	DOCUMENTS - DEPOSIT To act as proper officer for the purposes of Section 225(1) of the Local Government Act 1972 in relation to the deposit of documents.
D9 Standing Order A32 Council (Minute 24(1) - 9.7.91)	CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)	DOCUMENTS - INSPECTION AND SUPPLY FOR COUNCILLORS To determine requests by members of the Council to inspect or to be provided with copies of Council documents.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
E1 Council Minute - 19.4.05	MR I WILLETT	<p>ELECTORAL REGISTRATION OFFICER (AND DEPUTY)</p> <p>To act as electoral registration officer for the Epping Forest District in accordance with Sections 8 and 52 of the Representation of the People Act 1983.</p> <p>To act as Deputy Registration Officer with full powers to act on behalf of the Registration Officer in the event of the latter's unavoidable absence, in accordance with Section 52 of the Representation of the People Act 1983.</p>
Council Minute 87 - 15.2.05	MR G LUNNUN	
E2 Council Minute 75(8) - 14.12.04	MR I WILLETT RETURNING OFFICER	<p>ELECTIONS - DISCRETIONARY FEES AND CHARGES</p> <p>To determine annually the scale of discretionary fees and charges, for which there is no statutory amount, by allowing for inflation and rounding up to the nearest whole number.</p>
E3 Council Minute 115 - 19.4.05	MR I WILLETT ELECTORAL REGISTRATION OFFICER	<p>ELECTIONS – ESSEX COUNTY COUNCIL, EUROPEAN PARLIAMENT AND REGIONAL ELECTIONS AND NATIONAL OR LOCAL REFERENDUMS AND POLLS</p> <p>To act in election, referendum and polling duties as the Council's Registration Officer</p>
E4 Council Minute 115 - 19.4.05	MR I WILLETT RETURNING OFFICER	<p>ELECTIONS - FEES AND EXPENSES FOR RETURNING OFFICER</p> <p>To determine the scale of fees and expenses payable to the Returning Officer at elections of District and Parish Councils, adjusting the schedule for inflation and rounding up to the nearest whole number.</p>
E5 Policy & Co-ordinating Committee (Minute 101 - 1.12.98)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>ELECTORAL REGISTRATION - PROSECUTIONS</p> <p>To institute and pursue proceedings in relation to electoral registration offences.</p>
E6 Policy & Co-ordinating Committee (Minute 78 - 1.12.81)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>ENERGY MANAGEMENT & CONSERVATION</p> <p>To implement the Council's policy.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
E7 Council (Minute 71 - 17.12.02)	<p>DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT</p> <p>DIRECTOR OF CORPORATE SUPPORT SERVICES (or, in the absence of these two office holders, a nominated deputy)</p>	<p>ENFORCEMENT ACTION</p> <p>1. Authority to issue Enforcement Notices, Breach of Condition Notices, Listed Buildings Enforcement Notices, Conservation Area Notices, Temporary Stop Notices, Stop Notices, Requisitions for Information, Planning Contravention Notices and Section 215 Notices under the Town and Country Planning Act 1990 as amended (and any subsequent legislation or regulations) and Planning (Listed Buildings and ESTATES Conservation Areas) Act 1990 as amended (and any subsequent legislation or regulations) for all breaches of planning legislation in accordance with the Council's adopted enforcement policy.</p> <p>2. Authority to prosecute the unauthorised display of advertisements, unauthorised works to a listed building or in a conservation area breach of tree preservation or hedgerow Regulations, and non-compliance where enforcement action has previously been authorised.</p> <p>3. Authority to take the appropriate enforcement action, including serving an injunction where the Head of Planning Services, or his nominee, considers the circumstances to be urgent.</p> <p>4. Authority to vary steps required to comply with enforcement notices already authorised, including altering period required for compliance, service of further notices and withdrawal of notices.</p> <p>5. Authority to determine when action is not expedient in relation to inconsequential or insignificant breaches of control.</p> <p>6. Authority to determine complaints and issue relevant notices in relation to the High Hedges provision of the Act; Social Behaviours Act 2003 to determine that such notifications are valid and to respond to any relevant appeals.</p>
E8 Development Committee (Minute 32 - 25.8.92)	<p>DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT</p>	<p>ENFORCEMENT - CERTIFICATES OF LAWFUL USE AND DEVELOPMENT</p> <p>To determine applications under Section 191-3 of the Town and Country Planning Act 1990.</p>
E9 Personnel Sub-Committee (Minute 67 - 24.11.87)	<p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS</p>	<p>EX GRATIA PAYMENTS</p> <p>To consider and approve the making of appropriate ex gratia payments to staff at all levels for temporarily undertaking significant additional duties and responsibilities subject, in the case of emergencies where payments are not covered by the approved salary budget, to a report being made to the Cabinet.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
F1 Leisure Services Committee (Minute 5 - 23.5.91)	DIRECTOR OF ENVIRONMENT AND STREET SCENE DEPUTY CHIEF EXECUTIVE	<p>FEES AND CHARGES - LEISURE</p> <p>To approve the level of fees and charges within the parameters outlined within the Leisure Management Contract.</p> <p>To introduce individual pricing charges for Cultural and Community Services generally in line with the current level of inflation, or in certain circumstances at a rate which reflects the true cost of providing the service.</p>
F2 Public Health Committee (Minute 72 - 21.9.83)	HPA (Any Consultant Staff Member) (see also under "Disease Control")	<p>FOOD HYGIENE - ENTRY TO PREMISES</p> <p>To act as registered medical practitioner to the Council under the Public Health (Control of Disease) Act 1984 and thereby authorised to enter any premises, vessel or aircraft for the purpose of regulations made under that section.</p>
F3 Cabinet (Minute 138 – 25.11.02)	<p>ASSISTANT TO THE CHIEF EXECUTIVE</p> <p>CHIEF EXECUTIVE</p> <p>DEPUTY CHIEF EXECUTIVE</p> <p>SERVICE DIRECTORS</p>	<p>FREEDOM OF INFORMATION ACT 2001</p> <p>To be responsible for co-ordinating compliance with the requirements of the Freedom of Information Act throughout the Council, including providing guidance and promoting compliance with the Act so as to assist with the easy, appropriate and timely retrieval of information.</p> <p>To be responsible for establishing and operating procedures for their service areas for managing requests for information under the Act and ensuring that requests are dealt with in accordance with statutory deadlines.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
G1 Council Minute (19.12.06)	DIRECTOR OF CORPORATE SUPPORT SERVICES ASSISTANT DIRECTOR (LEGAL) SENIOR LICENSING OFFICER	GAMBLING ACT 2005 – LICENSING FUNCTIONS See Appendix C.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
H1 Housing Services Committee (Minute 155 - 12.2.80)	DIRECTOR OF HOUSING SERVICES DIRECTOR OF HOUSING SERVICES	<p>HARDSTANDINGS - COUNCIL HOUSES</p> <p>(a) To approve, subject to satisfactory works to boundary walls, hedges and fences and other necessary works and also Essex County Council being satisfied as to the standard of footpath crossings, applications by tenants to construct car hardstandings in front gardens; and</p> <p>(b) To apply the above policy to hardstandings provided by tenants without permission.</p>
H2 Development Committee (Minute 31 - 25.8.92)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>HAZARDOUS SUBSTANCES</p> <p>To determine applications for hazardous substances consent under the Planning (Hazardous Substances) Regulations 1992 except where there are objections from interested parties, which shall be determined by the Plans Sub-Committees.</p>
H3 Council (Minute 12(11)(a) - 27.2.90)	P HAYWOOD CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)	<p>HEAD OF PAID SERVICE</p> <p>In accordance with Section 4 of the Local Government and Housing Act 1989 designated as Head of the Authority's Paid Service.</p>
H4 Council (Minute 54(4) - 20.12.77)	Personnel Sub-Committee (Minute 49(6) - 4.10.88)	<p>HEALTH & SAFETY AT WORK - IMPLEMENTATION</p> <p>(a) To be responsible on behalf of the Council for the general policy for the safety, health and welfare of employees as set out in the Council's statement of policy;</p> <p>(b) To be directly responsible for the implementation in each department of the Council's general policy for safety, health and welfare;</p> <p>(c) To ensure that adequate budgetary provision is made to meet the cost of any safety programme; and</p> <p>(d) To be responsible in the work area under his control for:</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
		<ul style="list-style-type: none"> (i) implementation of general policy of health, safety and welfare; (ii) annual review of work areas to assess training needs and priorities for improvements; (iii) identification of hazards for employees and the public; (iv) consultation with employee representatives on safety matters; and (v) setting an example in safe behaviour.
H5	<p>Council (Minute 52(c) - 12.12.00)</p> <p>DIRECTOR OF CORPORATE SUPPORT SERVICES (or nominated Deputy)</p>	<p>HIGH COURT ACTION</p> <p>To instigate High Court action in the following circumstances:</p> <ul style="list-style-type: none"> (a) appeals lodged in accordance with Sections 288 and 289 of the Town and Country Planning Act 1990 (as amended) which shall be authorised by the Director of Corporate Support Services; (b) applications for High Court injunctions to secure planning enforcement under the Town and Country Planning Act 1990 (as amended) which shall be authorised by the District Development Control Committee or an Area Plans Sub-Committee, or to deal with breaches of Abatement Notices under the Environment Act 1995 or Amendments thereof which shall be authorised by the Cabinet ; (c) any applications for High Court injunctions where immediate emergency action is required to prevent serious distress to public safety or residential amenity which shall be authorised by the Director of Corporate Support Services in consultation with the appropriate Portfolio Holder; (d) any other category of High Court action which shall not admit of delay resulting from reference to the full Council – which shall be authorised by the Cabinet or any appropriate committee or subcommittee; and (e) To make applications in consultation with the appropriate members under High Court injunctions where immediate emergency action is required to prevent serious distress to public safety or residential amenity. <p>To defend High Court proceedings instituted against the Council (subject to reporting on action taken to the next Cabinet meeting).</p>
Council (Minute 100(5) - 18.4.00)	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES (or nominated Deputy)</p>	

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
H6 Cabinet (Minute 142 – 14.3.05)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	HIGH HEDGEROWS Authority to exercise the powers contained in Part 8 of the Anti Social Behaviour Act 2003 on behalf of the Council.
H7 Housing Committee (Minute 125-27.1.97)	DIRECTOR OF HOUSING SERVICES	HOUSING ACCOMMODATION - ALLOCATION
H8 Housing Committee (Minute 49 - 30.10.91)	DIRECTOR OF HOUSING SERVICES HOUSING NEEDS MANAGER	To allocate accommodation in accordance with the Housing Allocations Scheme.
H9 Housing Committee (Minute 41(20) & (21) - 17.9.96)	DIRECTOR OF HOUSING SERVICES	HOUSING ACCOMMODATION - DESIGNATION FOR ELDERLY To cancel designations.
H10 Housing Committee (Minute 93(b) - 11.3.87)	DIRECTOR OF HOUSING SERVICES	HOUSING ACCOMMODATION - TENANCIES FOR 'LIVE IN' CARERS To grant requests to provide or extend joint tenancies to 'live in' carers where such requests are considered to be justified.
H11 Portfolio Holder Decision (1.3.04)	DIRECTOR OF HOUSING SERVICES	HOUSING DEFECTS - PLANNING APPLICATIONS FOR REINSTATEMENT WORKS To submit applications for deemed planning consent in connection with the reinstatement of all Council owned designated defective dwellings. HOUSING LAND – USE FOR COMMUNITY EVENTS To grant licences for community events to be held on housing land in the future, subject to consultation with Ward Members and local residents (where residential properties are located nearby) and all health and safety insurance requirements being met by the organisation staging the event.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
H12 Council (Minute 23(7)(2) - 29.6.82) Housing Committee (Minute 116(4) - 26.1.98)	DIRECTOR OF HOUSING SERVICES (in consultation with the appropriate Portfolio Holder)	HOUSING LAND - SURPLUS PLOTS To negotiate, agree terms and dispose of surplus plots of garden land (in consultation with the relevant Portfolio Holder and appropriate Ward Members) as identified by the Council.
H13 Housing Committee (Minute 145 - 25.3.97)	DIRECTOR OF HOUSING SERVICES	HOUSING LAND - WAYLEAVES To grant wayleaves where there is no detrimental effect on the Council, subject to consultation with Ward Members.
H14 Cabinet (Minute 155 - 6.2.06)	DIRECTOR OF HOUSING SERVICES	HOUSING OPTIONS CONSORTIUM To exercise the Cabinet's functions in respect of the Housing Options Consortium, being a partnership of local authorities of which the Council is a member.
H15 Housing Committee (Minute 74 - 4.3.92)	DIRECTOR OF HOUSING SERVICES	HOUSING REGISTER RULES - WAIVING To waive Housing Register Rules where the Head of Housing Services considers there are good grounds for so doing.
H16 Housing Services Director Committee (Minute 6(a)(iii) - 29.10.73)	DIRECTOR OF HOUSING SERVICES	(HOUSING) MUTUAL EXCHANGES To approve applications under the Mutual Exchange Scheme.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
I1 Public Health Committee (Minute 72 - 21.9.83)	HPA (Any Consultant member of staff)	<p>ILLNESS - PERSONS IN NEED OF CARE AND ATTENTION</p> <p>To act as proper officer to the Council for the purposes of Section 47 of the National Assistance Act 1948 (removal to suitable premises of persons in need of care and attention or those suffering from grave chronic illness).</p>
I2 Public Health Committee (Minute 72 - 21.9.83) (Minute 92 - 17.3.92)	HPA (Any Consultant member of staff)	<p>INFECTIOUS AND COMMUNICABLE DISEASES</p> <p>To act as proper officer to the Council for the purposes of the Public Health (Infectious Diseases) Regulations 1968, the Public Health (Control of Diseases) Act 1984 and Section 47 of the National Assistance Act 1948.</p>
I3 Council 7 (Minute 34 - 22.7.97)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>INSOLVENCY - ENFORCEMENT OF DEBTS</p> <p>To issue statutory demands pursuant to Section 268(1)(a) of the Insolvency Act 1986.</p> <p>To take steps to enforce a debt following the commencement of bankruptcy proceedings, subject to action taken being reported to the next appropriate Cabinet meeting.</p>
I4 Council (Minute 100 (6) - 18.4.2000)	DIRECTOR OF FINANCE AND ICT SERVICES (or nominated Deputy)	<p>INSURANCE - INSTITUTION OF LEGAL PROCEEDINGS</p> <p>To institute, defend, appeal, withdraw or agree a compromise in connection with any legal proceedings concerning the Council's insurance matters, subject to reporting on any significant issues to the next appropriate Cabinet meeting.</p>

**Authorising Committee
and Minute Ref or
Other Authority**

Officer(s) Authorised

Subject and Function(s) Delegated

J

NIL

**Authorising Committee
and Minute Ref or
Other Authority** **Officer(s) Authorised** **Subject and Function(s) Delegated**

K NIL

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated																				
L1 Policy & Resources Committee (Minute 3 - 11.10.73)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p data-bbox="220 1131 245 1350">LAND CHARGES</p> <p data-bbox="280 98 341 1350">To act as proper officer to the Council for the purposes of Section 212(1) and (2) of the Local Government Act 1972 (local registrar of land charges).</p>																				
L2 Public Health Committee (Minute 57 - 7.1.98)	DIRECTOR OF ENVIRONMENT AND STREET SCENE (AND RELEVANT STAFF DULY AUTHORISED TO ACT ON HIS BEHALF)	<p data-bbox="405 824 432 1350">LAND DRAINAGE AND FLOOD DEFENCE</p> <p data-bbox="467 763 494 1350">To act under the statutory provisions listed below:</p> <p data-bbox="684 945 743 1350">Epping Forest District Council - Land Drainage Byelaws 2005</p> <table border="0" data-bbox="778 226 1362 1350"> <tr> <td data-bbox="778 1234 805 1350">Byelaw 4</td> <td data-bbox="778 689 805 945">Control of sluices etc.</td> </tr> <tr> <td data-bbox="841 1234 868 1350">Byelaw 6</td> <td data-bbox="841 443 868 945">Diversion or Stopping Up of Watercourses.</td> </tr> <tr> <td data-bbox="903 1234 930 1350">Byelaw 9</td> <td data-bbox="903 645 930 945">Notice to Cut Vegetation.</td> </tr> <tr> <td data-bbox="965 1223 992 1350">Byelaw 10</td> <td data-bbox="965 226 992 945">No obstruction within 8 metres of the Edge of a Watercourse.</td> </tr> <tr> <td data-bbox="1027 1223 1054 1350">Byelaw 11</td> <td data-bbox="1027 701 1054 945">Repairs to Buildings.</td> </tr> <tr> <td data-bbox="1090 1223 1117 1350">Byelaw 12</td> <td data-bbox="1090 734 1117 945">Control of Vermin.</td> </tr> <tr> <td data-bbox="1152 1223 1179 1350">Byelaw 13</td> <td data-bbox="1152 589 1179 945">Damage by Animals to Banks.</td> </tr> <tr> <td data-bbox="1214 1223 1241 1350">Byelaw 16</td> <td data-bbox="1214 465 1241 945">Not to Dredge or Raise Gravel, Sand etc.</td> </tr> <tr> <td data-bbox="1276 1223 1303 1350">Byelaw 17</td> <td data-bbox="1276 566 1303 945">Fences, Excavations, Pipes etc.</td> </tr> <tr> <td data-bbox="1339 1223 1366 1350">Byelaw 21</td> <td data-bbox="1339 611 1366 945">Removal of Sunken Vessels.</td> </tr> </table>	Byelaw 4	Control of sluices etc.	Byelaw 6	Diversion or Stopping Up of Watercourses.	Byelaw 9	Notice to Cut Vegetation.	Byelaw 10	No obstruction within 8 metres of the Edge of a Watercourse.	Byelaw 11	Repairs to Buildings.	Byelaw 12	Control of Vermin.	Byelaw 13	Damage by Animals to Banks.	Byelaw 16	Not to Dredge or Raise Gravel, Sand etc.	Byelaw 17	Fences, Excavations, Pipes etc.	Byelaw 21	Removal of Sunken Vessels.
Byelaw 4	Control of sluices etc.																					
Byelaw 6	Diversion or Stopping Up of Watercourses.																					
Byelaw 9	Notice to Cut Vegetation.																					
Byelaw 10	No obstruction within 8 metres of the Edge of a Watercourse.																					
Byelaw 11	Repairs to Buildings.																					
Byelaw 12	Control of Vermin.																					
Byelaw 13	Damage by Animals to Banks.																					
Byelaw 16	Not to Dredge or Raise Gravel, Sand etc.																					
Byelaw 17	Fences, Excavations, Pipes etc.																					
Byelaw 21	Removal of Sunken Vessels.																					

Land Drainage Act 1991

- Section 14 General drainage powers to maintain, construct and improve drainage works etc.
- Section 15 Disposal of spoil from works to watercourse.
- Sections 25, 26 and 27 Powers to require works for maintaining flow of watercourses etc.
- Section 64 Powers of entry for internal drainage boards and local authorities.

Public Health Act 1936

- Section 260 Power to deal with ponds, ditches etc.
- Section 262 Power to require culverting of watercourses and ditches where building operations in prospect.
- Section 263 Approval of plans to culvert or cover any stream or watercourse.
- Section 264 Issue of notice requiring the repair or cleansing of culverts.

L3

Land Sub-Committee
(Minute 130 - 31.1.95)

LANDLORD AND TENANT - ESTATES MANAGEMENT

**DIRECTOR OF
CORPORATE SUPPORT
SERVICES**

(after considering any
views of the Portfolio
Holder)

- (a) To serve notices under Part II of the Landlord and Tenant Act 1954 as amended by Part I of the Law of Property Act 1969 in connection with negotiation of new rentals for Council properties.
- (b) To take immediate corrective management action (except the institution of legal proceedings) for breaches of covenant in leases of shops, industrial estates and industrial land.
- (c) To approve rent reviews and lease renewals for shops and industrial premises.
- (d) To let Council shops for periods of three years up to a maximum of 12 years.
- (e) To approve licences to assign and licences for change in use in consultation with the relevant Portfolio Holder.

Resource Sub-Committee
(Minute 56 - 24.9.91)

D26

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
L4 Public Health Committee (Minute 15 - 15.6.93)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT SERVICES	LICENSING - BUILDING CONTROL INSPECTIONS FOR PRIVATE AND PUBLIC ENTERTAINMENTS Holders of Posts PBP/01, PBP/08, PBP/09, PBP/10, PBP/11, PBP/12, PBP/13, PBP/14 and PBP/15 authorised to enter and inspect premises.
L5 Policy and Co-ordinating Committee (Minute 24(2) - 8.10.91)	DIRECTOR OF FINANCE AND ICT SERVICES	LOCAL GOVERNMENT AND HOUSING ACT 1989 - DETERMINATIONS UNDER PART IV To make determinations under the following sections of the Local Government and Housing Act 1989: Section 42(2)(g) - Reimbursable expenditure Sections 50(3)(b) and 60(2) - usable capital receipts
L6 Council (Minute 24(1)(2) - 9.7.91)	Council (Minute 24(1)(2) - 9.7.91)	LOCAL GOVERNMENT AND HOUSING ACT 1989 - PROPER OFFICER DESIGNATIONS Proper Officer designations made for the purposes of the Sections of the Local Government and Housing Act 1989 indicated: Section and Purpose Section 2 (preparation, deposit and maintenance of lists of politically restricted posts). Section 37 (deposit and preparation of statements as to the provision of financial assistance).
Council (Minute 11 - 27.2.90)	DIRECTOR OF FINANCE AND ICT SERVICES	

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
M1 Council (Minute 34 - 22.7.97)	DIRECTOR OF CORPORATE SUPPORT SERVICES	MAGISTRATES' AND COUNTY COURTS - DEFENCE AND PURSUIT OF PROCEEDINGS To institute, defend and pursue proceedings on behalf of the Council and to appear on the Council's behalf, in any proceedings before the Magistrates' and County Courts.
Personnel Sub-Committee (Minute 88 - 21.11.89 and 88(b) - 1.12.92)	ASSISTANT DIRECTOR (LEGAL) MR G OAKLEY (MANAGING LEGAL EXECUTIVE)	To appear for the Council in legal proceedings pursuant to Section 223(1) of the Local Government Act 1972 and Section 60(2) of the County Courts Act 1982.
M2 Council (Minute 10 - 15.5.2001)	C O'BOYLE DIRECTOR OF CORPORATE SUPPORT SERVICES I WILLETT ASSISTANT TO THE CHIEF EXECUTIVE	MONITORING OFFICER AND DEPUTY To act as Monitoring Officer in accordance with Section 5 of the Local Government and Housing Act 1989 for the purpose of performing the duties imposed by that section. To act as Deputy Monitoring Officer with the power to act in the absence or during any illness of the Monitoring Officer in accordance with Section 5 of the Local Government and Housing Act 1989.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
N1 Policy and Co-ordinating Committee Minute 44(3) - 29.11.83	DIRECTOR OF ENVIRONMENT AND STREET SCENE	NAMING OF STREETS To approve the names of new streets in accordance with the Town and Police Clauses Act 1847, where, following consultation, one name is agreed by all parties.
N2 Resource Committee (Minute 130 - 31.1.95) North Weald Airfield Sub-Committee (Minute 15(1) - 15.5.80)	DIRECTOR OF CORPORATE SUPPORT SERVICES	NORTH WEALD AIRFIELD - LETTINGS (a) To negotiate all commercial and recreational lettings at North Weald Airfield; (b) To negotiate with all organisations requesting casual or miscellaneous lettings on North Weald Airfield; (c) To approve casual or miscellaneous lettings of North Weald Airfield provided they are for activities which take place at present or are similar and unlikely to give rise to public concern; (d) To renew existing commercial leases on North Weald Airfield at current market rentals; and (e) To negotiate and agree appropriate lettings of the Annexe to Hangar 2 at North Weald Airfield in consultation with the relevant Portfolio Holder.
N3 Public Health Committee (Minute 72 - 21.9.83)	HPA (Any Consultant member of staff) (See also under "Disease Control")	NOTIFIABLE DISEASES To act as proper officer for the purposes of the Public Health (Control of Disease) Act 1984.
N4 Cabinet (Minute 142 - 14.3.05)	DIRECTOR OF ENVIRONMENT AND STREET SCENE (or authorised Environmental Health Officer)	NUISANCES Authority to make closure orders under Section 40 of the Anti Social Behaviour Act 2003 and to give notices of cancellation of closure orders under Section 41 of that Act

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
O1 Policy and Resources Committee (Minute 3(3) - 11.10.73)	DIRECTOR OF FINANCE AND ICT SERVICES	OFFICERS - RECEIPT OF MONEY DUE To act as proper officer for the purposes of Section 115 of the Local Government Act 1972.
O2 Personnel Sub-Committee (Minute 79 - 17.11.81)	DIRECTOR OF CORPORATE SUPPORT SERVICES (after considering any views of the Chairman of Resource Committee)	OFFICES - USE OF To determine applications to use Council offices (See also under "Car Parks (Council)").
O3 Council Minute 86 - 15.02.05	DEPUTY CHIEF EXECUTIVE	OMBUDSMAN - NOTICES To act as proper officer for the purposes of Section 30(5) of the Local Government Act 1974 (publication of notice on receipt of a report from the Local Ombudsman).
O4 Policy and Resources Committee (Minute 3 - 11.10.73)	DIRECTOR OF CORPORATE SUPPORT SERVICES	ORDNANCE SURVEY To act as proper officer for the purposes of Section 191 of the Local Government Act 1972 (Marking out and checking of reputed boundaries).

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
P1 Council Minute 87 - 15.02.05	MR I WILLETT RETURNING OFFICER	<p>PARISH POLLS</p> <p>To act as Returning Officer for the purposes of a Parish Poll in the District in accordance with the Parish and Community Meetings (Polls) Rules 1987.</p>
P2 Policy and Co-ordinating Committee (Minute 99 - 21.11.89)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>PHYSICAL ASSAULTS ON STAFF</p> <p>In the event of the Crown Prosecution Service not proceeding after physical assault on a Council employee, to give instructions to prosecute where the Head of Legal and Admin. Services considers that the Attorney General's guidelines for prosecutions in a private prosecution for assault are satisfied.</p>
P3 Council (Minute 29(2) - 15.7.86)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>PLANNING APPEALS - SECTIONS 288 AND 289 OF THE TOWN AND COUNTRY PLANNING ACT 1990</p> <p>To lodge, after prior consultation, appeals in the High Court in accordance with the provisions of Sections 288 and 289 of the Town and Country Planning Act 1990, as amended, subject to a report being made to the next appropriate meeting on the action taken.</p>
P4 Council (Minute 71 - 17.12.02)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT SERVICES (or, in his absence, an officer duly authorised to act on his behalf)	<p>PLANNING APPLICATIONS</p> <p>To determine applications for planning permission as set out below:</p> <p>(1) Subject to the schedule below which are matters to be determined by Committee, to determine planning applications and applications for advertisement consent, listed building consent, conservation area consent and approval of reserved matters (including renewals of temporary permissions).</p> <p>Schedule A</p> <p>(a) Applications contrary to the provisions of an approved or draft Development Plan, and which are recommended for approval;</p> <p>(b) Applications contrary to other approved policies of the Council, and which are recommended for approval;</p> <p>(c) Applications for major commercial and other developments, (e.g. development of significant scale and/or of wide concern) and which are recommended for approval;</p>

-
- (d) Applications for residential development consisting of 5 dwellings or more (unless approval of reserved matters only) and which are recommended for approval;
- (e) The Council's own applications on its land or property which are for disposal;
- (f) Applications recommended for approval on which there is more than one expression of an objection material to the planning merits of the proposal to be approved other than householder applications;
- (g) Applications recommended for approval contrary to an objection from a local council which are material to the planning merits of the proposal;
- (h) Applications which any Member requests within 4 weeks of the receipt of that application should be the subject of consideration by the relevant Committee;
- (i) Applications where recommendation conflicts with a previous resolution of a Committee;
- (j) Applications submitted by or on behalf of a Councillor of the Authority (and/or spouse/partner) or on behalf of a member of staff of Planning and Economic Development (and/or spouse/partner) and also in those cases where a councillor is an objector in a purely personal capacity;
- (k) Any other application which the Director of Planning and Economic Development considers it expedient or appropriate to present to committee for decision (e.g. those raising issues not covered by existing policies, or of significant public interest, or those with a significant impact on the environment).
- (l) A planning application which would otherwise be refused under delegated powers by the Director of Planning and Economic Development but where there is support from the relevant local council and no other overriding planning consideration necessitates refusal.
- SUBJECT TO** the prior completion of agreements securing controls over the development or works for the benefit of the community; and to such conditions as the Director of Planning and Economic Development deems appropriate to impose on any grant of permission.
- (2) To respond to consultations from adjoining planning authorities and from Essex County Council except on proposals which are potentially controversial or likely to be of significant public interest.
- (3) To determine applications for works to preserved trees (other than felling) unless subject to criteria (f), (g) and (h) of preceding schedule and dispensing with requirements to replace a preserved tree; and to respond to consultations from Essex County Council.
- N.B. All decisions of the Director of Planning and Economic Development to be reported to the appropriate Area Plans Sub-Committees at its next meeting.
-

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
P5 Development Committee (Minute 79 - 26.10.99)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>PLANNING - ENTRY TO LAND AND BUILDINGS</p> <p>To authorise designated postholders within Planning Services to exercise the following powers:</p> <p>(a) Section 88 of the Planning (Listed Buildings and Conservation Areas) Act 1990 - powers of entry;</p> <p>(b) Sections 196A and 196B of the Town and Country Planning Act 1990 (as amended) to enter land and buildings in connection with the enforcement of planning control;</p> <p>(c) Section 324 of the Town and Country Planning Act 1990 (as amended) - powers of entry;</p> <p>(d) Hedgerow Regulations 1997 - powers to enter land.</p> <p>(e) Part VII of the Anti-Social Behaviour Act 2003.</p>
P6 Development Committee (Minute 59 - 6.1.93)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>PLANNING APPLICATIONS - POWER TO DECLINE TO DETERMINE</p> <p>To decline to determine applications in accordance with Section 70A of the Town and Country Planning Act 1990.</p>
P7 Development Committee (Minute 85 - 10.3.92)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>PLANNING APPLICATIONS - SUBMISSION OF DETAILS</p> <p>To determine whether to require the formal submission of details in accordance with Part 6 of Schedule 2 of the Town and Country Planning (General Development Procedure) Order 1995.</p> <p>To determine applications for approval of details under the General Development Procedure Order 1995, subject to such determinations not being exercisable under Schedule B of SO64.</p>
P8 Development Committee (Minute 100 - 11.1.00)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>PLANNING APPLICATIONS - ENVIRONMENTAL IMPACT ASSESSMENTS</p> <p>To determine, in accordance with the Town and Country Planning (Environmental Impact Assessments) (England and Wales) Regulations 1999, the need for and scope of environmental impact assessments required under the Town and Country Planning Acts.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
P9 Development Committee (Minute 1 - 25.5.99)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT (IN CONSULTATION WITH THE CHAIRMAN OF THE APPROPRIATE COMMITTEE OR SUB-COMMITTEE)	PLANNING PERMISSIONS - ADDITIONAL/REVISED CONDITIONS To agree the precise wording of additional/ revised conditions to be attached to planning permissions where members so desire.
P10 Personnel Sub-Committee (Minute 139 - 20.3.90)	DIRECTOR OF CORPORATE SUPPORT SERVICES	POLITICALLY RESTRICTED POSTS (a) To notify all politically restricted postholders of their designations; (b) To incorporate the designation as to politically restricted status in contracts of employment; and (c) To maintain and issue revised lists when necessary and notify the Independent Adjudicator.
P11 Housing Committee (Minute 74 - 4.3.92)	DIRECTOR OF CORPORATE SUPPORT SERVICES DIRECTOR OF FINANCE AND ICT SERVICES	POSSESSION ORDERS - MORTGAGE ARREARS To obtain and execute in the case of mortgage arrears where an Order for possession is granted by the Courts, a warrant for the possession of a property. To offer for sale on the open market any property subsequently repossessed.
P12 Housing Committee (Minute 75 - 14.11.95)	DIRECTOR OF HOUSING SERVICES DIRECTOR OF CORPORATE SUPPORT SERVICES DIRECTOR OF HOUSING SERVICES DIRECTOR OF CORPORATE SUPPORT SERVICES	POSSESSION ORDERS - RENT ARREARS/GAS SAFETY INSPECTIONS (a) To serve notices of seeking possession for any of the grounds contained in Schedule 2 of the Housing Act 1985; (b) Where considered appropriate, to serve notices to quit in cases where the tenant is not a secure tenant as defined in the Housing Act 1985; (c) To institute proceedings in the Council Court for the possession of properties following service of a notice seeking possession or a notice to quit; (d) To institute proceedings in the County Court for the recovery of rent, court costs and service charges; and (e) To obtain and execute a warrant for eviction where possession has been awarded by the Court. DIRECTOR OF CORPORATE SUPPORT SERVICES In respect of secure and non-secure tenancies of Housing Revenue Account properties:

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
Housing Committee (Minute 46 – 12.9.2000)	<p>DIRECTOR OF HOUSING SERVICES, ASST DIRECTOR OF HOUSING SERVICES (PROPERTY AND RESOURCES), ASST DIRECTOR OF HOUSING SERVICES (OPERATIONS), AREA HOUSING MANAGER (NORTH), AREA HOUSING MANAGER (SOUTH)</p> <p>HOUSING NEEDS MANAGER</p> <p>DIRECTOR OF HOUSING SERVICES</p> <p>HOUSING ASSETS MANAGER (HMT/01) (or any officer authorised to act).</p>	<p>(f) to approve and sign Notices and Seeking Possession and Notices to Quit;</p> <p>(g) to initiate proceedings in the County Court for possession and the recovery of rent, mesne, profits, service charges and court costs, in accordance with relevant legislation; and</p> <p>(h) to seek and execute warrants of execution for possession; and</p> <p>To undertake the actions set out in (a), (b) and (c) above, in respect of non-secure tenancies and licences at the Council's Homeless Persons' Hostel</p>
Portfolio Holder Decision (24.3.2004)	<p>DIRECTOR OF HOUSING SERVICES</p> <p>HOUSING ASSETS MANAGER (HMT/01) (or any officer authorised to act).</p>	<p>(i) Approve and sign Notices of Seeking Possession on the grounds of a breach of tenancy conditions for not allowing the Council access to undertake required repairs and maintenance;</p> <p>(j) Initiate proceedings in the County Court for possession or to provide access for the purpose of undertaking the statutory annual Gas Safety Inspection in accordance with the relevant legislation; and</p> <p>(k) Seek and execute warrants of execution for possession authorised by the Court.</p>
P13 (Council Minute 117 - 20.4.04)	MONITORING OFFICER	PREJUDICIAL AND OTHER INTERESTS – DISTRICT COUNCIL Receipt, custody and public deposit of registration of interests of District Councillors under the Local Government Acts 2000 and 2007 and regulations made thereunder.
P14 (Council Minute 117 - 20.4.04)	MONITORING OFFICER	PREJUDICIAL AND OTHER INTERESTS – TOWN AND PARISH COUNCILS Receipt, custody and public deposit of registration of interests of Parish and Town Councillors in accordance with the Local Government Acts 2000 and 2007 and regulations made thereunder..
P15	CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)	PRESS RELEASES To issue press releases in advance of publication of relevant committee minutes, if appropriate.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
P16 Development Committee (Minute 65 - 23.9.81)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	<p>PRESERVATION NOTICES (BUILDINGS)</p> <p>To serve building preservation notices in urgent cases subject to report to and review by, the next meeting of the Development Committee.</p>
P17 Policy and Resources Committee (Minute 3 - 11.10.73)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>PROTECTED BUILDINGS</p> <p>To act as proper officer for the purposes of paragraph 28 of Schedule 16 to the Local Government 1972 (receipt and deposit of lists of protected buildings).</p>

**Authorising Committee
and Minute Ref or
Other Authority**

Officer(s) Authorised

Subject and Function(s) Delegated

Q **NIL**

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated					
R1 Finance Sub-Committee (Minute 57 - 31.5.79)	DIRECTOR OF FINANCE AND ICT SERVICES	<p>RATING - DISABLED PERSONS</p> <p>To administer the provisions of the Rating (Disabled Persons) Act 1978.</p>					
R2 Leisure Services Committee (Minute 5 – 23.5.91)	DIRECTOR OF ENVIRONMENT AND STREET SCENE	<p>RECREATION CHARGES – LEISURE ACTIVITIES AND EVENTS</p> <p>To make adjustments to the level of fees and charges within the maximum approved by the Cabinet.</p>					
R3 New	<p>REGULATION OF INVESTIGATORY POWERS ACT (R.I.P.A.) 2000 - DESIGNATION OF RIPA OFFICER AND DEPUTY</p> <p>For the purposes of the Regulation of Investigating Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2003, the following officers of the Council be appointed to exercise on behalf of the Council, the power to authorise the carrying out of directed surveillance under the following articles:</p> <table border="1"> <thead> <tr> <th data-bbox="815 1218 842 1346">Article</th> <th data-bbox="815 927 842 1032">Purpose</th> </tr> </thead> <tbody> <tr> <td data-bbox="903 1330 927 1346">4</td> <td data-bbox="903 98 987 1032">Section 28(3)(b) of the Regulation of Investigatory Powers Act 2000 (Directed Surveillance) - for the purpose of preventing or detecting crime or of preventing disorder (subject to the restrictions set out in Articles 7, 8 and 9 of the Regulations).</td> </tr> <tr> <td data-bbox="1139 1330 1163 1346">4</td> <td data-bbox="1139 98 1251 1032">Section 29(3)(b) of the Regulation of Investigatory Powers Act 2000 (Covert Human Intelligence Sources) - for the purpose of preventing or detecting crime or of preventing disorder (subject to the restrictions set out in Articles 7, 8 and 9 of the Regulations).</td> </tr> </tbody> </table>	Article	Purpose	4	Section 28(3)(b) of the Regulation of Investigatory Powers Act 2000 (Directed Surveillance) - for the purpose of preventing or detecting crime or of preventing disorder (subject to the restrictions set out in Articles 7, 8 and 9 of the Regulations).	4	Section 29(3)(b) of the Regulation of Investigatory Powers Act 2000 (Covert Human Intelligence Sources) - for the purpose of preventing or detecting crime or of preventing disorder (subject to the restrictions set out in Articles 7, 8 and 9 of the Regulations).
Article	Purpose						
4	Section 28(3)(b) of the Regulation of Investigatory Powers Act 2000 (Directed Surveillance) - for the purpose of preventing or detecting crime or of preventing disorder (subject to the restrictions set out in Articles 7, 8 and 9 of the Regulations).						
4	Section 29(3)(b) of the Regulation of Investigatory Powers Act 2000 (Covert Human Intelligence Sources) - for the purpose of preventing or detecting crime or of preventing disorder (subject to the restrictions set out in Articles 7, 8 and 9 of the Regulations).						

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
R4 Housing Committee (Minute 15 - 16.6.98)	DIRECTOR OF HOUSING SERVICES	<p>RENOVATION GRANTS - PRIVATE SECTOR</p> <p>To restrict, if necessary, the approval of applications for renovation grants to the order of priorities set out in the Council=s grant policy to meet the budget provision available.</p> <p>To approve applications in special cases where the merits of an application reasonably justify a departure from the Council=s grant policy.</p>
R5 Housing Management Sub-Committee (Minute 152(c)(2) - 11.3.80)	DIRECTOR OF HOUSING SERVICES	<p>RENT ARREARS - DECEASED TENANTS</p> <p>To write off rent arrears in respect of deceased tenants, where there is no means of recovering the debt.</p>
R6 Housing Management Sub-Committee (Minute 161 - 15.2.77)	DIRECTOR OF HOUSING SERVICES	<p>RENT ARREARS - NORWAY HOUSE</p> <p>To secure the eviction of any homeless person at Norway House who defaults in the payment of accommodation charges for four successive weeks or more.</p>
R7	REQUISITIONS FOR INFORMATION (See under "ENFORCEMENT ACTION")	
R8 Policy & Co-Ordinating Committee (Minute 3 - 11.10.73)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>RESOLUTIONS - CERTIFICATION</p> <p>To act as proper officer for purposes of paragraph 25 of Schedule 4 to the Local Government Act 1972 (certification of resolutions).</p>
R9 Council Minute - - 19.4.05	I WILLETT ASSISTANT TO THE CHIEF EXECUTIVE	<p>RETURNING OFFICER - DISTRICT ELECTIONS</p> <p>To act as proper officer for the purposes of Section 41(1) of Local Government Act 1972 and Section 35 of the Registration of the People Act 1983 (returning officer for election of district council).</p>
R10 Council Minute - - 19.4.05	I WILLETT ASSISTANT TO THE CHIEF EXECUTIVE	<p>RETURNING OFFICER - PARISH ELECTIONS</p> <p>To act as proper officer for the purposes of Section 41(1) of the Local Government Act 1972 (returning officer for elections of parish councillors).</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
S1 Cabinet (Minute 184 – 10.4.06)	DIRECTOR OF ENVIRONMENT & STREET SCENE (or in his absence ASSISTANT DIRECTORS (ENVIRONMENT AND NEIGHBOURHOODS) and (TECHNICAL)	“SAFER, CLEANER, GREENER” LEGISLATION – AUTHORISATION OF OFFICERS To authorise suitably qualified officers to exercise those functions relating to the management and provision of the environmental health service set out in the attached list of environmental health legislation as set out in Appendix A.
Appropriate Portfolio Holder	To delegate appropriate powers to the Director of Environment and Street Scene relating to the management and provision of the Environmental Health Service set out in the attached list of environmental health legislation as set out in Appendix A.	To approve updates to the list of environmental legislation set out in Appendix A.
Appropriate Portfolio Holder	DIRECTOR OF CORPORATE SUPPORT SERVICES ASSISTANT DIRECTOR (LEGAL) SENIOR LICENSING OFFICER	To authorise suitably qualified officers to exercise those functions relating to licensing set out in the attached list of environmental health legislation as set out in Appendix B.
NEW AUTHORITY	Appropriate Portfolio Holder	To delegate appropriate powers to the Director of Corporate Support Services relating to the management and provision of the Environment Health Service set out in the attached list of environmental health legislation as set out in Appendix B.
Appropriate Portfolio Holder	To approve updates to the list of environmental legislation set out in Appendix B.	S2 Council (Minute 24(2) - 30.6.81)
DIRECTOR OF HOUSING SERVICES (after considering the views of the Portfolio Holder)	SALE OF COUNCIL HOUSES - DISCOUNTS	To determine, under Part V of the Housing Act 1985, applications for discounting of entitlement periods where a potential purchaser lives with their parents.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
S3	Council (Minute 30(4) - 15.7.86)	<p data-bbox="253 1384 312 1700">DIRECTOR OF HOUSING SERVICES</p> <p data-bbox="253 264 312 1346">SALE OF COUNCIL HOUSES - RESTRICTIVE COVENANTS, MINOR EXTENSIONS AND ALTERATIONS</p> <p data-bbox="347 143 406 1346">To deal with applications for minor extensions or alterations in sold Council houses in accordance with the terms of the house sales agreement.</p> <p data-bbox="442 1384 501 1700">DIRECTOR OF HOUSING SERVICES</p> <p data-bbox="442 143 528 1346">To agree, in consultation with the Portfolio Holder, future requests for release of restrictive covenants to allow development within the curtilage of former Council properties, prior to planning permission being obtained.</p> <p data-bbox="563 1397 649 1700">DIRECTOR OF CORPORATE SUPPORT SERVICES</p> <p data-bbox="563 219 624 1346">To negotiate terms for the release of covenants agreed by the Director of Housing, subject to the outcome being reported to the Portfolio Holder for approval.</p>
S4 S4a S4b S4c S4d S4e S4f S4g S4h S4i S4j S4k S4l S4m S4n S4o S4p S4q S4r S4s S4t S4u S4v S4w S4x S4y S4z S5	Council (Minute 11(c) - 2.6.77)	<p data-bbox="703 1397 810 1700">DIRECTOR OF CORPORATE SUPPORT SERVICES</p> <p data-bbox="703 786 746 1346">SALE OF COUNCIL HOUSES - VALUATIONS</p> <p data-bbox="778 611 810 1346">To carry out all valuations in respect of sale of Council houses.</p>
S5	Policy and Resources Committee (Minute 3 - 11.10.73)	<p data-bbox="874 1397 960 1700">DIRECTOR OF CORPORATE SUPPORT SERVICES</p> <p data-bbox="874 1189 901 1346">SECURITIES</p> <p data-bbox="936 185 997 1346">To act as proper officer for the purposes of Section 146 (1)(a)(b) of the Local Government Act 1972 (declarations and certificates regarding securities).</p>
S6	Public Health Committee (Minute 72 - 21.9.83)	<p data-bbox="1034 1435 1093 1700">HPA (Any Consultant member of staff)</p> <p data-bbox="1034 1267 1061 1346">SHIPS</p> <p data-bbox="1096 159 1125 1346">To act as proper officer to the Council for the purposes of the Public Health (Ships) Regulations 1970.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
S7	Housing Committee (Minute 121 - 8.11.77)	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES (in consultation with Director of Housing Services).</p> <p>SQUATTERS - EVICTION</p> <p>To take such urgent action as is necessary to secure the vacation of any Council properties which are occupied by squatters.</p>
S8	Council (Minute 90(5) - 23.2.82)	<p>DIRECTOR OF CORPORATE SUPPORT SERVICES</p> <p>STAFF - APPOINTMENTS TO POSTS REQUIRING LITTLE OR LIMITED TRAINING</p> <p>To determine whether, in respect of the filling of posts requiring little or limited training, appointments should be made from outside the Council's current workforce.</p>
S9	Personnel Sub-Committee (Minute 2 - 4.10.73) (As amended by Personnel Sub-Committee Minute 169 - 26.9.78)	<p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS</p> <p>STAFF - APPOINTMENTS PROCEDURE</p> <p>To make all external appointments to each service in respect of posts graded below Service Director level except appointments where member involvement is considered desirable.</p>
S10	Policy and Co-ordinating Committee Minute 59(b) - 8.2.94	<p>CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS</p> <p>STAFF - MISCELLANEOUS DELEGATIONS</p> <p>To determine staff issues in terms of grading, structure and local conditions of service (including car leases, posts requiring an increase in hours of up to 1 or 2 per week, creation of junior posts in direct substitution of more senior ones, restructurings which reduce the number of posts and costs within a section, minor re-ranging subject to prior consultation with staff representatives, no increase in budget, maintenance of a register.</p>
S11	Council (Minute 90(5) - 23.2.82)	<p>MANAGEMENT BOARD (in consultation with appropriate Service Director and the Portfolio Holder with responsibility for Finance)</p> <p>STAFF - RETIREMENT</p> <p>To offer enhanced early retirement and redundancy under the terms of the superannuation scheme or gratuity scheme to appropriate staff where the resultant vacated posts can be made available for redeployment of otherwise redundant employees.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
S12 Personnel Sub-Committee (Minute 3 - 31.5.83)	CHIEF EXECUTIVE (or in his absence the Deputy Chief Executive)	<p>STAFF - TRAVELLING ALLOWANCES</p> <p>To consider and adjudicate on any request to make an exception to policy for reimbursement of travelling expenses in pursuance of an officer's duties, being limited to second class rail fare.</p>
S13 Personnel Sub-Committee (Minute 77 - 28.5.74)	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS	<p>STUDY LEAVE</p> <p>To grant, at their discretion, up to one week's leave of absence with full pay for the purposes of final revision in the period preceding an examination.</p>
S14 Policy & Co-ordinating Committee (Minute 23 - 5.10.93)	ASSISTANT TO THE CHIEF EXECUTIVE	<p>SUBSCRIPTIONS - OUTSIDE ORGANISATIONS</p> <p>To pay subscriptions in respect of organisations on which the Council is represented at member level.</p>
S15 Public Health Committee (Minute 46 - 19.9.84)	DIRECTOR OF CORPORATE SUPPORT SERVICES	<p>SUNDAY TRADING - CAR BOOT SALES</p> <p>To institute proceedings in respect of such sales where complaints have been received and satisfactory evidence is available.</p>
S16 Portfolio Holder decision reference H/026/2002-03	DIRECTOR OF HOUSING SERVICES	<p>SUPPORTING PEOPLE – SIGNING OF CONTRACTS</p> <p>To sign the Supporting People “Block Subsidy” and “Block Gross” contracts with Essex County Council for 2003/03, and subsequent years, in order to receive funding from the Essex Supporting People Commissioning Body for the provision of support services.</p>

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
T1 Development Committee Minute 73 - 2.3.93	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	TELECOMMUNICATIONS EQUIPMENT To determine, after prior consultation with ward councillors, whether the prior approval of the Council should be required to the siting and appearance of notified development under the Town and Country Planning (General Permitted Development) Order 1995.
Minute 108 - 6.3.01		To exercise the above-mentioned authority in consultation with the Chairman of the appropriate Committee or Sub-Committee and all ward councillors in respect of those proposals submitted in accordance with the prior approvals procedure where the Director of Planning Services consider that an objection should not be raised to the development but where opposition has been received.
T2 Personnel Sub-Committee (Minute 37 - 14.2.74)	CHIEF EXECUTIVE DEPUTY CHIEF EXECUTIVE SERVICE DIRECTORS	TEMPORARY STAFF To engage temporary staff and/or part time staff and subject to the overall estimated salaries bill for the service concerned not being exceeded in any one year.
T3 Housing Services Committee (Minute 6 (a) (iii) - 29.10.73)	DIRECTOR OF HOUSING SERVICES	TENANCIES - COUNCIL HOUSES To allocate tenancies in accordance with the Housing Allocation Scheme.
T4 Portfolio Holder Decision (23.8.04)	DIRECTOR OF HOUSING SERVICES OR OFFICER NOMINATED BY HIM DIRECTOR OF CORPORATE SUPPORT SERVICES OR NOMINATED OFFICER	TENANCIES – DEMOTED TENANCY ORDERS Inter alia: (1) To serve demoted tenancy notices in appropriate cases; (2) To apply to the County Court for Tenancy Demotion Orders and subsequent Possession Orders in appropriate cases.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
T5	Housing Management Sub-Committee (Minute 33 (c) (2) - 15.5.74)	<p data-bbox="225 1055 248 1346">TENANCIES - SERVICE</p> <p data-bbox="285 118 344 1346">To accept any application for priority Council housing in cases where a tenant of service accommodation reaches retirement age after having occupied the accommodation for a minimum of 15 years.</p>
T6	Resource Committee (Minute 40 - 28.9.93)	<p data-bbox="443 999 467 1346">TREASURY MANAGEMENT</p> <p data-bbox="504 342 528 1346">(a) To have control of the aggregated monies under Section 151 of the LGA 1972.</p> <p data-bbox="596 165 657 1346">(b) To be responsible for all executive decisions on borrowing, investment or financing under Section 151 subject to a requirement to act in accordance with the CIPFA Code for Local Authorities.</p> <p data-bbox="657 1384 687 1700">DIRECTOR OF FINANCE AND ICT SERVICES</p> <p data-bbox="657 1384 687 1700">DIRECTOR OF FINANCE AND ICT SERVICES (or staff delegated to act)</p>
T7 D45 D45	Development Committee (Minute 28 - 24.4.74) (Minute 119 - 28.2.95)	<p data-bbox="756 1059 780 1346">TREE PRESERVATION</p> <p data-bbox="817 165 877 1346">To authorise action to preserve trees in consultation with the Chairman of the Committee in cases of great urgency.</p> <p data-bbox="908 98 1000 1346">To authorise, serve and execute all unopposed tree preservation orders in accordance with Section 197 of the Town and Country Planning Act 1990 (as amended) and any subsequent legislation and to notify action taken in the Members' Information Bulletin.</p> <p data-bbox="756 1373 842 1700">DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT</p> <p data-bbox="908 1373 994 1700">DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT</p>

**Authorising Committee
and Minute Ref or
Other Authority** **Officer(s) Authorised** **Subject and Function(s) Delegated**

U NIL

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
V1 Council (Minutes 45(1)(5) - 11.9.90)	CORPORATE EXECUTIVE FORUM (in consultation with appropriate Service Director)	VACANCIES - REVIEW To review the filling of vacant posts when they occur and to implement the final agreement following consultation.

Authorising Committee and Minute Ref or Other Authority	Officer(s) Authorised	Subject and Function(s) Delegated
W1 Housing Services Committee (Minute 6(c)(1) - 29.10.73)	DIRECTOR OF HOUSING SERVICES	WARRANTS OF DISTRAINT To issue warrants of distraint in housing cases.
W2 Development Committee (Minute 60 - 6.1.93) Public Health Committee (Minute 52 - 17.11.92) Housing Committee (Minute 56 - 24.11.92)	DIRECTOR OF ENVIRONMENT AND STREET SCENE (in consultation with the Director of Corporate Support Services) ASSISTANT DIRECTOR - ENVIRONMENT & NEIGHBOURHOODS	WARRANTS FOR ENTRY To make applications to the Magistrates Court for entry pursuant to the Environmental Protection Act 1990, Public Health Acts 1936-61, Control of Pollution Act 1974, Clean Air Acts 1956-68, Food Safety Act 1990, Building Act 1984, Housing Acts 1957-85 and Local Government and Housing Act 1989.
Development Committee (Minute 60 - 6.1.93)	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	To make applications to the Magistrates' Court for warrants of entry in accordance with the Building Act 1984 and the Town and Country Planning Act 1990
W3 Housing Committee (Minute 74 - 4.3.92)	DIRECTOR OF HOUSING SERVICES	WARRANTS FOR REPOSSESSION OF COUNCIL PROPERTIES
DIRECTOR OF CORPORATE SUPPORT SERVICES	DIRECTOR OF CORPORATE SUPPORT SERVICES	To obtain and issue warrants for the repossession of properties in the case of rent arrears, where possession orders are authorised by the courts, or where suspended orders are authorised by the courts and the ordered payments are not made.
W4 Public Health Committee (Minute 144(a) - 9.3.77)	DIRECTOR OF ENVIRONMENT AND STREET SCENE (after consideration of any views of the Portfolio Holder and local ward member(s))	WASTE DISPOSAL ON LAND To submit representations to Essex County Council on any proposed licence.

**Authorising Committee
and Minute Ref or
Other Authority** **Officer(s) Authorised** **Subject and Function(s) Delegated**

X NIL

**Authorising Committee
and Minute Ref or
Other Authority** **Officer(s) Authorised** **Subject and Function(s) Delegated**

Y NIL

**Authorising Committee
and Minute Ref or
Other Authority** **Officer(s) Authorised** **Subject and Function(s) Delegated**

Z NIL

LIST OF SAFER, CLEANER, GREENER LEGISLATION (Ref: 5.1)

Animal Boarding Establishments Act 1963

Sections 1, 2 and 4

Animal Health Act 1981

Sections 15(6), 17, 18, 50, 52, 56, 63, 64, 64A, 81 and 91(2)

Anti-Social Behaviour Act 2003

Breeding and Sale of Dogs (Welfare) Act 1999

Sections 1-11

Betting, Gaming and Lotteries Act 1963

Sections 4, 6, 9, 16, 16A and 23, and Schedule 1

Paragraphs 5, 12 and 29 of Schedule 2

Paragraphs 3, 6, 7, 9, 10, 12(4) and 13 of Schedule 3

Paragraphs 8 of Schedule 5

Breeding of Dogs Act 1973

Sections 1, 1(2A) and 2

Breeding of Dogs Act 1991

Section 1

Building Act 1984

Sections 54, 56, 59 to 62, 64 to 68, 70 to 72 – 115

EFDC bye laws for the control of dogs

All

Caravan Sites Act 1968

Section 14

Caravans Sites and Control of Development Act 1960

Sections 3, 5 and 8 to 11

Sections 24(1), (2) and (3)

Sections 25 and 26

Cattle Identification Regulations 1998

Regulation 5

Celluloid and Cinematograph Film Act 1922

Sections 1 and 4

Charities Act 1992

Sections 68 and 70

Section 78

Chronically Sick and Disabled Persons Act 1970

Sections 4 and 5

Cinemas Act 1985

Sections 1, 1(3)(6D) to 1(3)(6F), 2, 3(2), 3A, 9, 12, 13, 13(3), 14, 18

Civil Evidence Act 1995

Section 9

Clean Air Act 1993

Sections 4, 6 to 12, 15, 16, 18, 19, 22(3), 24 to 26, 30, 31, 34, 35, 35(2), 35(4)
36, 38, 39, 45 to 48, 51, 55, 56, 57(5), 58, 60

Clean Neighbourhoods and Environment Act 2005

All

Contaminated Land (England) Regulations 2000

All

Control of Dogs Order 1992

Sections 4 and 5

Control of Pollution Act 1974

Section 22

Section 23

Sections 57, 60, 61, 62, 68, 91 and 93

Cremation Act 1902

Sections 6, 7 and 9

Crime and Disorder Act 1998

Section 1

Section 12

Section 17 and 37

Criminal Justice and Police Act 2001

Sections 13, 19, 20, 22 and 25

Sections 50, 52 to 55 and 60 to 62

Criminal Justice and Public Order Act 1994

Sections 77, 78, 79(3), and 163

Criminal Procedure and Investigations Act 1996

Section 26

Customs and Excise Management Act 1979

Section 176

Dairy Products (Hygiene) Regulations 1995 (made under the Food Safety Act 1990)

Regulations 6, 6(11), 7, 8, 16 and 19

Dangerous Dogs Act 1991

Section 5

Dangerous Wild Animals Act 1976

Sections 1, 3(1) to 3(3) and 4

Defective Premises Act 1972

Dogs (Fouling of Land) Act 1996

Section 4

Egg Products (Regulations) 1993 (made under the Food Safety Act 1990)

Regulations 5, 5(5), 8 and 9

Energy Act 1976

Section 18

Energy Conservation Act 1981

Sections 20, 23 and 24

Environment Act 1995

Sections 82 to 84, 88 and 90

Sections 108 to 113

Paragraphs 2 and 6 of Schedule 18

Environment and Safety Information Act 1988

Sections 1 and 3

Environmental Protection Act 1990

Sections 2 to 4, 6, 6(6), 7, 8, 8(8), 10, 10(2), 10(3A), 10(5), 11 to 14
19 to 22 and 24

Section 33

Section 46(5)

Section 47

Section 47(5)

Sections 48, 49, 52, 55, 57, 59, 60, 62, 63 and 63A

Sections 78B to 78E, 78G, 78H, 78N, 78P, 78R to 78V, 78X, 78YC and 79 to 82

Sections 87 to 89, and 91 to 95

Section 140

Section 141

Sections 149 and 150

Section 156

Essex County Council Act 1952

Section 58

European Communities Act 1972

Section 2

Fire Safety and Safety of Places of Sport Act 1987

Sections 26 to 29, 31, 34 and 35

Food and Environment Protection Act 1985

Sections 16 and 19

Food Premises (Registration) Regulations 1991

All

Food Safety (Fishery Products and Live Shellfish) (Hygiene) Regulations 1998

All

Food Hygiene (England) Regulations 2006

All

Food Safety Act 1990

Sections 5 and 6
Sections 9 and 10 AO
Sections 11, 11(6) and 11(7)
Section 12 AO
Sections 18, 19, 23, 27 and 28
Section 29 AO
Section 30 AO
Section 31
Section 32 AO
Sections 32(2), 40 to 42, 44 to 46 and 49
Game Act 1831
Section 18
Game Licences Act 1860
Sections 4, 8 and 14
Gaming Act 1968
Sections 11 and 34, Schedule 2 and Schedule 9

Guard Dogs Act 1975

Section 3

Health and Safety at Work etc Act 1974

Section 2 CPO
Sections 2(1), 3, 4 and 15
Sections 18 and 19
Sections 20 to 23 and 25 INSPS
Sections 26, 27 and 34
Section 38 INSPS
Sections 39 and 43

Home Energy Conservation Act 1995

Sections 2 to 5

Home Safety Act 1961

Section 1

Housing Act 1985

Sections 189, 190, 190A, 191A, 193 to 195, 197 and 202
Sections 264, 265, 267, 268, 270 to 275, 278, 279, 284, 286 to 289, 291, 296 and 297
Sections 304, 309, 310, 315, 319, 326, 330, 332, 334 to 340, 346 to 352A, 354, 356 to 358, 363 to 365, 368, 372, 375, 377, 377A, 378 to 381, 383 and 385
Sections 386 and 387
Section 389
Sections 390(2), 392, 395 and 397
Sections 435 to 443
Sections 523, 535 to 537, 540 to 542 and 544 to 546
Sections 584A, 584B, 596 and 597
Sections 604A, 605 and 606
Sections 611, 614, 615 and 617

Housing Act 2004

Sections 11, 12, 20, 21, 25, 28, 29, 31, 32 to 36, 40 to 43, 46, 47, 49, 50, 64, 69, 70, 102, 111, 112, 113, 121, 122, 131, 133, 136, 139, 210, 235, 239, 243

Housing Grants, Construction and Regeneration Act 1996

Sections 6 to 19, 21 to 43, 45 to 52, 56, 57, 63, 66 to 68, 70, 71, 71(2), 74, 76 to 79, 81, 82, 84 to 89, 92, 95 and 97

Sections 108 to 111 and 115

Sections 131(4), 132, 134 to 136, 136(2) and 138

Landlord and Tenant Act 1985

Sections 1, 4, 5, 8, 12, 19, 20, 20B, 20ZA, 21, 21A, 21B, 22, 23, 29, 30, 30B and 31B
Section 34

Local Government and Housing Act 1989

Parts VII, VIII, IX

Local Government Act 1972

Section 114, 135, 139, 142, 144, 145(2), 214, 214(3), 214(5), 215, 222, 224, 230, 236

Paragraphs 11 and 24 of Schedule 26

Local Government Act 1974

Section 36

Local Government Act 1988

Sections 17, 20, 33, 37

Local Government Act 1999

Sections 3 to 5

Section 16

Section 26

Local Government Act 2000

Sections 150 and 151

Meat and Meat Preparations (Hygiene) Regulations 1995

Regulations 4, 5 and 12

Meat Products (Hygiene) Regulations 1995

Regulations 4 to 6, 12 and 17

Medicines Act 1968

Sections 108, 111 to 114, 117 and 119

Motor Cycle Noise Act 1987

Section 1 and paragraph 3 of the Schedule

National Assistance Act 1948

Section 47

Noise Act 1996

All

Noise and Statutory Nuisance Act 1993

Section 10

Nurses Agencies Act 1957

Sections 2 and 3

Open Spaces Act 1906

Section 10

Sections 11(1) to 11(4)

Sections 12 and 13

Pedlars Act 1871

Section 17

Performing Animals (Regulation) Act 1925

Sections 1 to 4

Pigs (Records Identification and Movement) Order 1995

The Order

Plant Health Act 1967

Sections 5 and 6(3)

Poisons Act 1972

Sections 5(1) to 5(3) 6 and 9(5)

Section 9(6) INSPS

Section 9(7) INSPS

Police and Criminal Evidence Act 1984

Section 67(9)

Pollution Prevention and Control Act 1999

Section 2

Prevention of Damage by Pests Act 1949

Sections 2, 4 to 7, 10, 19, 22 and 26

Private Places of Entertainment (Licensing) Act 1967

Sections 3, 3A, 3C to 3E, 4, 4A and 4A(3)

Protection of Animals Act 1911 to 1960

All relevant parts

Protection of Animals (Amendment) Act 2000

Sections 2, 3, 3(2) and 4

Public Health (Control of Disease) Act 1984

Sections 1, 11, 13, 16, 18 and 20 to 24

Sections 26 to 32 and 34 to 43

Sections 47, 48, 54, 56 to 59, 61, 64 and 69

Public Health Act 1875

Sections 153 and 161

Section 164

Sections 165, 305 and 308

Public Health Act 1925

Section 14

Sections 17 and 19

Section 56

Public Health Act 1936

Sections 1, 45, 48 to 50, 83, 84 to 87, 124, 140, 221, 222, 223, 227, 260, 261, 264, 265, 268 to 270, 275, 276, 278, 284, 287, 290, 291, 293 and 298

Public Health Act 1961

Sections 17, 22, 34, 36, 37, 45, 73, 74 and 77

Refuse Disposal (Amenity) Act 1976

Sections 3, 6, 8

Regulation of Investigatory Powers Act 2000

Section 3, 5, 11, 28 to 30, 43, 45, 47, 49, 58 and 72

Safety of Sports Grounds Act 1975

Sections 1 to 5, 10, 10B and 11

Scrap Metal Dealers Act 1964

Sections 1, 1(3), 1(5), 1(6), 1(9), 3(1), 3(3), 9(2) and 9(3)

Slaughter of Poultry Act 1967

Sections 4 and 6

Slaughterhouses Act 1974

Sections 4, 5, 10, 19, 20, 22, 29, 41 and 42

Sunday Entertainments Act 1932

Section 3

Sunday Trading Act 1994

Section 2(3)

Paragraphs 4(3) and 5 of Schedule 1

Paragraphs 1 and 2 of Schedule 2

Paragraphs 3(a) to 3(c) of Schedule 2 INSPS

Paragraphs 3(d), 8(5) and 8(7) to 8(9) of Schedule 2

Paragraphs 3, 7 and 8 of Schedule 3

Theatres Act 1968

Sections 13(4), 13(5) and 15

Paragraphs 1, 3 to 7 and 7C of Schedule 1

Water Industry Act 1991

Sections 77 to 85

Section 115

Section 200

Wildlife and Countryside Act 1981

Sections 20 and 25

Zoo Licensing Act 1981

Sections 1, 4 to 7, 10 to 12 and 14 to 27

LIST OF ENVIRONMENTAL HEALTH LEGISLATION

House to House Collections Act 1939

All

Hypnotism Act 1952

Sections 1 and 2

Licensing Act 1964

Sections 3, 6, 7, 8A, 20A, 40, 44(1), 44(2), 45, 49(5), 49(6), 67A, 67C, 71, 72, 78A, 79, 79(5), 81A, 81AA, 98, 1691 and 1691(2)

Paragraphs 1 and 2 of Schedule 2

Paragraphs 4, 6 and 8 of Schedule 6

Paragraphs 2 and 5 of Schedule 8A

Local Government (Miscellaneous Provisions) Act 1976

Sections 16, 20(1), 20(5), 23, 24, 25, 26, 33 and 35

Licensing Act 2003

All

Local Government (Miscellaneous Provisions) Act 1976

Sections 16, 20, 35, Part II

Local Government (Miscellaneous Provisions) Act 1982

Section 29, 30, 33, 37, 41, paragraphs 7, 8, 9, 10(13), 13, 15 to 19 and 25 of Schedule 3

Lotteries and Amusements Act 1976

Sections 5 and 16

Schedule 1, and paragraphs 16 and 17 of Schedule 3

Pet Animals Act 1951

Sections 1, 4 and 6

Private Security Industry Act 2001

Section 13

Riding Establishments Act 1964

Sections 1, 2 and 5

Riding Establishments Act 1970

Section 1

Town Police Clauses Act 1847

Sections 37, 43, 46, 47, 50, 68

Town Police Clauses Act 1889

Sections 4, 5, 6

GAMBLING ACT 2005 – TABLE OF DELEGATIONS OF LICENSING FUNCTIONS

(Ref G/1)

MATTER TO BE DEALT WITH	FULL COUNCIL	SUB-COMMITTEE	ALL OFFICERS
Three-year licensing policy	X		
Policy not to permit casinos	X		
Fee Setting – when appropriate			X (to be approved by Executive Councillor)
Application for premises licences		Where representations have been received and not withdrawn	Where no representations received/representations have been withdrawn
Application for a variation to a licence		Where representations have been received and not withdrawn	Where no representations received/representations have been withdrawn
Application for a transfer of a licence		Where representations have been received from the Commission	Where no representations received from the Commission
Application for a provisional statement		Where representations have been received and not withdrawn	Where no representations received/representations have been withdrawn
Review of a premises licence		X	
Application for club gaming/club machine permits		Where representations have been received and not withdrawn	Where no representations received/representations have been withdrawn
Cancellation of club gaming/club machine permits		X	
Applications for other permits			X
Cancellation of licensed premises gaming machine permits			X
Consideration of temporary use notice			X
Decision to give a counter notice to a temporary use notice		X	

This page is intentionally left blank

Report to Constitution and Members' Services Standing Scrutiny Panel

Date of meeting: 28 April 2008



Portfolio Leader

Subject: Contract Standing Orders - Annual Review 2007/8

Officer contact for further information: I Willett (01992 564243)

Democratic Services Officer: I Willett (01992 564243)

Recommendation:

... **That a report be submitted to the Council recommending that the proposed revisions to Contract Standing Orders as set out in the Appendix to this report be approved and incorporated in the Council's Constitution.**

Report:

1. The Council is committed each year to review its Contract Standing Orders and an officer working party of representatives from service directorates has been reviewing any proposals for change including those arising from the recent service restructurings. The working party has also looked carefully at issues which have arisen over the past year in relation to Contract Standing Orders and considered whether changes need to be made to the existing version.

Proposals for Change

2. The existing Contract Standing Orders are set out in the left hand column of the Appendix to this report. Opposite the relevant Contract Standing Orders in the right hand column are proposed amendments together with an explanation of why those changes are thought necessary.
3. Many changes have been made to detailed wording of Contract Standing Orders to reflect changes in post titles which have come about through the top management restructuring. Certain clerical and typographical errors in the document have also been covered. However, a commentary is given below on the main changes of substance which are now being proposed for adoption.

(a) Contract Standing Order C1(10)

4. This Standing Order requires that expenditure on one contractor in a single financial year should not accumulate to the point where the thresholds for competitive quotations are exceeded. This is designed to ensure that one contractor does not receive orders or contracts without being subject to competition. The procedure is therefore included in Contract Standing Orders to ensure best value.

5. This Contract Standing Order is silent at present on how the aggregate figure relating to orders to one contractor is to be assessed. The assumption has been that this assessment should be based on all orders by all service areas in respect of that contractor. However, one case encountered this year has caused a review.
6. The proposed amendment is for the "totting up" procedure required by this Standing Order to apply only within each service area and not across all services. The present interpretation of the Standing Order (i.e. monitoring across all services) is very difficult to achieve without a very time consuming and expensive process of central monitoring, which is not at present available. The Working Group of officers felt that it would be better to make the requirement apply within service areas thereby enabling Service Directors to arrange their own monitoring arrangements more easily.
7. The Working Party also proposed that this standing should not apply to contractors engaged by means of a framework agreement with the Council who have won that contractor as a result of competition.

(b) C2 (Works Unit)

8. Standing Order C2 relates to the Works Unit and outlines special procedures which were to apply to the letting of contracts for goods and services etc within that unit. Historically these arrangements are linked to the former best value regime. However as part of the top management restructuring, the Works Unit is being integrated with the Housing Directorate. With this in mind there is no longer a case for having special arrangements for the Works Unit particularly as the best value regime is no longer in being. The proposal therefore is to delete Standing Order C2.

(c) Standing C3(1) (Essex Procurement Hub)

9. This Standing Order relates to a requirement that Service Directors should be procuring goods and services through the Essex Procurement Hub. Only if the hub is unsuitable for this purpose should Service Directors be seeking to procure by other methods i.e. by following the requirements of Contract Standing Orders which then must apply. However the working party feels that the present Contract Standing Order is not specific enough about the roles which the Procurement Hub is to perform. These have therefore been added in the revised wording, with the matters on which the Council remains responsible for deciding also clarified.

(d) Standing Order C4(2) (Quotations below £20,000 in value)

10. Contracts of up to £20,000 are dealt with under delegation to Service Directors. At present, only one quotation need be invited for contracts up to a value of £5,000. The requirement increases to two tenders in the range of £5,000 to £10,000 and for quotations above £10,000 and up to £20,000, the requirement is for three quotations. Officers feel that these thresholds have been rendered unrealistic by the effects of inflation. The proposal is that each threshold should be increased by £5,000. Thus contracts of up to £10,000 would only require one quotation, those between £10,000 and £15,000 would require two tenders whilst those above £15,000 and up to £25,000 would require three tenders.
11. Another reason for making this change is to reflect the fact that increasingly more time and effort has to be made in order to obtain tenders for relatively routine items. This has been particularly noticeable in terms of Building Services for the Civic Offices complex. These tendering limits have been in place for many years and it is felt that they should now be brought up to date.

(e) Contract Standing Order C11(5)(7) (Status Inquiries)

12. This Sub-Paragraph of C11(5) sets out some of the checks which must be made about the status of contractors. One of these relates to published accounts for the Company concerned. Officers feel that only limited reliance should be placed on accounts which are more than 18 months old and it is proposed to amend the Contract Standing Order in that regard.

(f) Contract Standing Order C15(1) and C24(5) (Model Agreements)

13. Currently the Contract Standing Orders include Annexes showing a series of model documents for Appointment of Consultants and Standard Contract Terms etc. Experience has shown that these documents are constantly under review and are changed quite regularly. It is felt that rather than publish these in the Constitution document, they should be available via the Council's intranet to the relevant officers and simply be referred to in the Constitution without being reproduced. This will certainly save considerable amounts of printing and paper consumption arising from updates to the Constitution file.

(g) Contract Standing Order C33 (Land Transactions)

14. This is the most fundamental alteration to Contract Standing Orders arising from this review. Recently the Council was involved in the disposal of a very valuable site at Langston Road, Loughton. Concerns were expressed at the time that as the disposal procedure had been conducted on the basis of tenders which meant that once the closing date for receipt had passed no changes could be made. There was a feeling that the Council may have achieved an even better consideration if another method had been specified in the sale particulars.
15. The proposed revision to C33 provides a "menu" of different disposal methods which can be agreed either by the Cabinet or, if necessary, by the relevant Portfolio Holder. The list of possible disposal procedures is set out in the amendment. The key stipulation is that whatever method is preferred (and this will depend on professional advice to the Cabinet and prevailing market conditions), these must be set out in the sale particulars at the outset and adhered to throughout the process. In addition provision is made for a second round of tendering to be included in the sale particulars. This is envisaged as a way of allowing some or all of the initial bidders the opportunity to re-consider their bids with a view to the Council achieving better value. The use of this option will however depend on prevailing market conditions.
16. This amendment to C33 also covers the agreement and execution of legal licences which are often part of leases (whether disposals or purchases). These have not been adequately covered in Contract Standing Orders up to now and the proposal is to include them. As they are often very detailed but routine legal processes, it is proposed that these should be delegated to the Director of Corporate Support Services unless Portfolio Holder or Cabinet involvement is considered necessary.

(h) C34 (Advice on Property Processes)

17. This Contract Standing Order is now redundant it refers to Government Advice on property transactions which is no longer in operation. The revised advice which the Council's Valuers now follow is set out in the revision to C33.

Conclusion

18. If the Panel are happy with the proposed changes to Contract Standing Orders, they are asked to recommend these to the full Council at the Annual meeting on 15 May 2008 under the delegated authority already approved by the Overview and Scrutiny Committee.

Constitution and Member Services SSP (28.4.08)

Appendix 1

Present Contract Standing Order

Proposed Revision

C1 Compliance with Standing Orders

- (6) For the purposes of these Standing Orders, the expressions
- (a) "Chief Officer" means a Joint Chief Executive or a Head of Service;
 - (b) "Cabinet" means a duly constituted and convened meeting of those Councillors appointed to serve as Cabinet members;
 - (c) "Cabinet Committee" means a duly constituted and convened meeting of those Councillors appointed by the Council to the Cabinet Committee concerned;
 - (d) "Portfolio Holder" means a Councillor appointed by the Council as a member of the Cabinet with responsibility for particular portfolio of services.
- (See also C15 (appointment of consultants))

C1(6)(a) Amend by deleting "a Joint Chief Executive or a Head of Service" and substitute "the Chief Executive, the Deputy Chief Executive or a Service Director".

Reason:

Current definition of "Chief Officer" is out of date.

Present Contract Standing Order

(10) Where the aggregate sum payable to one supplier of goods, works or services in a financial year is likely to exceed the limits of authority referred to in these Contract Standing orders, the Chief Officer must report to the Cabinet and seek a waiver of the Standing Order. It is the responsibility of the Chief Officer to ensure that such a report is submitted prior to the limit of authority being breached.

Proposed Revision

C1(10) Amend by the addition of the words "within a single service area" after "payable" in the first line.

Amend by the addition of a new sentence after "breached" in the fifth line, namely:

"In exercising their responsibilities under this paragraph, chief officers should have regard to the overall cost (including any maintenance costs) of any contracts which extend over longer than a single financial year."

Reason:

It is suggested that controls on expenditure with a single contractor should operate on a service-by-service basis rather than the limit being calculated by reference to expenditure over all services. Service Directors should be able within their service areas to monitor expenditure with contractors so as to comply with Standing Order C1(10). This is more difficult to achieve between services.

Furthermore, the Standing Order has been amended to require Chief Officers to take account of expenditure on contracts, which extend over more than a single financial year.

Present Contract Standing Order

Proposed Revision

C2 Council's Works Unit and Equivalent Organisations

C2 Delete.

(1) The Council's Works Unit shall have authority to enter into contracts works up to 20% of their annual turnover. In the main these will be works of a specialist nature outside the normal skills available to the organisation in question, but may also be works of a general nature when necessary to cover peak work flows or staff shortages.

Reason:

Under the Council's recent restructuring the Works Unit has been amalgamated with the Housing Directorate. The operations of the Works Unit are thus subject to the general arrangements applicable to all service directors.

(2) The Works Unit will have its own list of approved contractors, which shall be in addition to the main list. The Works Unit list will be compiled taking into account the requirements of Standing Order C11(5) (Pre-qualification Information) in respect of contracts in excess of £20,000. The contractors on the Works Unit list, which shall be reported to and approved by the Cabinet, will generally speaking be smaller companies or specialist contractors who would not in the normal course of events be included on Constructionline.

(3) Where works are contracted in accordance with the provisions of these Standing Orders, the Council's Works Unit responsible for appointing the subcontractor retains full responsibility for the quality, performance and completion of the works as though they had been carried out by direct employees of the Council.

(4) The Chief Officer must be satisfied that any contractor used is appointed in accordance with the requirements of Standing Order C2(2).

Present Contract Standing Order

- (5) The Chief Officer may in addition seek quotations and tenders for works not subject to a select list in order to enable the Works Unit to respond to any invitations to tender.
- (6) The Chief Officer may enter into contracts following receipt of such quotations and tenders subject to compliance with Standing Order C2(2) and reporting to the next meeting of the Cabinet.

C3 Selection of Tendering Method

- (1) A Chief Officer is required, prior to the invitation of tenders or quotations, to determine the correct procurement procedure in accordance with the provisions of Standing Orders, based on the best estimate available at that time, of the contract sum.
- (2) In the event that the value of tenders or quotations received exceeds the upper financial limit prescribed by the relevant Standing Order, the Chief Officer concerned shall report the circumstances to the Cabinet where the acceptance of any such tender or quotation, will be considered.

Proposed Revision

C3(1) Add further paragraph(to be numbered (2)) as follows:

"Chief officers are also required to select alternatives to the Essex Procurement Hub only where this can be demonstrated as being more appropriate to the Council's procurement requirements and the Hub has been notified of this view and has confirmed that it is unable to provide appropriate alternatives within existing framework agreements. In all other circumstances, Chief Officers are required to utilise the Essex Procurement Hub for advising on tender specifications, and for managing the procurement process. The Council remains responsible for the drafting of tender and quotation specifications together with the evaluation and acceptance of tenders".

Present Contract Standing Order

Proposed Revision

C4 Contracts Not Exceeding £20,000

(1) Each Chief Officer may, in respect of the service or services for which they are responsible, by the issue of an official order in accordance with Standing Order C22 (1) (Official Orders) enter into a contract not exceeding £25,000 in value or amount other than a contract for consultancy services. In the case of a contract for consultancy services, the form of agreement is available on the Council's intranet unless the Director of Corporate Support Services otherwise directs. Each Chief Officer shall at all times have regard to best value requirements in the procurement of services and entering into contracts which are set out in Financial Regulations and if best value considerations result in a quotation other than the lowest in financial terms being accepted, the reasons for so deciding shall be documented by the Chief Officer making that decision.

C4(1) Delete the words, "Standing Order C22(1)" and substitute "Standing Order C24(1)".

Reason:

Cross-reference is incorrect.

(2) Written quotations must be obtained for contracts, which have a value of up to £20,000. The minimum number of quotations needed is:

C4(2) Amend "£20,000" in the first line to "£25,000".

Amend Contract Value Levels as follows:

Contract Value: Number of Quotations

Up to £5,000 known in advance	One, unless the price and terms are known in advance
£5,001 - £10,000	Two
£10,001 - £20,000	Three

(a) "Up to £5,000": amend to "up to £10,000";

(b) "£5001 - £10,000": amend to "£10,000 - £15,000";

(c) "£10,001 - £20,000" to "£15,001 - £25,000";

Reason:

The effects of inflation have meant that an increasing

Present Contract Standing Order

Proposed Revision

number of orders for goods and services have exceeded the present £5,000 limit for single quotations. This has resulted in an increase in the number of cases where quotations must be invited. For relatively routine items this causes delays in procurement and can lead to additional costs.

These value thresholds have not been reviewed for many years.

- (3) Where the supply of goods, works and/or services are of a repetitive and regular nature and not covered by a central contract as referred to in Standing Order C1(2), a contract shall be entered into for the supply of such goods, works or services in accordance with Standing Orders C12 (Serial Contract) or C14 (Exceptions for Consortia, Public Supply Agencies etc).
- (4) The terms of the delegation set out in (1)-(3) above shall not be applicable if the requirements of Standing Order C11 (Contractor Selection) apply.

Present Contract Standing Order

Proposed Revision

C11 Contractor Selection

(a) All Contracts Valued at More than £25,000

(1) For contracts in excess of £25,000, under no circumstances shall an invitation to quote be given to any person or body:

- (i) whose name does not appear on Constructionline unless the trade required is not included on Constructionline; or
- (ii) who has given advice to the Council on any matter relating to the proposed contract either in their own right, jointly with another firm or company or as agent, consultant or employee of such company; or
- (iii) who has not met the requirements mentioned in the Contract Notice where the contract is one to which the EU Regulations apply.

(b) Contracts in Excess of £50,000 only

(2) Subject to Standing Order C7(4) (Invitations to Tender) invitations to tender (other than those in accordance with the EU Relations) shall -

- (i) be on a strict rotation basis as agreed in consultation with the Head of Environmental Services unless the contract is let in accordance with Standing Orders C4 (Contracts not Exceeding £25,000), C6 (Contracts Exceeding

Present Contract Standing Order

Proposed Revision

£50,000), C7 (Restricted Tendering), C8 (Ad Hoc Lists), C9 (Open Tendering), C10 (Negotiated Tendering) or if no previous contract has been let for this type of work, service or goods;

- (ii) include the lowest and second lowest tenderers in the appropriate list, if any, and if appropriate the Council's Works Unit;
 - (iii) be subject to a report to the appropriate Council body if a contractor succeeds in winning more than two successive contracts in the same financial year as lowest tenderer;
 - (iv) be subject to the EU Procurement Regulations procedures for letting contracts if the contract exceeds the value thresholds prescribed by those regulations.
- (3) The results of all tenders received together with details of any contract awarded shall be notified in writing to the Head of Environmental Services and to the Chief Internal Auditor prior to the commencement of the contract. All Chief Officers are placed under a duty to provide this information to the designated Contract Compliance Officer.
- (4) In respect of a contract to which the EU Regulations apply, a Contract Award Notice must be sent to OJEU in the form prescribed by the EU Regulations within 48 days of the award of the contract.
- (5) As part of the tender process, the pre-qualification

Present Contract Standing Order

information held on Constructionline (or obtained from other sources), should be in conjunction with pre-contract checks on any contractor as follows:

- (i) the contractor's background and competence to carry out the task in question;
- (ii) evidence of satisfactory Employers and Public liability Insurance cover, the amount and terms of which are to the satisfaction of the Head of Finance;
- (iii) acceptable Health and Safety and Equal Opportunities policies;
- (iv) details of any registration with a nationally recognised regulating body or its European equivalent as appropriate to the work and any guarantee schemes attached are satisfactory;
- (v) the qualification of the workforce and supervisors in relation to the proposed works is satisfactory;
- (vi) the contractor's previous work record for the Council is considered satisfactory;
- (vii) obtaining satisfactory banking references, statements of account or similar references by referees of sufficient standing. An entry in constructionline may count as one reference; and
- (viii) asking the contractor to attend for interview if considered necessary.

Proposed Revision

C11(5)(vii) Add the words, "(which should be no more than 18 months old)" after "statements of account" in line one.

Reason:

The current wording would permit historical

Present Contract Standing Order

Proposed Revision

data in statements of account to be taken into account in carrying out status checks on companies. It is felt that these statements should be up-to-date, thereby giving more reliable data on the financial standing of the contractor.

- (6) Chief Officers may reduce any Long List produced by Constructionline to a Short List; using a priority rating system provided documentary justification is held. Priorities should include locality to the District, extent of relevant experience, previous working relationships with the Authority and any other relevant factors at the discretion of Heads of Service (e.g. qualification awards).

C15 Appointment of Consultants

- (1) It shall be a condition of the appointment of any architect, engineer, quantity surveyor or other consultant (not being an officer of the Council) who is to be responsible to the Council for the supervision of a contract on its behalf, that in relation to that contract there shall be compliance with the requirements of these Standing Orders relating to contracts as though the Consultant was a Chief Officer. The Council's standard forms of appointment for consultants shall apply in all cases unless the Chief of Legal, Administration and Estates Officer directs otherwise. These are set out in Annexes 1 and 2 to these contract standing orders as follows:

- (a) Annex 1 - for consultants engaged for training and similar purposes; and

- C15(1) Delete all words after "set out" in final sentence, including sub-paragraphs (a) & (b).

Substitute: "... on the Council's intranet".

Reason:

The model forms of agreement are under constant review and it is simpler to amend these by means of the Council's intranet, which is accessible to officers and will regularly alert those officers who need to use them. This would also reduce printing costs.

Present Contract Standing Order

Proposed Revision

(b) Annex 2 - for consultants engaged for provision of services such as contractors, planning supervisors, structural engineers, quantity surveyors and other building-related works.

(2) The engagement of consultants shall be in accordance with Standing Orders C4 (Contracts not Exceeding £25,000), C5 (Contracts Exceeding £25,000 but not Exceeding £50,000), C6 (Contracts Exceeding £50,000), C7 (Restricted Tendering), C8 (Ad Hoc List - Contracts over £2 million), C9 (Open Tendering), C10 (Negotiated Tendering - Contracts over £50,000) or C12 (Serial Contracts), dependant on the estimated amount of the fees and disbursements to be paid to them.

(3) The appointment of any consultant to the Council in respect of duties performed or services rendered on projects with an estimated or potential scheme value in excess of £250,000 shall be under seal. The appropriate Chief Officer may however, require that any contract in respect of a scheme of less than £250,000 in value or amount shall be under seal if it is considered that this would be in the Council's best interests.

C24 Contract Documentation

(1) Contracts placed in accordance with Standing Order C4 (Contracts not Exceeding £25,000) may be dealt with by the use of an official order, providing that the relevant

Present Contract Standing Order

Chief Officer is satisfied there is no need for more extensive terms and conditions in order to protect the interests of the Council. An official order should not be used in respect of any other contract.

(2) Contracts for the execution of works placed in accordance with Standing Orders C5 (Contracts Exceeding £25,000 and not Exceeding £50,000) and C6 (Contracts Exceeding £50,000) shall be in writing and be in a standard format such as ICE, PPC 2000 or similar partner contracts or JCT as approved by the Director of Corporate Support Services.

(3) Every contract for the supply of goods, materials or services or for the execution of works for an amount in excess of £50,000 shall be under seal, as should any other contract where it is desired that the period of liability for breach of contract should be extended from six to twelve years.

(4) Every contract for the execution of works shall contain a provision affording the relevant Chief Officer, the Chief Internal Auditor or their authorised representatives access to the site and the relevant documentation for audit purposes during the construction of the works.

(5) All contracts shall include standard contract terms as set out in Annex 3 to these Contract Standing Orders unless the Director of Corporate Support Services agrees an amended clause in substantially the same term or agrees that it would not be relevant to a particular contract.

Proposed Revision

C24(5) Delete the words: "as set out in Annex 3 to these Contract Standing Orders" and substitute "which are available via the Council's intranet";

Reason: See C15(1) above.

Present Contract Standing Order

Proposed Revision

C31 Contract Monitoring

(1) All contracts let in accordance with Standing Order C8 (Contracts in Excess of £1 million in Value or Amount) shall be the subject of monitoring reports to the relevant Portfolio Holder every three months, as should any other contract where the Portfolio Holder so requests.

C31(1) Delete the words, "in accordance with Standing Order C8 (Contracts in Excess of £1 million pounds in value or amount)" in the first two lines and substitute the following:

"All contracts in excess of £1 million in value ..."

Reason:

The reference to Contract Standing Order C8 is incorrect as the requirement to monitor contracts is set at a level of £1 million. C8 relates the method of procuring contracts of over £2 million.

2) On completion of contracts in excess of £1 million, a review should be carried out and reported to the Council, the Cabinet, or a Portfolio Holder in order to:

- (a) provide a means of accountability, in showing how far the authority has done what it set out to do, and how much it cost; and
- (b) enable the Council to learn from experience; this covers identifying how well projects met client and user requirements, recording issues that might require changes to procedures and transferring lessons between different services and types of project.

(3) The relevant Chief Officer shall prepare and submit jointly with the Chief Financial Officer reports to the Cabinet on

Present Contract Standing Order

completion of all contracts where the final expenditure exceeds the approved contract sum by more than the lesser of 10% or £50,000 as required by Section 2 of Financial Regulations (Budgeting).

Proposed Revision

Present Contract Standing Order

Proposed Revision

C33 Acquisition and Disposal of Interests in Land

- (1) For the purposes of these Standing Orders, any acquisition or disposal of land and property or interest in land and property shall be dealt with in accordance with this Standing Order.
- (2) The Director of Corporate Support Services may negotiate, agree terms and complete any lease, assignment, underletting change of use or alterations to premises leased (irrespective of term) with a rental or premium not exceeding £25,000 in value or any acquisition or disposal of any interest in land not exceeding a total consideration of £25,000 in value subject to compliance with all requirements of these Contract Standing Orders and no statutory rule having been breached. In either of these two circumstances, the Director of Corporate Support Services shall be required to report to the Cabinet seeking approval of the terms proposed.
- (3) Any other person involved in any such negotiations shall consult with the Director of Corporate Support Services and shall not be authorised to conclude any legal agreement on behalf of the Council, such authority only being exercised by the Director of Corporate Support Services

Present Contract Standing Order

- (3) The Director of Corporate Support Services is further authorised to negotiate terms for land and property transactions within the categories set out in C30(1) (Special Market Conditions) in excess of £25,000 in value but unless otherwise required by statute shall treat such offers as tenders or quotations and shall be subject to the procedures set out in Standing Order C5(1) (a) (3) quotations from Constructionline) and C6 (Contracts Exceeding £50,000) and C21 Acceptance of Tenders valued between £50,000 and £1 million which apply to tenders and quotations for works, goods and services. Any Cabinet terms of reference shall be adhered to regarding transactions of £250,000 in value or more, or of 0.25 hectares or more, or of land or property of strategic importance to the district, and any other terms and conditions shall be subject to confirmation by the Cabinet, including the acquisition and disposal of dwellings within the Housing Revenue Account, which shall be dealt with by the Cabinet.

Proposed Revision

- C33** Amend paragraph (3) by deleting the following words "...and shall be subject to ..." and commence new sentence with "The procedures ... are applied to this Standing Order."

Amend by creating the last sentence of paragraph (3) as a separate paragraph to be numbered (4)

Reason: To clarify the wording.

ADDITION

Add the following additional paragraphs to this Standing Order as follows:

- (4) Any acquisition or disposal of land or property or interest in land or property shall comply with:
- (a) all governance arrangements set out elsewhere in Contract Standing Orders; and
 - (b) all procedures set out in the Office of Government

Present Contract Standing Order

Proposed Revision

Commerce (OGC) Guide for the Disposal of Surplus Property.

- (5) It shall be competent for the Cabinet (in respect of transactions for the disposal of land where the pre-contract valuation estimate is in excess of £1 million or for a Portfolio Holder (in respect of pre-contract valuation estimates of between £50,000 and £250,000) to determine the most appropriate method of disposal which achieves the Council's statutory duty of obtaining best consideration.
- (6) Pursuant to (5) above, the appropriate disposal methods are prescribed as follows:
- (a) formal tendering (providing for an initial deposit and binding contract if tender is successful);
 - (b) formal tendering (providing for no initial deposit and no binding contract if bid is successful);
 - (c) private treaty; and
 - (d) public auction.
- (7) Paragraphs 5(c) and (d) above shall only be approved in exceptional circumstances if the decision-maker has considered a statement prepared by the Director of Corporate Support Services which justifies the proposed procedure as the most suitable method of achieving best consideration.
- (8) The Cabinet or a Portfolio Holder (as appropriate) may also determine that sale particulars should make provision for a

Present Contract Standing Order

Proposed Revision

two stage offer process that provides the Council with the option of inviting best and final offers after receipt of initial offers where this is demonstrated by them to be appropriate, this procedure being subject to the following conditions:

(a) the Director of Corporate Support Services having so recommended;

(b) the Cabinet having considered the case for adopting this method of disposal based on an assessment of the risks involved and concluding that this procedure is the most appropriate for achieving best value; and

(c) the sale particulars including the option for inviting best and final offers after the receipt of initial offers;

(9) The provisions contained in this Standing Order shall not apply to any land or property transaction (including transactions in relation to interests in property land) where the pre-contract valuation estimate is less than £50,000.

(10) The Director of Corporate Support Services may agree on behalf of the Council to the grant of any of the following licences in respect of existing leases where the appropriate enquiries have been carried out and is satisfied that to grant the licence would be in accordance with good estate management and would not adversely affect the premises concerned:

(a) licences to assign the lease;

(b) licences to underlet;

Present Contract Standing Order

Proposed Revision

- (c) licences to change the use of the premises; and
- (d) licences to carry out alterations.

provided that there is no prohibition contained in the lease in respect of any of these matters.

(11)

Where there is a prohibition against any of the matters mentioned in paragraph (c) above or the Director of Corporate Support Services considers that it is appropriate then the application for the appropriate licence will be referred to the relevant Portfolio Holder.

Reason:

The current Standing Order requires that all land disposals and acquisitions should be dealt with in the same manner as tenders for goods and services. Recent experience shows that tendering of this kind may not assist the Council in achieving best consideration in property sales. The Standing Order has been revised to provide portfolio holders or the Cabinet with a series of options as to how disposals should be carried out (see sub paragraph (3) of the revised Standing Order). This would allow the most appropriate method to be selected on advice concerning the type of property and market conditions.

In addition, the revised Standing Order would allow the Cabinet to include in the sale particulars, the option of a second round of bids. This is currently not permissible under the Standing Order as the latter is

Present Contract Standing Order

Proposed Revision

drafted on the presumption of a tender closing date with no subsequent opportunity for bids to be increased.

The new Standing Order also makes reference to licences of various kinds, which can arise as part of property transactions. These are not adequately covered at present and the proposal is that the Director of Corporate Support Services should have discretion to finalise these matters but with the opportunity to seek confirmation from the Portfolio Holder or the Cabinet if need be.

C34 Code of Practice for the Disposal of Surplus Land

The guidance from Valuation Liaison Group from the Valuation Office, Inland Revenue, Chief Valuer's Office, shall be used, as appropriate, as a Code of Practice when dealing with the disposal of surplus land.

C34 Delete.

Reason:

The guidance referred to is no longer extant. The revised Standing Order C33(4) sets out the current guidance, namely the OGC Guide.

Report to Constitution and Members' Services Standing Scrutiny Panel

Date of meeting: 28 April 2008

Portfolio Holder: Leader

Subject: Financial Regulations - 2007/8 Review

Officer contact for further information: I Willett (01992 564243)

Democratic Services Officer: I Willett (01992 564243)



Recommendation:

That a report be submitted to the Council recommending that the proposed revisions to Financial Regulations as set out in the Appendix to this report be approved and incorporated in the Council's Constitution.

Report:

1. The Council is committed each year to review its Financial Regulations and an officer working party of representative service directorates has been reviewing any proposals for change including those arising from the recent service restructurings. The Working Party has also looked carefully at issues which have arisen over the past year in relation to these regulations and considered whether changes need to be made to the existing version.

2. The current review has not resulted in any fundamental changes to the Regulations, following the very substantial review carried out last year. The most significant changes are summarised below:

New Directorate Structure

3. The many references to Chief Officers in the existing version have been altered to accord with the new Service Director positions recently created as a part of the Top Management Review.

Head of Finance/Chief Financial Officer

4. An attempt was made at the last review to distinguish the role of the Head of Finance (now Director of Finance and ICT) from the post holder's role as the Council's designated Chief Financial Officer (CFO). The former reflects the post holder's role as manager of the Directorate; the latter covers his role as the nominated CFO, a role which has statutory powers in relation to the financial governance of the Council.

5. In practice, the attempt to draw this distinction in Financial Regulations has not proved necessary. The use of the two titles has tended to cause confusion so it is recommended that all references be altered to Chief Financial Officer as, in all respects Financial Regulations are part of the Council's governance arrangements and within the terms of reference of that CFO's role.

Audit and Governance Committee

6. A new section has been included in the Regulations to cover the Audit and Governance Committee which has been established since the last review.

Payroll

7. As part of the Top Management restructuring, the payroll responsibilities within Finance and ICT have transferred to Corporate Support Services. Various changes to the Regulations have been made to reflect the change.

Writing off of Arrears

8. Currently Financial Regulations prescribe a maximum amount of arrears which may be written off by the Director of Finance and ICT. The current figure is £1000. Above that limit, the Portfolio Holder for Finance must give approval. This limit on officer delegation is considered too low, resulting in many more individual 'write offs' being referred to Portfolio Holders than is desirable. An increase in this limit to £2500 is recommended so as to streamline the system and avoid taking up valuable Portfolio Holder time.

External Funding

9. There is already reference to external funding controls in the existing regulations. However, since the last review, the Cabinet has now agreed an external funding strategy and 'toolkit' of guidance for those within the Council who are engaged in such initiatives. The relevant section of the Regulations is now amended to refer to the new policy thereby applying that policy as part of the Council's governance arrangements through Financial Regulations.
10. The detailed wording alterations will be reproduced in a revised version (with track changes) to be submitted to the Annual Council meeting under the authority approved by the Overview and Scrutiny Committee on 14 April 2008.

Financial Regulations

Contents		K 1
Status of Financial Regulations		K 4
FINANCIAL REGULATIONS		
Financial Regulation A:	Financial Governance	K 6
Financial Regulation B:	Financial Planning and Management	K10
Financial Regulation: C:	Risk Management and Control of Resources	K13
Financial Regulation D:	Treasury Management and Bank Arrangements	K15
Financial Regulation e:	Financial Systems and Procedures	K17
Financial Regulation F:	External Arrangements	K19
APPENDICES		
Appendix A: Financial Governance		K20
1	Financial Governance Standards	K20
2	Accounting Policies	K21
3	Accounting Records and Returns	K22
Appendix B: Financial Planning and Management		K24
1	Performance Plans	K24
2	Budgeting	
	Format of the Budget	K25
	Budget Monitoring and Control	K25
	Budget Preparation and Medium Term Planning	K27
	Resource Management	K30
	Capital Programmes	K30
	Emergency and Urgent Expenditure	K32
3	Maintenance of Reserves	K33
4	Managing Expenditure	
	Scheme of Virement	K33
Appendix C: Risk Management and Control of Resources		K37
1	Risk Management	K37
2	Internal Controls	K38
3	Audit Requirements	
	Internal Audit	K39
	External Audit	K41
4	Preventing Fraud and Corruption	K42
5	Assets	K44
	Inventories	K46
	Stocks and Stores	K47

	Intellectual Property	K47
	Movable Asset Disposal	K48
6	Staffing	K48
7	Lost Property	K49
Appendix D: Treasury Management and Bank Arrangements		K50
1	Treasury Management	K50
2	Leasing and other Financial Facilities	K51
3	Bank Accounts and Cheque Security	K52
4	Trust Funds and Unofficial Funds	K52
Appendix E: Financial Systems and Procedures		K54
1	General	K54
2	Income	K56
3	Expenditure	Ordering and Paying for Work, Goods and Services
		Contract Payments
4	Petty Cash Accounts and Cash Floats	K59
5	Payments to Employees and Members	K63
6	Taxation	K64
7	Trading Accounts and Business Units	K66
8	Controlled Stationery	K68
		K69
		K70
Appendix F: External Arrangements		K71
1	Partnerships	K71
2	External Funding	K73
3	Work for Third Parties	K74

This page is intentionally left blank

STATUS OF FINANCIAL REGULATIONS

1. Financial Regulations provide the framework for managing the Council's financial affairs. These financial regulations apply to every Member and officer of the authority and anyone acting on its behalf.
2. These Financial Regulations supersede all other regulations and financial standing orders issued previously.
3. Nothing in these Regulations shall be construed as overriding the provisions of legislation or any subordinate regulations from time to time in force.
4. The Regulations identify the financial responsibilities of the Council, Cabinet and overview and scrutiny Members, the Head of Paid Service (Chief Executive), the Monitoring Officer, the Chief Finance Officer and other Chief Officers. Portfolio Holders and Chief Officers should maintain a written record where decision-making has been delegated to Members of their staff, including seconded staff. Where decisions have been delegated or devolved to other responsible officers, such as nominated spending control officers, references to the Chief Officer in the regulations should be read as referring to them.
5. All Members and staff 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, is properly authorised, provides value for money and achieves best value.
6. All Members and staff must conduct themselves with the highest standards of integrity and must do their utmost to ensure that suspicions do not arise concerning improper motivation. Officers graded as senior or above shall avoid conflicts of interest by not engaging in any other business or taking up any other additional appointments (whether paid or not) without the express consent of the Council.
7. The Chief Finance Officer is responsible for maintaining a continuous review of the Financial Regulations and submitting any additions or changes necessary to the Full Council for approval. In any event these regulations will be formally reviewed every five years. The Chief Finance Officer is also responsible for reporting, where appropriate, breaches of the financial regulations to the Council and/or to the Cabinet.
8. The issuing of these Regulations does not preclude the issuing of further instructions on financial matters by the Chief Finance Officer who must be consulted on any aspects of financial administration not contained within these Regulations.
9. The Council's detailed financial procedures, setting out how the regulations will be implemented, are contained in the appendices to the Financial Regulations. Any procedure notes issued by the Chief Finance Officer in accordance with these financial regulations have the same status as the Financial Regulations and therefore must be complied with as if they were contained within the financial regulations.
10. Chief Officers are responsible for ensuring that all staff in their service areas are aware of the existence and content of the Council's Financial Regulations and other internal regulatory documents and that they comply with them. They must also ensure that an adequate number of copies are available for reference within their service areas.

11. The Chief Finance Officer is responsible for issuing advice and guidance to underpin the Financial Regulations that Members, officers and others acting on behalf of the authority are required to follow. However any question arising on the interpretation of these Financial Regulations shall be referred to Council whose decision shall be final.
12. A separate executive summary of Financial Regulations exists to guide officers who need, from time to time, to refer to a checklist of controls for a particular topic. The guide is complimentary to this full set of Regulations but does not relieve officers of their obligation to refer to these main Financial Regulations in conducting the Council's business.

FINANCIAL REGULATION A: FINANCIAL GOVERNANCE

- A1 Financial governance covers all financial accountabilities in relation to the running of the authority, including the policy framework and budget.

THE COUNCIL

- A2 The Council is responsible for adopting the authority's constitution and Members' code of conduct and for approving the policy framework and budget within which the Cabinet operates.
- A3 The Council is responsible for approving and monitoring compliance with the Council's overall framework of accountability and control and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy framework. The framework is set out in its constitution. Decisions should be referred to the Council by the Monitoring Officer and/or the Chief Finance Officer. The Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the policy framework
- A4 The Council is responsible for agreeing procedures for year end carrying forward of under and overspendings on budget headings and for agreeing procedures by which the Cabinet may undertake in year virements of expenditure between Portfolios and between individual portfolio budget headings.
- A5 The Council is responsible for approving the annual statement of accounts.
- A6 The Council is responsible for approving procedures for recording and reporting decisions taken. This includes those key decisions delegated by and decisions taken by the Council, Cabinet and Portfolio Holders. These delegations and details of who has responsibility for which decisions are set out in the constitution. The Council is also responsible for monitoring compliance with the agreed policy and related Cabinet and Portfolio Holder decisions.

THE CABINET

- A7 The Cabinet is responsible for proposing the policy framework and budget to the Council, and for discharging Executive functions in accordance with the policy framework and budget.
- A8 The Cabinet is responsible for taking in-year decisions on resources and priorities in order to deliver the budget policy framework within the financial limits and in accordance with the scheme of virement set by the Council.
- A9 Cabinet decisions can be delegated to a committee of the Cabinet, an individual cabinet member (Portfolio Holder), an officer or a joint committee.
- A10 A scheme of protocols exist to ensure that individual Portfolio Holders consult with relevant Members and officers before taking a decision within his or her delegated authority. In doing so, the individual member must take account of legal and financial liabilities and risk management issues that may arise from the decision.

OVERVIEW AND SCRUTINY COMMITTEE

- A11 The Overview and Scrutiny Committee and Standing or ad hoc Scrutiny Panels are responsible for scrutinising Cabinet decisions before or after they have been implemented and for holding the Cabinet to account. The Overview and Scrutiny Committee is also responsible for making recommendations on future policy options and for reviewing the general policy and service delivery of the Council .

AUDIT AND GOVERNANCE COMMITTEE

- A12 The Council has a number of strategies in place to regulate its activities and demonstrate the robustness of its governance arrangements. The key function of the Audit and Governance Committee is to take a view on whether these strategies have been properly formulated and remain effective, in order to provide independent assurance to the Council on the adequacy of the internal control and risk management frameworks.

FINANCE AND PERFORMANCE MANAGEMENT CABINET COMMITTEE

- A13 The Finance and Performance Management Cabinet Committee is an advisory body and reports to the Cabinet. It has responsibility for advising the Cabinet on all financial matters including the annual revenue and capital budget and the level of Council Tax. It is also responsible for advising the Cabinet on risk management issues.

STANDARDS COMMITTEE

- A14 The Standards Committee is established by the Council and is responsible for promoting and maintaining high standards of conduct amongst councillors. In particular, it is responsible for advising the Council on the adoption and revision of the Members' Code of Conduct, and for monitoring the operation of the Code.

OTHER REGULATORY COMMITTEES

- A15 Planning and licensing are not Cabinet functions but are exercised through the multi-party District Development Control Committee and the Licensing Committee under powers delegated by the Council. The District Development Control Committee and the Licensing Committee reports to the Council.

THE STATUTORY OFFICERS

Head of Paid Service (Chief Executive)

- A16 The Head of Paid Service is responsible for the corporate and overall strategic management of the authority as a whole. He or she must report to and provide information for the Cabinet, the Council, the Overview and Scrutiny Committee and other Committees and Standing or ad hoc Panels. He or she is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. The Head of Paid Service is also responsible, together with the Monitoring Officer, for the system of record keeping in relation to all the Council's decisions (see below).

Monitoring Officer

- A17 The Monitoring Officer is responsible for promoting and maintaining high standards of conduct and therefore provides support to the Standards Committee on a range of matters set out in Article 12 of the Constitution. The Monitoring Officer is also responsible for reporting any actual or potential breaches of the law or maladministration to the Council and/or to the Cabinet, and for ensuring that procedures for recording and reporting key decisions are operating effectively.
- A18 The Monitoring Officer must ensure that Cabinet decisions and the reasons for them are made public. He or she must also ensure that Council Members are aware of decisions made by the Cabinet and of those made by officers who have delegated Executive responsibility.
- A19 The Monitoring Officer is responsible for advising all councillors and officers about who has authority to take a particular decision.
- A20 The Monitoring Officer is responsible for advising the Cabinet or Council about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.
- A21 The Monitoring Officer (together with the Chief Finance Officer) is responsible for advising the Cabinet or Council about whether a decision is likely to be considered contrary or not wholly in accordance with the budget.
- A22 The Monitoring Officer is responsible for maintaining an up-to-date Constitution.

Chief Finance Officer

- A23 The Chief Finance Officer has statutory duties in relation to the financial administration and stewardship of the authority. This statutory responsibility cannot be overridden. The statutory duties arise from:
- Section 151 of the Local Government Act 1972
 - The Local Government Finance Act 1988
 - The Local Government and Housing Act 1989
 - The Accounts and Audit Regulations 1996 and subsequent amendments
 - The Local Government Act 2003
- A24 The Chief Finance Officer is responsible for:
- the proper administration of the authority's financial affairs
 - monitoring compliance with financial management standards
 - determining the accounting procedures and records for the authority and advising on the key financial controls necessary to secure sound financial management
 - signing and dating the annual statement of accounts, to certify that it presents fairly the financial position of the Council
- A25 The Chief Finance Officer is required to report to the Council, Cabinet and external auditor if the authority 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 authority
 - is about to make an unlawful entry in the authority's accounts

The Chief Finance Officer also has a duty to report to the Council on the robustness of the estimates for the purposes of the budget and the adequacy of reserves.

A26 The Chief Finance Officer is also responsible for:

- setting financial management standards
- advising on the corporate financial position
- providing financial information
- preparing the revenue budget and capital programme
- treasury management
- selecting accounting policies and ensuring that they are applied consistently
- ensuring that the annual statement of accounts is prepared in accordance with the Code of Practice On Local Authority Accounting In The United Kingdom: A Statement Of Recommended Practice (CIPFA/LASAAC).

CHIEF OFFICERS

A27 Chief Officers are responsible for:

- ensuring that Portfolio Holders are advised of the financial implications of all proposals and that the financial implications have been agreed by the Chief Finance Officer
- signing contracts on behalf of the authority.

A28 Chief Officers are responsible for agreeing in-year virements within delegated limits, in consultation with the Head of Finance where required. They must notify the Chief Finance Officer of all virements.

A29 It is the responsibility of Chief Officers to consult with the Chief Finance Officer and seek approval on any matter liable to affect the authority's finances materially, before any commitments are incurred.

FINANCIAL REGULATION B: FINANCIAL PLANNING AND MANAGEMENT

INTRODUCTION

B1 The Council is responsible for agreeing the Authority's policy framework and budget, which will be proposed by the Cabinet. In terms of financial planning, the key elements are:

- the annual revenue budget
- the annual capital programme
- the medium term (four year) revenue and capital financial forecast

These will be produced in conjunction with the annual best value performance plan and with due regard to the Council Plan as set from time to time by Council.

BUDGETING

Budget Format

B2 The general format of the budget will be approved by the Council and proposed by the Cabinet on the advice of the Chief Finance Officer. The budget includes the allocation of financial resources to different services and projects, proposed contingency funds, the council tax base, setting the council tax and housing rent levels, and decisions relating to the control of the Council's borrowing requirement, the control of its capital expenditure and the setting of virement limits.

Revenue and Capital Budget Preparation

B3 The Chief Finance Officer is responsible for ensuring that revenue and capital budgets are prepared together with a medium term (four year) revenue and capital financial forecast on an annual basis, for consideration by the Cabinet, before submission to the Full Council. The budget will be prepared within the framework procedure rules as set out in the Council's Constitution.

B4 The Finance and Performance Management Cabinet Committee on the advice of the Chief Finance Officer, and following proper consultation including the Overview and Scrutiny Committee, is responsible for proposing guidance on the general content of the budget to the Cabinet.

B5 It is the responsibility of Chief Officers to ensure that budget estimates reflecting agreed service plans are submitted to the Cabinet and that these estimates are prepared in line with guidance issued by the Cabinet.

B6 The Cabinet is responsible for developing and maintaining a resource allocation process that ensures due consideration of the Council's policy framework.

B7 It is the responsibility of the Cabinet to ensure that there is proper consultation on the proposed budget prior to its submission to Council. The Council may then amend the budget or ask the Cabinet to reconsider it before approving it.

B8 The inclusion of items in approved revenue and capital estimates shall constitute authority to incur such expenditure, save to the extent to which the Council or the Cabinet shall have placed a reservation on any such item. Expenditure on any such

reserved items may be incurred only when and to the extent that such reservation has been removed.

Budget Monitoring and Control

- B9 It is the duty of every Portfolio Holder to monitor and regulate the financial performance of services for which they are responsible.
- B10 The Chief Finance Officer is responsible for providing appropriate financial information to enable budgets to be monitored effectively. He or she must monitor and control expenditure against budget allocations and report to the Cabinet on the overall position on a regular basis.
- B11 It is the responsibility of Chief Officers to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Chief Finance Officer. They should report on variances within their own areas. They should also take any action necessary to avoid exceeding their budget allocation and alert the Chief Finance Officer to any problems.

Emergency and Urgent Expenditure

- B12 Nothing in these financial regulations will prevent expenditure outside of the budgetary framework in the event of an emergency situation or one of overriding urgency, subject to certain criteria and actions being satisfied.

Guidelines

- B13 Guidelines on budget preparation are issued to Members and Chief Officers by the Cabinet following agreement with the Chief Finance Officer. The guidelines will take account of, amongst other things:

- legal requirements
- medium-term planning prospects
- the Council plan
- available resources
- spending pressures
- best value and other relevant government guidelines
- other internal policy documents
- cross-cutting issues (where relevant)

and any appropriate statutory plans and strategies that form part of the policy framework of the authority such as the:

- Council Plan
- best value performance plan
- asset management plan
- capital strategy
- treasury management policy statement

MAINTENANCE OF RESERVES

- B14 It is the responsibility of the Finance and Performance Management Cabinet Committee, on the advice of the Chief Finance Officer, to propose to the Cabinet and/or the Council prudent levels of reserves for the Authority.

FINANCIAL REGULATION C: RISK MANAGEMENT AND CONTROL OF RESOURCES

INTRODUCTION

- C1 It is essential that the robust, integrated systems in place for risk management are maintained for identifying and evaluating all significant strategic and operational risks to the Council. This should include the proactive participation of all services in the Council's Risk Management Group.

RISK MANAGEMENT

- C2 The Cabinet is responsible for approving the authority's risk management policy statement and strategy and for promoting it throughout the authority. The Cabinet is also responsible for ensuring that proper insurance exists where appropriate.
- C3 The Finance and Performance Management Cabinet Committee is responsible for preparing the Council's risk management policy statement on the advice of the Chief Finance Officer and Chief Officers, and for advising the Cabinet on proper insurance cover where appropriate. The Finance, Performance Management and Corporate Support Services Portfolio Holder has lead Member responsibility for risk management.
- C4 The Audit and Governance Committee is responsible for reviewing the effectiveness of the arrangements for risk management.

INTERNAL CONTROL

- C5 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.
- C6 The Chief Finance Officer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.
- C7 It is the responsibility of Chief Officers to establish sound arrangements for planning, controlling and monitoring their operations in order to achieve continuous improvement and value for money.

AUDIT REQUIREMENTS

- C8 The Accounts and Audit Regulations 2003, as amended, require every local authority to maintain an adequate and effective Internal Audit.
- C9 The Audit Commission is responsible for appointing external auditors to each local authority. The basic duties of the external auditor are governed by the Audit Commission Act 1998 and the Local Government Act 1999.
- C10 The authority may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Revenue and Customs, who have statutory rights of access.

PREVENTING FRAUD AND CORRUPTION

- C11 The Chief Finance Officer in liaison with the Chief Internal Auditor is responsible for the development and maintenance of an anti-fraud and anti-corruption policy.

ASSETS

- C12 Chief Officers should ensure that records and assets are properly maintained and securely held. They should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.

STAFFING

- C13 The Council is responsible for determining how officer support for Executive and non-Executive roles within the authority will be organised.
- C14 The Head of Paid Service is responsible for overall management of staff. He or she is also responsible for ensuring that there is proper use of an evaluation or other agreed system for determining the remuneration of a job.
- C15 Chief Officers are responsible for controlling total staff numbers by:
- advising the Cabinet 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
 - the proper use of appointment procedures.

FINANCIAL REGULATION D: TREASURY MANAGEMENT AND BANK ARRANGEMENTS

TREASURY MANAGEMENT

D1 The Council, in adopting these financial regulations, has adopted the key recommendations of CIPFA's Treasury Management in the Public Services: Code of Practice (the Code).

D2 The key recommendations are:

Key Recommendation 1 – the Council shall put in place formal and comprehensive objectives, policies and practices, strategies and reporting arrangements for the effective management and control of its treasury management activities.

Key Recommendation 2 – the Council's policies and practices shall make clear that the effective management and control of risk are prime objectives of its treasury management activities.

Key Recommendation 3 – the Council shall acknowledge that the pursuit of best value in treasury management, and the use of suitable performance measures, are valid and important tools for the Council to employ in support of its business and service objectives; and that within the context of effective risk management, its treasury management policies and practices shall reflect this.

Key Recommendation 4 – in order to achieve the above, the Council shall

- Adopt a treasury management policy statement, as recommended by the Code
- Follow the recommendations in the Code concerning the creation of Treasury Management Practices (TMPs)

D3 The Council shall create and maintain, as the basis for effective treasury management

- A treasury management policy statement, including the policies and objectives of its treasury management activities

Suitable TMPs, setting out the manner in which the Council will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities

D4 The Relevant Portfolio Holder will report on the Council's treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year, and an annual report after its close, in the form prescribed in its TMPs

D5 The Council delegates responsibility for the implementation and monitoring of its treasury management policies and practices to the Cabinet, and for the execution and administration of treasury management decisions to the Chief Finance Officer who will act in accordance with the Council's policy statement and TMPs

LEASING AND OTHER FINANCIAL FACILITIES

- D6 The Chief Finance Officer and officers nominated by him or her are the only officers authorised to enter into and sign agreements for leasing and other financial facilities.

BANKING ARRANGEMENTS

- D7 The Chief Finance Officer is the only officer authorised to open, operate and close a bank account on behalf of the Council.
- D8 The Chief Finance Officer and officers nominated by him or her are the only officers authorised to sign cheques and instigate or arrange other methods of payment.

FINANCIAL REGULATION E: FINANCIAL SYSTEMS AND PROCEDURES

INTRODUCTION

- E1 Sound systems and procedures are essential to an effective framework of accountability and control.

GENERAL

- E2 The Chief Finance Officer is responsible for the operation of the Council's accounting systems, the form of accounts and the supporting financial records. Any changes made by Chief Officers to the existing financial systems or the establishment of new systems must be approved by the Chief Finance Officer. However, Chief Officers are responsible for the proper operation of financial processes in their own service areas.
- E3 Any changes to agreed procedures by Chief Officers to meet their own specific service needs should be agreed with the Chief Finance Officer.
- E4 Chief Officers should ensure that their staff receive relevant financial training that has been approved by the Chief Finance Officer.
- E5 Chief Officers must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation. Chief Officers must also ensure that staff are aware of their responsibilities under freedom of information legislation.

INCOME AND EXPENDITURE

- E6 It is the responsibility of Chief Officers to ensure that a proper scheme of delegation has been established within their area and is operating effectively. The scheme of delegation should identify staff authorised to act on the Chief Officer's behalf, or on behalf of the Cabinet, in respect of payments, income collection and placing orders, together with the limits of their authority. The Cabinet is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control.

PAYMENTS TO EMPLOYEES AND MEMBERS

- E7 The Director of Corporate Support Services is responsible for all payments of salaries and wages to all staff, including payments for overtime, and for payment of allowances to Members.

TAXATION

- E8 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 .
- E9 The Chief Finance Officer is responsible for maintaining the authority's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

TRADING ACCOUNTS/BUSINESS UNITS

- E10 It is the responsibility of the Chief Finance Officer to advise on the establishment and operation of trading accounts.

FINANCIAL REGULATION F: EXTERNAL ARRANGEMENTS

INTRODUCTION

- F1 The Council provides a 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.

PARTNERSHIPS

- F2 The Council has approved a framework for partnerships. The Cabinet is the focus for forming partnerships with other local public, private, voluntary and community sector organisations to address local needs.
- F3 The Cabinet 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 Cabinet remains accountable for them to the Council.
- F4 The Head of Paid Service represents the Council on partnership and external bodies, in accordance with the scheme of delegation.
- F5 The Monitoring Officer is responsible for promoting and maintaining the same high standards of conduct with regard to financial administration in partnerships that apply throughout the authority. He or she must also consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies.
- F6 The Chief Finance Officer must ensure that the accounting arrangements to be adopted relating to partnerships and joint ventures are satisfactory. He or she must ensure that the risks have been fully appraised before agreements are entered into with external bodies.
- F7 Chief Officers are responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies.

EXTERNAL FUNDING

- F8 External Funding is overseen by the External Funding Working Party, in accordance with the External Funding Strategy. This strategy has been approved by Cabinet and all officers are requested to have regard to the strategy when dealing with any external funding issues. The External Funding Strategy and toolkit are available on the intranet.

WORK FOR THIRD PARTIES

- F9 The Cabinet is responsible for approving the contractual arrangements for any work for third parties or external bodies.

This page is intentionally left blank

Appendix A

Financial Governance

1. FINANCIAL GOVERNANCE STANDARDS

Why is this important?

- 1.1 All officers and Members have a duty to abide by the highest standards of probity in dealing with financial issues. This is facilitated by ensuring everyone is clear about the standards to which they are working and the controls that are in place to ensure that these standards are met.

Key controls

- 1.2 The key controls and control objectives for financial governance standards are:
- (a) the promotion of good governance throughout the authority;
 - (b) adherence to relevant codes of conduct by members and officers; and
 - (c) a monitoring system to review compliance with financial standards, and regular comparisons of performance indicators and benchmark standards that are reported to the Cabinet and Council.

Responsibility of the Head of Paid Service (Chief Executive

- 1.3 To establish a framework for management direction, style and standards and for monitoring the performance of the organisation.

Responsibility of the Monitoring Officer

- 1.4 To promote and maintain high standards of financial conduct.
- 1.5 To advise (together with the Chief Finance Officer) the Cabinet or Council about whether a decision is likely to be considered contrary or not wholly in accordance with the budget. Actions that may be 'contrary to the budget' include
- initiating a new policy
 - committing expenditure in future years to above the budget level
 - incurring inter-service transfers above virement limits
 - causing the total expenditure financed from council tax, grants and corporately held reserves to increase, or to increase by more than a specified amount.

Responsibilities of the Chief Finance Officer

- 1.6 To set the financial management standards and ensure the proper administration of the financial affairs of the authority.
- 1.7 To ensure proper professional practices are adhered to and to act as head of profession in relation to the standards, performance and development of finance staff.

- 1.8 To ensure that financial information is available to enable accurate and timely monitoring.
- 1.9 To complete all grant claims and other financial returns required by government departments and other bodies.
- 1.10 To monitor compliance with financial management standards
- 1.11 To advise on the key financial controls necessary to secure sound financial management.

Responsibilities of Chief Officers

- 1.12 To promote the financial management standards set by the Chief Finance Officer in their services and to monitor adherence to the standards and practices, liaising as necessary with the Chief Finance Officer.
- 1.13 To promote sound financial practices in relation to the standards, performance and development of staff in their services.
- 1.14 To maintain such records as are required to enable the Chief Finance Officer to complete all grant claims and other financial returns required by government departments and other bodies.
- 1.15 To consult the Chief Finance Officer prior to the release of financial information to any external persons or parties except where the data relates directly and solely to systems operated by the Chief Officer concerned and where the release of information is in accordance with the Data Protection Policy.

2. ACCOUNTING POLICIES AND ANNUAL STATEMENT OF ACCOUNTS

Why is this important?

- 2.1 The Chief Finance Officer is responsible for the preparation of the authority's statement of accounts, in accordance with proper practices as set out in the format required by the Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice (SORP), for each financial year ending 31 March.

Key controls

- 2.2 The key controls for accounting policies are:
 - (a) systems of internal control are in place that ensure that financial transactions are lawful;
 - (b) suitable accounting policies are selected and applied consistently;
 - (c) proper accounting records are maintained; and
 - (d) financial statements are prepared which present fairly the financial position of the authority and its expenditure and income.

Responsibilities of the Chief Finance Officer

Rev 2

- 2.3 To select suitable accounting policies and to ensure that they are applied consistently. The accounting policies are set out in the statement of accounts, which is prepared at 31 March each year, and covers such items as:
- (a) separate accounts for capital and revenue transactions
 - (b) the basis on which debtors and creditors at year end are included in the accounts
 - (c) details on substantial provisions and reserves
 - (d) fixed assets
 - (e) depreciation
 - (f) work in progress
 - (g) stocks and stores
 - (h) accounting for value added tax
 - (i) government grants
 - (j) leasing
 - (k) pensions
- 2.4 To make judgements and estimates that are reasonable and prudent.
- 2.5 To comply with the SORP.
- 2.6 To draw up the timetable for final accounts preparation and to advise staff and external auditors accordingly.
- 2.7 To sign and date the statement of accounts, stating that it presents fairly the financial position of the authority at the accounting date and its income and expenditure for the year ended 31 March each year.

Responsibilities of Chief Officers

- 2.8 To comply with accounting guidance provided by the Chief Finance Officer and to supply the Chief Finance Officer with information when required.

3. ACCOUNTING RECORDS AND RETURNS

Why is this important?

- 3.1 Maintaining proper accounting records is one of the ways in which the authority discharges its responsibility for stewardship of public resources. The authority has a statutory responsibility to prepare its annual accounts to present fairly its operations during the year. These are subject to external audit which provides assurance that the accounts are prepared properly and that proper accounting practices have been followed.

Key controls

- 3.2 The key controls for accounting records and returns are:
- (a) all Portfolio Holders, finance staff and spending control officers operate within the required accounting standards and timetables;
 - (b) all the authority's transactions, material commitments and contracts and other essential accounting information are recorded completely, accurately and on a timely basis;

- (c) business continuity procedures are in place to enable accounting records to be reconstituted in the event of systems failure;
- (d) reconciliation procedures are carried out to ensure transactions are correctly recorded; and
- (e) prime documents are retained in accordance with legislative and other requirements.

Responsibilities of the Chief Finance Officer

- 3.3 To determine the accounting procedures and records for the authority and to arrange for the compilation of all such accounts and accounting records under his or her direction.
- 3.4 To make proper arrangements for the audit of the authority's accounts in accordance with the Accounts and Audit Regulations 2003.
- 3.5 To comply with the following principles when allocating accounting duties:
 - (a) separating the duties of providing information about sums due to or from the authority and calculating, checking and recording these sums from the duty of collecting or disbursing them; and
 - (b) employees with the duty of examining or checking the accounts of cash transactions must not themselves be engaged in these transactions.
- 3.6 To ensure that all claims for funds including grants are made by the due date.
- 3.7 To prepare and publish the audited accounts of the authority for each financial year, in accordance with the statutory timetable and with the requirement for Council to approve the statement of accounts before 30 June.
- 3.8 To administer the authority's arrangements for under and overspendings to be carried forward to the following financial year.
- 3.9 To ensure the proper retention of financial documents in accordance with the requirements set out in the authority's document retention schedule.

Responsibilities of Chief Officers

- 3.10 To consult and obtain the approval of the Chief Finance Officer before making any changes to accounting records and procedures.
- 3.11 To comply with the principles outlined in paragraph 3.5 when allocating accounting duties.
- 3.12 To maintain adequate records to provide a management trail leading from the source of income/expenditure through to the accounting statements.
- 3.13 To supply information required to enable the statement of accounts to be completed in accordance with guidelines issued by the Chief Finance Officer.

Appendix B

Financial Planning and Management

1. PERFORMANCE PLANS

Why is this important?

- 1.1 Each local authority has a statutory responsibility to publish various performance plans, including the best value performance plan. The purpose of these plans is to explain overall priorities and objectives, current performance, and proposals for further improvement. The authority is required to publish annually the best value performance plan (BVPP), which is a key element in the authority's programme of engaging with the public. External audit is required to report on whether the authority has complied with statutory requirements in respect of the preparation and publication of the BVPP.

Key controls

- 1.2 The key controls for performance plans are:
- (a) to ensure that all relevant plans are produced and are consistent;
 - (b) to produce plans in accordance with statutory requirements and timetables;
 - (c) to ensure that all performance information is accurate, complete and up to date; and
 - (d) to provide improvement targets which are meaningful, realistic and challenging.

Responsibilities of the Chief Finance Officer

- 1.3 To advise and supply the financial information that needs to be included in performance plans in accordance with statutory requirements and agreed timetables.
- 1.4 To contribute to the development of corporate and service targets and objectives and performance information.
- 1.5 To ensure that systems are in place to collect accurate financial information for use with performance indicators.
- 1.6 To ensure that financial performance information is monitored sufficiently frequently to allow corrective action to be taken if targets are not likely to be met.

Responsibilities of Chief Officers

- 1.7 To contribute to the development of performance plans in line with statutory requirements.
- 1.8 To contribute to the development of corporate and service targets and objectives and performance information.
- 1.9 To ensure that systems are in place to measure activity and collect accurate information for use as performance indicators.

Rev 2

- 1.10 To ensure that performance information is monitored sufficiently frequently to allow corrective action to be taken if targets are not likely to be met.

2. BUDGETING

Format of the Budget

Why is this important?

- 2.1 The format of the budget determines the level of detail to which financial control and management will be exercised. The format shapes how the rules around virement operate, the operation of cash limits and sets the level at which funds may be reallocated within budgets.

Key controls

- 2.2 The key controls for the budget format are:
- (a) the format complies with all legal requirements;
 - (b) the format complies with CIPFA's Best Value Accounting Code of Practice; and
 - (c) the format reflects the accountabilities of service delivery.

Responsibilities of the Chief Finance Officer

- 2.3 To advise the Cabinet on the format of the budget that is approved by the Full Council.

Responsibilities of Chief Officers

- 2.4 To comply with accounting guidance provided by the Chief Finance Officer .

Budget Monitoring and Control

Why is this important?

- 2.5 Budget management ensures that once Council has approved the budget, allocated resources are used for their intended purposes and are properly accounted for. Budgetary control is a continuous process, enabling the authority to review and adjust its budget targets during the financial year. It also provides the mechanism that calls to account managers responsible for defined elements of the budget.
- 2.6 By identifying and explaining variances against budgetary targets, the authority can identify changes in trends and resource requirements. To ensure that the authority in total does not overspend, each service is required to manage its own expenditure within the cash-limited budget allocated to it.
- 2.7 For the purposes of budgetary control by managers, a budget will normally be the planned income and expenditure for a service area or cost centre. However, budgetary control may take place at a more detailed level if this is required by the Chief Officer's scheme of delegation.

Key controls

- 2.8 The key controls for managing and controlling budgets are:
- (a) spending control officers should be responsible only for income and expenditure that they can influence;
 - (b) there is a nominated spending control officer for each cost centre heading;
 - (c) spending control officers accept accountability for their budgets and the level of service to be delivered and understand their financial responsibilities;
 - (d) spending control officers follow an approved certification process for all expenditure;
 - (e) income and expenditure are properly recorded and accounted for; and
 - (f) performance levels/levels of service are monitored in conjunction with the budget and necessary action is taken to align service outputs and budget.

Responsibilities of the Chief Finance Officer

- 2.9 To establish an appropriate framework of budgetary management and control that ensures that:
- (a) budget management is exercised within annual limits unless Council agrees otherwise;
 - (b) each Chief Officer has available timely information on income and expenditure on each budget which is sufficiently detailed to enable managers to fulfil their budgetary responsibilities;
 - (c) expenditure is committed only against an approved budget head with sufficient funds available;
 - (d) all officers responsible for committing expenditure comply with relevant guidance, financial regulations and contract standing orders;
 - (e) each cost centre has a single named spending control officer, determined by the relevant Chief Officer. As a general principle, budget responsibility should be aligned as closely as possible to the decision-making processes that commits expenditure; and
 - (f) significant variances from approved budgets are investigated and reported by spending control officers regularly.
- 2.10 To administer the authority's scheme of virement.
- 2.11 To submit reports to the Cabinet and to Council, in consultation with the relevant Chief Officer, where a Chief Officer is unable to balance expenditure and resources within existing approved budgets under his or her control.
- 2.12 To prepare and submit reports on the authority's projected income and expenditure compared with the budget on a quarterly basis.

Responsibilities of Chief Officers

- 2.13 To maintain budgetary control within their services, in adherence to the principles in 2.9, and to ensure that all income and expenditure is properly recorded and accounted for.
- 2.14 To ensure that an accountable spending control officer is identified for each item of income and expenditure under the control of the Chief Officer. As a general principle, budget responsibility should be aligned as closely as possible to the decision-making that commits expenditure.
- 2.15 To ensure that spending remains within the service's overall budget, and that individual budget heads are not overspent, by monitoring the budget and taking appropriate corrective action where significant variations from the approved budget are forecast.
- 2.16 To ensure that a monitoring process is in place to review performance levels/levels of service in conjunction with the budget and is operating effectively.
- 2.17 To prepare and submit to the Cabinet reports on the service's projected expenditure compared with its budget, in consultation with the Chief Finance Officer
- 2.18 To ensure compliance with the scheme of virement.
- 2.19 To agree with the relevant Chief Officer where it appears that a virement proposal may impact materially on another service area or Chief Officer's level of service activity.

Budget Preparation and Medium-term Planning

Why is this important?

- 2.20 The authority is a complex organisation responsible for delivering a wide variety of services. It needs to plan effectively and to develop systems to enable scarce resources to be allocated in accordance with carefully weighed priorities. The budget is the financial expression of the authority's plans and policies.
- 2.21 The revenue budget must be constructed so as to ensure that resource allocation properly reflects the service plans and priorities of the authority. Budgets are needed so that the authority can plan, authorise, monitor and control the way money is allocated and spent.
- 2.22 Medium-term planning involves a planning cycle in which managers develop their own plans. As each year passes, another future year will be added to the medium-term plan. This ensures that the authority is always preparing for events in advance.

Key controls

- 2.23 The key controls for budgets and medium-term planning are:
 - (a) specific budget approval for all expenditure;
 - (b) spending control officers are consulted in the preparation of the budgets for which they will be held responsible and accept accountability within

delegations set by the Cabinet for their budgets and the level of service to be delivered; and

- (c) a monitoring process is in place to review regularly the effectiveness and operation of budget preparation and to ensure that any corrective action is taken.

Responsibilities of the Chief Finance Officer

- 2.24 To prepare and submit reports on budget prospects to the Finance and Performance Management Cabinet Committee, including resource constraints set by the Government, in accordance with the budget timetable. Reports should take account of medium-term issues, where appropriate.
- 2.25 To determine the detailed form of capital and revenue estimates and the methods for their preparation, consistent with the budget approved by Council, and after consultation with the Cabinet and Chief Officers.
- 2.26 To prepare and submit reports to the Finance and Performance Management Standing Scrutiny Panel on the aggregate spending plans of Portfolio Holders and on the resources available to fund them, identifying, where appropriate, the implications for the level of council tax or housing rent levels to be levied.
- 2.27 To advise on the medium-term implications of spending decisions.
- 2.28 To encourage the best use of resources and value for money by working with Chief Officers to identify opportunities to improve economy, efficiency and effectiveness, and by encouraging good practice in conducting financial appraisals of development or savings options, and in developing financial aspects of service planning.
- 2.29 To advise Council on the Cabinet's budget proposals in accordance with his or her responsibilities under section 151 of the Local Government Act 1972 and Section 25 of the Local Government Act 2003.

Responsibilities of Chief Officers

- 2.30 To prepare estimates of income and expenditure, in consultation with the Chief Finance Officer, to be submitted to the Cabinet by the appropriate Portfolio Holder, in accordance with the budget timetable.
- 2.31 To prepare budgets that are consistent with guidelines issued by the Cabinet. The format should be prescribed by the Chief Finance Officer in accordance with Council's general directions.
- 2.32 To ensure prior approval by Council for new proposals that:
 - (a) increase the budgetary requirement in current or future years, or
 - (b) change existing policies, initiate new policies or cease existing policies, or
 - (c) materially extend or reduce the authority's services.

A report on new proposals should explain the full financial implications, following consultation with the Chief Finance Officer. Unless Council has agreed otherwise, Chief Officers must plan to contain the financial implications of such proposals within their budget.

Where the proposal is within the existing policy framework, and solely requires an increase in the budgetary requirement, proposals should either be agreed by the Cabinet for bids to be made for a future budget that will subsequently be ratified by Council, or reported to Council if implementation is required for the current budgetary year.

- 2.33 To agree with the relevant Chief Officer where it appears that a budget proposal may impact materially on another service area or Chief Officer's level of service activity.
- 2.34 To integrate financial and budget plans into service planning, so that service plans are fully costed and can be incorporated into medium term budget forecasts.
- 2.35 In consultation with the Chief Finance Officer and in accordance with the guidance and timetable, to prepare detailed draft revenue and capital budgets for consideration by the appropriate Portfolio Holder, including proposals for the setting of fees and charges.
- 2.36 When drawing up draft budget requirements, to have regard to:
 - (a) Spending patterns and pressures revealed through the budget monitoring process;
 - (b) Legal requirements;
 - (c) Policy requirements as defined by Council in the approved policy framework; and
 - (d) Initiatives already in progress.

Responsibilities of the Finance and Performance Management Cabinet Committee

- 2.37 Following due consultation with Overview and Scrutiny Committee or its relevant panels, to submit reports on budget proposals for the Cabinet, and to propose suitable budget guidelines.
- 2.38 Following due consultation with the appropriate Overview and Scrutiny Committee or relevant Panel, to submit reports to the Cabinet on the aggregate spending plans of Portfolio Holders and the resources available to fund them, identifying, where appropriate, the implications for the level of council tax or housing rent levels to be levied.

Responsibilities of Portfolio Holders

- 2.39 Following due consultation with the appropriate Overview and Scrutiny Committee or relevant Panel, to present to the Cabinet estimates of income and expenditure, including proposals for the setting of fees and charges, relating to their area of responsibility, in such form and by such date(s) as is required for policy-making and budgeting. Such estimates shall comply with legislation, statutory instruments from time to time in force and the policy framework of the Council.

Resource Management

Why is this important?

- 2.40 A mismatch often exists between available resources and required resources. A common scenario is that available resources are not adequate to fulfil need/desire. It is therefore imperative that needs/desires are carefully prioritised and that resources are utilised to fulfil all legal responsibilities and minimise the level of waste, inefficiency or loss. Resources may include staff, money, equipment, goods and materials.

Key controls

- 2.41 The key controls for resource management are:
- (a) resources are obtained in accordance with the law and using an approved authorisation process;
 - (b) resources are used only for the purpose intended, to achieve the approved policies and objectives, and are properly accounted for;
 - (c) resources are securely held for use when required; and
 - (d) resources are used with the minimum level of waste, inefficiency or loss for other reasons.

Responsibilities of the Chief Finance Officer

- 2.42 To advise on methods available for the funding of resources, such as grants from central government and borrowing requirements.
- 2.43 To determine the method of allocation of resources to spending control officers.

Responsibilities of Chief Officers

- 2.44 To work within budget limits and to utilise resources allocated in the most efficient, effective and economic way.
- 2.45 To identify opportunities to minimise resource requirements without having a detrimental effect on service delivery.

Capital Programme

Why is this important?

- 2.46 Capital expenditure involves acquiring or enhancing fixed assets with a long-term value to the authority, such as land, buildings, and major items of plant, equipment or vehicles. Capital assets shape the way services are delivered in the long term and create financial commitments for the future in the form of financing costs and revenue running costs.
- 2.47 Capital expenditure should form part of an investment strategy and should be carefully prioritised in order to maximise the benefit of scarce resources.

Key controls

2.48 The key controls for capital programmes are:

- (a) Sufficient regard being given to the Capital Strategy adopted by Council;
- (b) Specific approval by Council for the programme of capital expenditure following recommendation by the Cabinet;
- (c) A scheme and estimate, including project plan, progress targets and associated revenue expenditure is prepared for each capital project, for approval by the relevant Portfolio Holder;
- (d) Schedules for individual schemes within the overall budget approved by Council must be submitted by the relevant Portfolio Holder to the Cabinet for approval (for example, minor works), or under other arrangements approved by the Council;
- (e) The development and implementation of asset management plans;
- (f) Accountability for each proposal is given to a specific postholder; and
- (g) Monitoring of scheme progress in conjunction with expenditure and comparison with approved budget.

Responsibilities of the Chief Finance Officer

- 2.49 To prepare capital estimates jointly with Chief Officers and the relevant Portfolio Holder, and to report them to the Cabinet for approval. The Cabinet will make recommendations on the capital estimates and on any associated financing requirements to the Council.
- 2.50 To prepare and submit reports to the Cabinet on the projected income, expenditure and resources compared with the approved estimates.
- 2.51 To issue guidance concerning capital schemes and controls, The definition of 'capital' will be determined by the Chief Finance Officer , having regard to government regulations and accounting requirements.

Responsibilities of Chief Officers

- 2.52 To comply with guidance concerning capital schemes and controls issued by the Chief Finance Officer .
- 2.53 To ensure that all capital proposals have undergone a project appraisal.
- 2.54 To ensure that adequate records are maintained for all capital contracts.
- 2.55 To proceed with projects only when there is adequate provision in the capital programme.
- 2.56 To obtain authorisation from the Cabinet for individual schemes where the estimated expenditure exceeds the capital programme provision.

- 2.57 Where the capital project is budgeted to be in excess of £2 million, to prepare and submit reports, jointly with the Chief Finance Officer , to the relevant Portfolio Holder outlining:
- (a) Progress to date;
 - (b) Problems identified and proposals for rectification;
 - (c) Expenditure to date compared to budget; and
 - (d) Decisions required.
- 2.58 In addition to 2.57 above, where the capital project is budgeted to be in excess of £2 million, to establish a multidiscipline project team to:
- (a) Plan, manage and review projects and ensure effective financial management;
 - (b) Monitor expenditure, estimated outturn, variances to budget, potential claims and overspends, levels of contingencies, and implications of deviations from critical paths; and
 - (c) On completion, undertake a post-contract evaluation using appropriate methodology.
- 2.59 To prepare and submit reports, jointly with the Chief Finance Officer to the Cabinet, of any variation in contract costs greater than the approved budget. The Cabinet may meet cost increases of up to £100,000 by virement from savings elsewhere within their capital programme, save that there can be no transfer of approved budgets between the General Fund and the Housing Revenue Account, or between portfolios.
- 2.60 To prepare and submit reports, jointly with the Chief Finance Officer to the Cabinet, on completion of all contracts where the final expenditure exceeds the approved contract sum by more than the lesser of 10% or £25,000.
- 2.61 To ensure that credit arrangements, such as leasing agreements, are not entered into without the prior approval of the Chief Finance Officer and, if applicable, approval of the scheme through the capital programme.
- 2.62 To consult with the Chief Finance Officer and to seek Cabinet approval where the Chief Officer proposes to bid for specific capital grants to be issued by government departments to support expenditure that has not been included in the current year's capital programme.

Emergency and Urgent Expenditure

- 2.63 Nothing in these financial regulations shall prevent a Portfolio Holder or the Cabinet from incurring expenditure outside of the budgetary framework which is essential to meet any immediate needs created by a sudden emergency, or which is referable to Section 138 of the Local Government Act 1972, or which is outside the Council's control (e.g. by order of the Courts or any body with an equivalent power), or which has some other overriding urgency, subject to:
- (a) It not being practical to convene a quorate meeting of the Council;
 - (b) The Chairman of the Overview and Scrutiny Committee, or in his or her absence the Chairman of the Council, or in his or her absence the

Vice-Chairman of the Council, agreeing that the expenditure is a matter of urgency; and

- (c) The reasons why it was impractical to convene a quorate meeting of the Council under 2.6 3(a) and the consent under 2.633(b) being noted on the record of the decision

2.64 Following the decision to incur expenditure outside of the budgetary framework on the grounds of urgency, the relevant Portfolio Holder will provide a report to the next available Council meeting explaining the decision, the reasons for it and why the decision was treated as a matter of urgency. The report will also set out the level of expenditure incurred or likely to be incurred under the decision, and proposals for the mitigation of the expenditure by the deferment of other expenditure where possible.

3. MAINTENANCE OF RESERVES

Why is this important?

3.1 The Council must decide the level of general reserves it wishes to maintain before it can decide the level of council tax. Reserves are maintained as a matter of prudence. They enable the authority to provide for unexpected events and thereby protect it from overspending, should such events occur. Reserves for specific purposes may also be maintained, such as the purchase or renewal of capital items.

Key controls

3.2 To maintain reserves in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice (CIPFA/LASAAC) and agreed accounting policies.

3.3 For each reserve established, the purpose, usage and basis of transactions should be clearly identified.

3.4 Authorisation and expenditure from reserves by the appropriate Chief Officer in consultation with the Chief Finance Officer .

Responsibilities of the Finance and Performance Management Cabinet Committee

3.5 To advise the Cabinet and/or the Council on prudent levels of reserves for the authority, and to take account of the advice of the Chief Finance Officer and the external auditor in this matter.

Responsibilities of Chief Officers

3.6 To ensure that resources are used only for the purposes for which they were intended.

4. MANAGING EXPENDITURE

Scheme of Virement

Why is this important?

- 4.1 The scheme of virement is intended to enable the Cabinet, Portfolio Holders Chief Officers and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the Council, and therefore to optimise the use of resources.

Key controls

- 4.2 Key controls for the scheme of virement are:

- (a) it is administered by the Chief Finance Officer within guidelines set by the Council. Any variation from this scheme requires the approval of the Council;
- (b) the overall budget is agreed by the Cabinet and approved by the Council. Chief Officers and their nominated Spending Control Officers are therefore authorised to incur expenditure in accordance with the estimates that make up the budget. The rules below cover virement; that is, switching resources within approved estimates within the same cost centre or between cost centres. For the avoidance of doubt, the Chief Finance Officer will maintain a list of approved cost centres budget heading;
- (c) virement does not create additional overall budget liability. Chief Officers are expected to exercise their discretion in managing their budgets responsibly and prudently. For example, they should avoid supporting recurring expenditure from one-off sources of savings or additional income, or creating 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 ahead to fund such commitments from within their own budgets, so as to avoid the need for supplementary estimates;
- (d) in exceptional circumstances where a request for a supplementary estimate, i.e. an increase in the overall budgetary requirement of the authority is needed, the approval of Council will be required;
- (e) virement between budgets of the Housing Revenue Account and the General Fund, and between revenue and capital budgets is prohibited;
- (f) for the purposes of the virement scheme only, the Housing Portfolio is considered to consist of two budget portfolios (Housing Revenue Account and Housing General Fund);
- (g) no virement relating to a specific financial year should be made after 31 March in that year; and
- (h) any reference to a budget percentage threshold for virement refers to the gross budget unless otherwise specified.

- 4.3 Where an approved budget is a lump-sum budget or contingency under the control of the Finance and Performance Management Portfolio Holder, intended for allocation during the year, its allocation will not be treated as a virement, provided that:

- (a) the amount is used in accordance with the purposes for which it has been established; and
- (b) the Cabinet has approved the basis and the terms, including financial limits, on which it will be allocated.

Responsibilities of Chief Officers

- 4.4. A Chief Officer may exercise virements on budgets under his control for cumulative amounts up to £5,000 between detailed account codes within the same cost centre during the year, subject to the agreement of the Chief Finance Officer (For this purpose 'cost centre' refers to the budget book sub-heading, e.g. for Accommodation Services the cost centres are Office Accommodation, Superintendents, Duty Officers and catering).
- 4.5. Where a virement is required, the Chief Officer (or other Officer delegated by them) must send a signed written request to Accountancy detailing the amount and detailed cost codes involved.

Responsibilities of Portfolio Holders

- 4.6. A Portfolio Holder, in consultation with the appropriate Chief Officer, may exercise virements on budgets under their control, within the same cost centre or between cost centres, for cumulative amounts up to the greater of £10,000 or 2% of gross cost centre expenditure during the year, following notification to the Chief Finance Officer, and subject to the conditions at 4.9 below. These limits are inclusive of amounts vired under 4.4 above, not in addition to.
- 4.7. Cumulative amounts greater than £10,000 or 2%, whichever is the greater, within the same cost centre or between cost centres during the year require the approval of the Cabinet, following a report to the relevant Portfolio Holder in conjunction with the Chief Finance Officer and the Chief Officer. The report must specify the proposed expenditure and the source of funding and must explain the implications in the current and future financial year.

Responsibilities of the Chief Finance Officer

- 4.8. To prepare jointly with the relevant Chief Officer a report to the Cabinet or Council as appropriate, where revenue virements within the same cost centre, or between cost centres within the same portfolio, in excess of the greater of £10,000 or 2% of gross cost centre expenditure are proposed.

To maintain a list of approved budget headings.

To maintain a register of all approved virements.

To monitor that any allocation of an approved budget that is a lump sum budget or contingency intended for allocation during the year is in accordance with the purposes for which it was established and the Cabinet approved scheme for its release. Where any proposed allocation falls outside of these conditions, the allocation will be deemed to be a virement and treated accordingly.

Responsibilities of Cabinet and Council

- 4.9. Cumulative virements within a Portfolio greater than £100,000 or 2% of the total portfolio, whichever is the greater, require the approval of the Council, following a report of the Cabinet in conjunction with the Chief Finance Officer and the relevant Chief Officer(s). The report must specify the cumulative expenditure and sources of funding and must explain the service delivery implications in the current and future financial year.

Rev 2

- . The Cabinet may vire resources between individual capital projects within the General Fund or the Housing Revenue Account, subject to a report to Council, if the cumulative virement exceeds £100,000 on either fund.
- . The prior approval of the Cabinet is required for any virement, of whatever amount, where it is proposed to:
 - (a) vire between budgets of different accountable Portfolio Holders;
 - (b) vire between budgets managed by different Chief Officers; and
 - (c) change the level of the Council's manpower.

This page is intentionally left blank

Appendix C

Risk Management and Control of Resources

1. RISK MANAGEMENT

Why is this important?

- 1.1 All organisations, whether private or public sector, face risks to people, property and continued operations. Risk is the chance or possibility of loss, damage, injury or failure to achieve objectives caused by an unwanted or uncertain action or event. Risk management is the planned and systematic approach to the identification, evaluation and mitigation of risk. Its objectives are to secure the assets of the organisation and to ensure the continued financial and organisational well-being of the organisation. In essence it is, therefore, an integral part of good business practice. Risk management is concerned with evaluating the measures an organisation already has in place to manage identified risks and then recommending the action the organisation needs to take to mitigate these risks effectively.
- 1.2 It is the overall responsibility of the Cabinet through the Finance and Performance Cabinet Committee, to approve the authority's risk management strategy, and to promote a culture of risk management awareness throughout the authority.

Key controls

- 1.3 The key controls for risk management are:
- (a) The maintenance and regular review of the Corporate Risk Register and individual service Risk Registers;
 - (b) A monitoring process is in place to review regularly the effectiveness of risk reduction strategies and the operation of these controls;
 - (c) Managers know that they are responsible for managing relevant risks and are provided with appropriate training;
 - (d) Acceptable levels of risk are determined and insured against where appropriate; and
 - (e) The authority has identified business continuity plans for implementation in the event of disaster that results in significant loss or damage to its resources.

Responsibilities of the Head of Paid Service

- 1.4 To promote the authority's risk management policy statement.

Responsibilities of the Chief Finance Officer

- 1.5 To develop risk management controls in conjunction with other Chief Officers.
- 1.6 To chair the Corporate Risk Management group.
- 1.7 To arrange appropriate training for staff and Members.

Responsibilities of Chief Officers

- 1.8 To take responsibility for risk management, within their service having regard to advice from the Chief Finance Officer and other specialist officers (e.g. crime prevention, fire prevention, health and safety).
- 1.9 To ensure that there are regular reviews of risk within their service areas.
- 1.10 To nominate a senior member of staff to represent the service at the Corporate Risk Management Group.
- 1.11 To provide guidance to staff on the application of the principles of risk management in their service.

Responsibilities of Individuals

- 1.12 To conduct their duties having due regard to the principles of risk management, as set out above, and to seek guidance from their Head of Service where necessary.

Responsibilities of the Finance and Performance Management Cabinet Committee

- 1.13 To propose the authority's risk management strategy and policy statement, on the advice of the Head of Paid Service, the Chief Finance Officer and appropriate Chief Officers, for adoption by the Cabinet.
- 1.14 To advise the Cabinet on proper insurance cover on the advice of the Chief Finance Officer.

Responsibilities of the Audit and Governance Committee.

- 1.15 To conduct an annual review of the effectiveness of the Council's arrangements for risk management.

2. INTERNAL CONTROLS

Why is this important?

- 2.1 The authority is complex and beyond the direct control of individuals. It therefore requires internal controls to manage and monitor progress towards strategic objectives.
- 2.2 The authority has statutory obligations, and, therefore, requires internal controls to identify, meet and monitor compliance with these obligations.
- 2.3 The authority faces a wide range of financial, administrative and commercial risks, both from internal and external factors, which threaten the achievement of its objectives. Internal controls are necessary to manage these risks.
- 2.4 The system of internal controls is established in order to provide assurance of:
 - (a) Efficient and effective operations;
 - (b) Reliable financial information and reporting;
 - (c) Compliance with laws and regulations; and
 - (d) Risk management.

REV 2

Key controls

- 2.5 The key controls and control objectives for internal control systems are:
- (a) Key controls should be reviewed on a regular basis and the authority should make a formal statement annually to the effect that it is satisfied that the systems of internal control are operating effectively;
 - (b) Managerial control systems, including defining policies, setting objectives and plans, monitoring financial and other performance and taking appropriate anticipatory and remedial action. The key objective of these systems is to promote ownership of the control environment by defining roles and responsibilities;
 - (c) Financial and operational control systems and procedures, which include physical safeguards for assets, segregation of duties, authorisation and approval procedures and information systems; and
 - (d) An effective internal audit function that is properly resourced. It should operate in accordance with the principles contained in the Auditing Practices Board's auditing guideline Guidance for Internal Auditors, CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom and with any other statutory obligations and regulations.

Responsibilities of the Chief Finance Officer

- 2.6 To assist the authority to put in place an appropriate control environment and effective internal controls which provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and regulations.

Responsibilities of Chief Officers

- 2.7 To manage processes to check that established controls are being adhered to and to evaluate their effectiveness, in order to be confident in the proper use of resources, achievement of objectives and management of risks.
- 2.8 To review existing controls in the light of changes affecting the authority and to establish and implement new controls in line with guidance from the Chief Finance Officer. Chief Officers should also be responsible for removing controls that are unnecessary or not cost or risk effective – for example, because of duplication.
- 2.9 To ensure staff have a clear understanding of the consequences of lack of control.
- 2.10 To provide written assurance annually on the effectiveness of the internal controls operating within their service and identify controls in need of improvement.

3. AUDIT REQUIREMENTS

Internal Audit

Why is this important?

- 3.1 The requirement for an internal audit function for local authorities is implied by section 151 of the Local Government Act 1972, which requires that authorities “make arrangements for the proper administration of their financial affairs”. The Accounts and Audit Regulations 2003 more specifically require that a “relevant body shall maintain an adequate and effective system of internal audit of their accounting records and control systems”.
- 3.2 Accordingly, internal audit is an independent and objective appraisal function established by the authority 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.

Key controls

- 3.3 The key controls for internal audit are:
- (a) That it is independent in its planning and operation;
 - (b) The Chief Internal Auditor has direct access to the Head of Paid Service, all levels of management and directly to elected members; and
 - (c) The internal auditors comply with the Auditing Practices 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.

Responsibilities of the Head of Paid Service

- 3.4 To ensure that internal auditors have the authority to:
- (a) Access authority premises at reasonable times;
 - (b) Access all assets, records, documents, correspondence and control systems;
 - (c) Receive any information and explanation considered necessary concerning any matter under consideration;
 - (d) Require any employee of the authority to immediately account for cash, stores or any other authority asset under his or her control;
 - (e) Access records belonging to third parties, such as contractors, when required; and
 - (f) Directly access the Corporate Executive Forum, the Cabinet and the Audit and Governance Committee.

Pursuant to this regulation, the same access rights apply to the Chief Finance Officer in relation to the internal control of the Council.

- 3.5 To approve the strategic and annual audit plans prepared by the Chief Internal Auditor, which take account of the characteristics and relative risks of the activities involved.
- 3.6 To ensure that effective procedures are in place to investigate promptly any fraud or irregularity.

Responsibilities of the Chief Internal Auditor

- 3.7 Whenever appropriate, to consult with the relevant Chief Officer on the timing and nature of audits to avoid unnecessary service disruption.
- 3.8 To consult with the relevant Chief Officer on the findings and recommendations of an audit prior to publication.

Responsibilities of Chief Officers

- 3.9 To ensure that internal auditors are given access at all reasonable times to premises, personnel, documents and assets that the auditors consider necessary for the purposes of their work.
- 3.10 To ensure that auditors are provided promptly with any information and explanations that they seek in the course of their work.
- 3.11 To consider and respond promptly to recommendations in audit reports.
- 3.12 To ensure that any agreed actions arising from audit recommendations are carried out in a timely and efficient fashion.
- 3.13 To notify the Chief Finance Officer immediately of any suspected fraud, theft, irregularity, improper use or misappropriation of the authority's property or resources. Pending investigation and reporting, the Chief Officer should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.
- 3.14 To ensure that new systems for maintaining financial records, or records of assets, or changes to such systems, are discussed with and agreed by the Chief Internal Auditor prior to implementation.
- 3.15 To arrange for procedural and operational notes to be issued to all members of staff operating financial systems or procedures.
- 3.16 To ensure that the duty of providing information, calculating, checking and recording sums due to or from the Council shall be separated from the duty of collecting or disbursing those sums.

External Audit

Why is this important?

- 3.17 The Local Government Finance Act 1982 set up the Audit Commission, which is responsible for appointing external auditors to each local authority in England and Wales. The external auditor has rights of access to all documents and information necessary for audit purposes.
- 3.18 The basic duties of the external auditor are defined in the Audit Commission Act 1998 and the Local Government Act 1999. In particular, section 4 of the 1998 Act requires the Audit Commission to prepare a code of audit practice, which external auditors follow when carrying out their duties. The code of audit practice issued in April 2005 sets out the auditor's objectives to review and report upon:

- (a) The financial aspects of the audited body's corporate governance arrangements;
 - (b) The audited body's financial statements; and
 - (c) Aspects of the audited body's arrangements to manage its use of resources.
- 3.19 The authority's accounts are scrutinised by external auditors, who must be satisfied that the statement of accounts 'present fairly' the financial position of the authority and its income and expenditure for the year in question and complies with the legal requirements.

Key controls

- 3.20 External auditors are appointed by the Audit Commission normally for a minimum period of five years. The Audit Commission prepares a code of audit practice, which external auditors follow when carrying out their audits.

Responsibilities of the Chief Finance Officer

- 3.21 To ensure that external auditors are given access at all reasonable times to premises, personnel, documents and assets that the external auditors consider necessary for the purposes of their work, including records belonging to third parties, such as contractors, when required
- 3.22 To ensure there is effective liaison between external and internal audit.
- 3.23 To work with the external auditor and advise the Council, Cabinet, Audit and Governance Committee and Chief Officers on their responsibilities in relation to external audit.

Responsibilities of Chief Officers

- 3.24 To ensure that external auditors are given access at all reasonable times to premises, personnel, documents and assets which the external auditors consider necessary for the purposes of their work.
- 3.25 To ensure that all records and systems are up to date and available for inspection.

4. PREVENTING FRAUD AND CORRUPTION

Why is this important?

- 4.1 The authority will not tolerate fraud and corruption in the administration of its responsibilities, whether from inside or outside the authority.
- 4.2 The authority's expectation of propriety and accountability is that Members and staff at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.
- 4.3 The authority also expects that individuals and organisations (e.g. suppliers, contractors, service providers) with whom it comes into contact will act towards the authority with integrity and without thought or actions involving fraud and corruption.

Key controls

REV 2

- 4.4 The key controls regarding the prevention of financial irregularities are that:
- (a) The authority has an effective anti-fraud and anti-corruption policy and maintains a culture that will not tolerate fraud or corruption;
 - (b) All Members and staff act with integrity and lead by example;
 - (c) Senior managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the authority or who are corrupt;
 - (d) High standards of conduct are promoted amongst members by the standards committee;
 - (e) The maintenance of a register of interests in which any hospitality or gifts accepted must be recorded;
 - (f) Whistle blowing procedures are in place and operate effectively;
 - (g) Legislation including the Public Interest Disclosure Act 1998 is adhered to; and
 - (h) Codes of conduct exist to guide both Members and staff.

Responsibilities of the Chief Finance Officer

- 4.5 To develop and maintain an anti-fraud and anti-corruption policy in liaison with the Chief Internal Auditor;
- 4.6 To maintain adequate and effective internal control arrangements; and
- 4.7 To ensure that all suspected irregularities are reported to the Chief Internal Auditor, the Head of Paid Service, the Audit and Governance Committee and the Cabinet.

Responsibilities of Chief Officers

- 4.8 To ensure that all suspected irregularities are reported to the Chief Internal Auditor.
- 4.9 To instigate the authority's disciplinary procedures where the outcome of an audit investigation indicates improper behaviour.
- 4.10 To ensure that where financial impropriety is discovered, the Chief Finance Officer is informed, and where sufficient evidence exists to believe that a criminal offence may have been committed, the police are called in to determine with the Crown Prosecution Service whether any prosecution will take place.
- 4.11 To maintain a departmental register of interests (the Hospitalities Book) in the manner prescribed below.
- 4.12 Each Chief Officer shall maintain a hospitalities book which shall contain details of all hospitalities and gifts offered to any officer, and whether attended or received, which is organised by an external organisation or person who is or could gain financial advantage from dealings with the Council. Such hospitalities and gifts must be acceptable within the codes of conduct adopted by the Council.

- 4.13 Included in the hospitalities book shall be the name of the organiser, the date of the event and details of any gift or gifts in kind, whether offered or received, which have a monetary value (such as accommodation, meals, travel vouchers etc.). Excluded from this regulation are any refreshments received during the course of a business meeting.

5. ASSETS

Security

Why is this important?

- 5.1 The authority holds assets in the form of property, vehicles, equipment, furniture and other items worth many millions of pounds. It is important that assets are safeguarded and used efficiently in service delivery, and that there are arrangements for the security of both assets and information required for service operations. An up-to-date asset register is a prerequisite for proper fixed asset accounting and sound asset management.

Key controls

- 5.2 The key controls for the security of resources such as land, buildings, fixed plant machinery, equipment, software and information are:
- (a) Resources are used only for the purposes of the authority and are properly accounted for;
 - (b) Resources are available for use when required;
 - (c) Resources no longer required are disposed of in accordance with the law and the regulations of the authority so as to maximise benefits;
 - (d) An asset register is maintained for the authority, assets are recorded when they are acquired by the authority and this record is updated as changes occur with respect to the location and condition of the asset;
 - (e) All staff are aware of their responsibilities with regard to safeguarding the authority's assets and information, including the requirements of the Data Protection Act as set out in the Council's Data Protection Policy and software copyright legislation; and
 - (f) All staff are aware of their responsibilities with regard to safeguarding the security of the authority's computer systems, including maintaining restricted access to the information held on them and compliance with the authority's computer and Internet security policies.

Responsibilities of the Chief Finance Officer

- 5.3 To ensure that an asset register is maintained in accordance with good practice for all fixed assets with a value in excess of £5,000 or any such higher de minimis figure as may be set from time to time for a particular class of asset. The function of the asset register is to provide the authority with information about fixed assets so that they are:
- (a) Safeguarded;

REV 2

- (b) Used efficiently and effectively; and
 - (c) Adequately maintained.
- 5.4 To receive the information required for accounting, costing and financial records from each Chief Officer.
- 5.5 To ensure that assets are valued in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice (CIPFA/LASAAC).

Responsibilities of Specific Chief Officers

- 5.6 The Director of Corporate Support Services shall maintain a record of title deeds owned or in the charge of the Council and arrange for the safe custody thereof and all receipts, disposals, extensions or other alterations shall be recorded promptly.
- 5.7 The Director of Housing shall maintain a property database for dwellings and any other Housing Revenue Account asset, with the exception of commercial and retail properties, and all receipts, disposals, extensions or other alterations shall be recorded promptly.
- 5.8 The Director of Corporate Support Services shall maintain a property database in a form approved by the Chief Finance Officer for all properties, with the exception of Housing Revenue Account dwellings and other associated residential property, and plant and machinery currently owned or used by the authority and all receipts, disposals, extensions or other alterations shall be recorded promptly. Any use of property by a department or establishment other than for direct service delivery should be supported by documentation identifying terms, responsibilities and duration of use.
- 5.9 The Director of Corporate Support Services shall arrange for the valuation of assets for accounting purposes to meet requirements specified by the Chief Finance Officer.

Responsibilities of Chief Officers

- 5.10 To ensure that lessees and other prospective occupiers of council land are not allowed to take possession or enter the land until a lease or agreement, in a form approved by the Chief Officer in consultation with the Chief Finance Officer and the Director of Corporate Support Services, has been established as appropriate.
- 5.11 To ensure the proper security of all buildings and other assets under their control.
- 5.12 Where land or buildings are surplus to requirements, a recommendation for sale should be the subject of a joint report by the Chief Officer, the Chief Finance Officer and the Director of Corporate Support Services .
- 5.13 To notify the Director of Corporate Support Services promptly of all matters arising that shall cause entry to be made in the land and property records.
- 5.14 To pass title deeds to the Director of Corporate Support Services who is responsible for custody of all title deeds.
- 5.15 To ensure that no Council asset is subject to personal use by an employee without proper authority.

- 5.16 To ensure the safe custody of vehicles, equipment, furniture, stock, stores and other property belonging to the authority.
- 5.17 To ensure that the department maintains a register of moveable assets in accordance with arrangements defined by the Chief Finance Officer.
- 5.18 To ensure that assets are identified, their location recorded and that they are appropriately marked and insured.
- 5.19 To consult the Chief Finance Officer in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 5.20 To ensure cash holdings on premises are kept to a minimum.
- 5.21 To ensure that keys to safes and similar receptacles are carried on the person of those responsible at all times; loss of any such keys must be reported to the Chief Finance Officer as soon as possible.
- 5.22 To record all disposal or part exchange of assets that should normally be by competitive tender or public auction, unless, following consultation with the Chief Finance Officer the Cabinet agrees otherwise.
- 5.23 To ensure that all employees are aware that they have a personal responsibility with regard to the protection and confidentiality of information, whether held in manual or computerised records. Information may be sensitive or privileged, or may possess some intrinsic value, and its disclosure or loss could result in a cost to the authority in some way.

Inventories

Responsibilities of Chief Officers

- 5.24 To maintain inventories and record an adequate description of IT equipment, furniture, fittings, equipment, tools, plant and machinery above £100 in replacement value used by their service area:
- 5.25 To carry out an annual check of all items on the inventory in order to verify location, review condition and to take action in relation to surpluses or deficiencies, annotating the inventory accordingly. Any deficiencies identified must be notified to the Chief Finance Officer promptly, indicating where possible the reasons for such deficiency (e.g. theft, loss). Attractive and portable items such as computers, cameras and video recorders should be identified with security markings as belonging to the authority.
- 5.26 Each Chief Officer shall be authorised to dispose of the items that are surplus, damaged or obsolete in the best possible terms and in such manner as is deemed appropriate provided that where the estimated realisable value exceeds £500 the Chief Officer shall invite either quotations or tenders as is deemed appropriate. The inventory shall be updated promptly once disposal has occurred. A record of the manner of disposal shall also be maintained and the recipient.
- 5.27 Any such disposal shall exclude IT equipment or any item thought liable to constitute a Health and Safety risk. Any proposal in respect of such equipment should be referred by the Chief Officer concerned to the Chief Internal Auditor. The latter will

REV 2

consult the Chief Finance Officer and the Director of Environment and Street Scene as appropriate before granting any exemption to the policy of not disposing of such items. There will also be a presumption against disposal of surplus items to staff unless this is waived by the Chief Internal Auditor after consulting the appropriate Chief Officer.

- 5.28 To make sure that property is only used in the course of the authority's business.

Stocks and Stores

Responsibilities of Chief Officers

- 5.29 To make arrangements for the care and custody of stocks and stores in the department, in consultation with the Chief Financial Officer.
- 5.30 To ensure stocks are maintained at reasonable levels and are subject to a regular independent physical check. All discrepancies should be investigated and pursued to the satisfaction of the Chief Financial Officer. Certified records of such stocktaking shall be maintained. Each Chief Officer shall certify and forward promptly to the Chief Financial Officer a statement of stockholding as at the 31 March of each year.
- 5.31 To investigate and remove from the authority's records (i.e. write off) discrepancies as necessary, or to obtain Portfolio Holder approval if they are in excess of £2,500.
- 5.32 To authorise for write off and disposal redundant stocks and equipment. Procedures for disposal of such stocks and equipment should, where the estimated value exceeds £2,500, be by competitive quotations or auction, unless, following consultation with the Chief Financial Officer the Portfolio Holder decides otherwise in a particular case. In all cases disposal should ensure that the best price is obtained, bearing in mind other factors, such as environmental issues.
- 5.33 To seek Portfolio Holder approval to the write-off of redundant stocks and equipment in excess of £2,500.

Intellectual Property

Why is this important?

- 5.34 Intellectual property is a generic term that includes inventions and writing. If these are created by the employee during the course of employment, then, as a general rule, they belong to the employer, not the employee. Various acts of Parliament cover different types of intellectual property.
- 5.35 Certain activities undertaken within the authority may give rise to items that may be patentable, for example, software development. These items are collectively known as intellectual property.

Key controls

- 5.36 In the event that the authority decides to become involved in the commercial exploitation of inventions, the matter should proceed in accordance with the authority's approved intellectual property procedures.

Responsibilities of the Chief Finance Officer

REV 2

- 5.37 To develop and disseminate good practice through the authority's intellectual property procedures.

Responsibilities of Chief Officers

- 5.38 To ensure that controls are in place to ensure that staff do not carry out private work in council time and that staff are aware of an employer's rights with regard to intellectual property.

Moveable Asset Disposal

Why is this important?

- 5.39 It would be uneconomic and inefficient for the cost of assets to outweigh their benefits. Obsolete, non-repairable or unnecessary resources should be disposed of in accordance with the law and the regulations of the authority.

Key controls

- 5.40 Assets for disposal are identified and are disposed of at the most appropriate time, and only when it is in the best interests of the authority, and best price is obtained, bearing in mind other factors, such as environmental issues. For items of significant value, disposal should be by competitive tender or public auction.
- 5.41 Procedures protect staff involved in the disposal from accusations of personal gain.

Responsibilities of the Chief Finance Officer

- 5.42 To issue guidelines representing best practice for disposal of assets.
- 5.43 To ensure appropriate accounting entries are made to remove the value of disposed assets from the authority's records and to include the sale proceeds if appropriate.

Responsibilities of Chief Officers

- 5.44 To seek appropriate advice on the disposal of surplus or obsolete materials, stores or equipment.
- 5.45 To ensure that income received for the disposal of an asset is promptly and properly banked and coded.

6. STAFFING

Why is this important?

- 6.1 In order to provide the highest level of service, it is crucial that the authority recruits and retains high calibre, knowledgeable staff, qualified to an appropriate level.

Key controls

- 6.2 The key controls for staffing are:
- (a) An appropriate staffing strategy and policy exists, in which staffing requirements and budget allocation are matched;
 - (b) Procedures are in place for forecasting staffing requirements and cost;

REV 2

- (c) Controls are implemented that ensure that staff time is used efficiently and to the benefit of the authority; and
- (d) Checks are undertaken prior to employing new staff to ensure that they are appropriately qualified, experienced and trustworthy.

Responsibilities of the Head of Paid Service

- 6.3 To provide overall management to staff.
- 6.4 To ensure that there is proper use of an evaluation or other agreed system for determining the remuneration of a job.

Responsibilities of the Chief Finance Officer

- 6.5 To ensure that budget provision exists for all existing and new employees.
- 6.6 To act as an advisor to Chief Officers on areas such as National Insurance and pension contributions, as appropriate.

Responsibilities of Chief Officers

- 6.7 To produce an annual staffing budget consistent with the approved staff establishment.
- 6.8 To ensure that the staffing budget is an accurate forecast of staffing levels and is equated to an appropriate revenue budget provision (including on-costs and overheads).
- 6.9 To monitor staff activity to ensure adequate control over such issues as sickness, overtime, training and temporary staff.
- 6.10 To ensure that the staffing budget is not exceeded without due authority and that it is managed to enable the agreed level of service to be provided.
- 6.11 To ensure that the Chief Finance Officer is immediately informed if the staffing budget is likely to be materially over or underspent.

7. LOST PROPERTY

- 7.1 A register shall be maintained by each Chief Officer of lost property handed in or reported lost within premises for which they are responsible.
- 7.2 In accordance with the Local Government (Miscellaneous Provisions) Act 1982 Section 41 the Chief Officer concerned shall give not less than one month's notice to the owner to collect the property.
- 7.3 When any items of money or valuables are involved the Chief Officer concerned should seek advice from the Chief Finance Officer.

This page is intentionally left blank

Appendix D

Treasury Management and Bank Arrangements

1. TREASURY MANAGEMENT

Why is this important?

- 1.1 Many millions of pounds pass through the authority's books each year. This led to the establishment of codes of practice. These aim to provide assurances that the authority's money is properly managed in a way that balances risk with return, but with the overriding consideration being given to the security of the authority's capital sum.

Key controls

- 1.2 That the authority's borrowings and investments comply with the CIPFA Code of Practice on Treasury Management and with the authority's treasury policy statement.
- 1.3 All monies held by the Council shall be under the control of the Chief Finance Officer who shall aggregate them for the purposes of Treasury Management.
- 1.4 All investments of money shall be made in the name of the Council and securities held in the custody of the Chief Finance Officer.

Responsibilities of the Chief Finance Officer

- 1.5 To arrange the borrowing and investments of the authority in such a manner as to comply with the CIPFA Code of Practice on Treasury Management and the authority's treasury management policy statement.
- 1.6 To advise the relevant Portfolio Holder on the Treasury Management Policy Statement to be proposed to the Cabinet for adoption by Council.
- 1.7 To advise the relevant Portfolio Holder on suitable Treasury Management Practices to be proposed to the Cabinet for adoption.
- 1.8 To report annually on treasury management activities undertaken and results achieved to Cabinet.
- 1.9 To ensure that all investments of money are made in the name of the authority or in the name of nominees approved by the Full Council.
- 1.10 To ensure that all securities that are the property of the authority or its nominees and the title deeds of all property in the authority's ownership are held in the custody of the appropriate Chief Officer.
- 1.11 To effect all borrowings in the name of the authority and in accordance with the borrowing determinations approved by Council from time to time.
- 1.12 To act as the authority's registrar of stocks, bonds and mortgages and to maintain records of all borrowing of money by the authority.

REV

K50

g:\c\Willett\J2008\COPY ONLY 17 2003 Appendix D

Responsibilities of Chief Officers

- 1.13 To ensure that loans are not made to third parties and that interests are not acquired in companies, joint ventures or other enterprises without the approval of Council, following consultation with the Chief Finance Officer.

Responsibilities of the Relevant Portfolio Holder

- 1.14 To propose to the Cabinet, on the advice of the Chief Finance Officer, the Treasury Management Policy Statement for adoption by Full Council.
- 1.15 To propose to the Cabinet for adoption, on the advice of the Chief Finance Officer, suitable Treasury Management Practices.
- 1.16 To propose to the Cabinet, on the advice of the Chief Finance Officer, the annual borrowing determinations under Section 45 of the Local Government and Housing Act 1989, before the commencement of each forthcoming financial year and at any such subsequent time during the financial year as is required, for adoption by Council. The Council must determine an overall borrowing limit for the year. In addition they must also determine a short term borrowing limit, and a limit on the proportion of the total amount of interest payable by the authority that is at a rate or rates that can be varied. The Council must make these determinations, and although they may subsequently be varied at any time, the Council must likewise determine variations.
- 1.17 To report annually to the Cabinet, on the advice of the Chief Finance Officer, about the treasury management strategy and plan to be adopted for the forthcoming financial year

2. LEASING AND OTHER FINANCIAL FACILITIES

Key Controls

- 2.1 The Chief Finance Officer is the only officer authorised to enter into an agreement for leasing and other financial facilities.

Responsibilities of the Chief Finance Officer

- 2.2 To evaluate and arrange all leasing and other financial facilities, excluding the short term hiring of equipment for periods of less than one year.

Responsibilities of Chief Officers

- 2.3 To consult the Chief Finance Officer about all proposals for the use of leasing and other financial facilities other than the short term hiring of equipment for periods of less than one year.
- 2.4 The Director of Corporate Services shall organise and administer all facilities relating to staff car leasing arrangements subject to 2.2 above and to the certification of individual leases by the Chief Finance Officer.

REV

K51

g:\c\Willett\J2008\COPY ONLY 17 2003 Appendix D

3. BANK ACCOUNTS AND CHEQUE SECURITY

Key Controls

3.1 The key controls for bank accounts and cheque security are:

- (a) The Chief Finance Officer is the only officer authorised to open, operate and close a bank account; and
- (b) The Chief Finance Officer and officers nominated by him are the only officers authorised to sign cheques and instigate or arrange other methods of payment.

Responsibilities of the Chief Finance Officer

- 3.2 To make arrangements for the opening, operation and closing of Bank, Building Society, Post Office, Giro Accounts and other appropriate accounts in respect of Council monies.
- 3.3 To make arrangements for the ordering, safe custody and issue of all cheque forms. All cheques issued shall be crossed "Account Payee" unless otherwise agreed by the Chief Finance Officer. The Chief Finance Officer shall also maintain adequate and effective systems for the receipt and control of returned cheques.
- 3.4 To make suitable arrangements for the machine signing of all computer generated cheques.
- 3.5 To nominate officers responsible for the hand countersigning of any cheque over £10,000, and all cheques drawn manually.
- 3.6 The Chief Finance Officer, or the officers nominated by him, shall certify alterations to cheques. Alterations to cheques shall, subject to the discretion of the Chief Finance Officer, be limited to the correction of the date and to the correction of a misspelling of the name of the payee.

Responsibilities of Chief Officers

- 3.7 To follow the instructions on banking issued by the Chief Finance Officer.

4. TRUST FUNDS AND UNOFFICIAL FUNDS

Responsibilities of Chief Officers

- 4.1 To arrange for all trust funds to be held, wherever possible, in the name of the authority. All officers acting as trustees by virtue of their official position shall deposit securities, etc relating to the trust with the Chief Finance Officer, unless the deed otherwise provides.
- 4.2 To ensure that trust funds are operated within any relevant legislation and the specific requirements for each trust.
- 4.3 To arrange, where funds are held on behalf of third parties, for their secure administration, approved by the Chief Finance Officer, and to maintain written records of all transactions.

REV

K52

g:\c\Willett\J2008\COPY ONLY 17 2003 Appendix D

- 4.4 Unofficial funds (for example contributions towards the Chairman's Charity) shall be accounted for and kept separately from all Council monies.
- 4.5 Bank accounts for unofficial funds shall be operated through the Chief Finance Officer.
- 4.6 Receipts shall be issued for all sums collected for any unofficial fund except where deemed unnecessary after consultation with the Chief Finance Officer.
- 4.7 The Chief Finance Officer may consult with any Chief Officer on the form of records and the arrangements for the preparation of accounts for any unofficial fund and may carry out an audit thereon.
- 4.8 The Chief Finance Officer shall be consulted where there is doubt about the utilisation or operation of any unofficial fund.

Appendix E

Financial Systems and Procedures

1. GENERAL

Why is this important?

- 1.1 Service areas have many systems and procedures relating to the control of the authority's assets, including purchasing, costing and management systems. Service areas are increasingly reliant on computers for their financial management information. The information must therefore be accurate and the systems and procedures sound and well administered. They should contain controls to ensure that transactions are properly processed and errors detected promptly.
- 1.2 The Chief Finance Officer has a professional responsibility to ensure that the authority's financial systems are sound and should therefore be notified of any new developments or changes.

Key controls

- 1.3 The key controls for systems and procedures are:
 - (a) Basic data exists to enable the authority's objectives, targets, budgets and plans to be formulated ;
 - (b) Performance is communicated to the appropriate managers on an accurate, complete and timely basis;
 - (c) Early warning is provided of deviations from target, plans and budgets that require management attention; and
 - (d) Operating systems and procedures are secure.

Responsibilities of the Chief Finance Officer

- 1.4 To make arrangements for the proper administration of the authority's financial affairs, including to:
 - (a) Issue advice, guidance and procedures for officers and others acting on the authority's behalf;
 - (b) Determine the accounting systems, form of accounts and supporting financial records;
 - (c) Establish arrangements for audit of the authority's financial affairs;
 - (d) Approve any new financial systems to be introduced;
 - (e) Approve any changes to be made to existing financial systems; and
 - (f) Issue the Data Protection Policy and related guidance notes.**

Responsibilities of Chief Officers

- 1.5 To ensure that accounting records are properly maintained and held securely.
- 1.6 To ensure that vouchers and documents with financial implications are not destroyed, except in accordance with arrangements approved by the Chief Finance Officer.
- 1.7 To ensure that a complete management trail, allowing financial transactions to be traced from the accounting records to the original document, and vice versa, is maintained.
- 1.8 To incorporate appropriate controls to ensure that, where relevant:
 - (a) All input is genuine, complete, accurate, timely and not previously processed;
 - (b) All processing is carried out in an accurate, complete and timely manner; and
 - (c) Output from the system is complete, accurate and timely.
- 1.9 To ensure that the organisational structure provides an appropriate segregation of duties to provide adequate internal controls and to minimise the risk of fraud or other malpractice.
- 1.10 To ensure there is a documented and tested business continuity plan to allow information system processing to resume quickly in the event of an interruption.
- 1.11 To ensure that systems are documented and staff trained in operations.
- 1.12 To consult with the Chief Finance Officer before changing any existing system or introducing new systems.
- 1.13 To establish a scheme of delegation identifying officers authorised to act upon the Chief Officer's behalf in respect of payments, income collection and placing orders, including variations, and showing the limits of their authority.
- 1.14 To supply lists of authorised officers, with specimen signatures and delegated limits, to the Chief Finance Officer , together with any subsequent variations.
- 1.15 To ensure that effective contingency arrangements, including back-up procedures, exist 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.
- 1.16 To ensure that, where appropriate, computer systems are registered in accordance with data protection legislation and that staff are aware of their responsibilities under the legislation and the Data Protection Policy issued by the Chief Finance Officer.
- 1.17 To ensure that relevant standards and guidelines for computer systems issued by the Chief Finance Officer are observed.
- 1.18 To ensure that computer equipment and software are protected from loss and damage through theft, vandalism, etc.
- 1.19 To comply with the copyright, designs and patents legislation and, in particular, to ensure that:

- (a) Only software legally acquired and installed by the authority is used on its computers;
- (b) Staff are aware of legislative provisions; and
- (c) In developing systems, due regard is given to the issue of intellectual property rights.

2. INCOME

Why is this important?

- 2.1 Income can be a vulnerable asset and effective income collection systems are necessary to ensure that all income due is identified, collected, receipted and banked promptly and properly. It is preferable to obtain income in advance of supplying goods or services as this improves the authority's cash flow and also avoids the time and cost of administering debts.

Key controls

- 2.2 The key controls for income are:

- (a) All income due to the authority is identified and charged correctly, in accordance with an approved charging policy, which is regularly reviewed;
- (b) All income is collected from the correct person, at the right time, using the correct procedures and the appropriate stationery;
- (c) The method(s) of payment for all systems is determined in conjunction with the Chief Finance Officer;
- (d) All money received by an employee on behalf of the authority is paid without delay to the Chief Finance Officer or if so directed, to the authority's bank or National Giro account, and properly recorded. The responsibility for cash collection should be separated from that for:
 - identifying the amount due
 - reconciling the amount due to the amount received
- (e) Effective action is taken to pursue non-payment within defined timescales;
- (f) Formal approval for debt write-off is obtained;
- (g) Appropriate write-off action is taken within defined timescales;
- (h) Appropriate accounting adjustments are made following write-off action;
- (i) All appropriate income documents are retained and stored for the defined period in accordance with the document retention schedule; and
- (j) A person who is not involved in the collection or banking process reconciles money collected and deposited to the bank account.

Responsibilities of the Chief Finance Officer

General

- 2.3 To order and supply to service areas all receipt forms, books or tickets and similar items and to satisfy himself or herself regarding the arrangements for their control.

Billing

- 2.4 To approve all debts to be written off in consultation with the relevant Chief Officer and the Director of Corporate Support Services and to keep a record of all sums written off up to the approved limit and to adhere to the requirements of the Accounts and Audit Regulations 2003.
- 2.5 To agree the write-off of bad debts up to the approved limit of £2,500 in each case and to refer larger sums to the Portfolio Holder.
- 2.6 To obtain the approval of the Portfolio Holder in consultation with the relevant Chief Officer for writing off debts in excess of the approved limit.
- 2.7 To ensure that appropriate accounting adjustments are made following write-off action.

Income Collection

- 2.8 To agree arrangements for the collection of all income due to the authority and to approve the procedures, systems and documentation for its collection.

Banking

- 2.9 To arrange facilities for the banking and/or collection by a security courier of income as is deemed necessary. Money deposited and collected must be reconciled to the bank account on a regular basis.

Responsibility of the Director of Housing

- 2.10 To agree in consultation with the Director of Corporate Support Services the write-off of rent arrears and credits of former tenants up to the approved limit of £2,500 in each case and to refer larger sums to the Portfolio Holder.

Responsibilities of Chief Officers

- 2.11 To establish a charging policy for the supply of goods or services in consultation with the Chief Finance Officer, including the appropriate charging of VAT, and to review it regularly, in line with corporate policies.
- 2.12 To ensure that only Council employees, or where appropriate agents working to a formal contract, are authorised to bill, collect, bank or otherwise handle council monies, unless prior agreement is obtained from the Chief Finance Officer. Each authorised officer or agent shall use such systems, make such returns and keep such records as the Chief Finance Officer requires or approves.
- 2.13 To separate the responsibility for identifying amounts due and the responsibility for collection, as far as is practicable.

Billing

- 2.14 To render accounts for any sums due as soon as possible.
- 2.15 To notify the Chief Finance Officer promptly of all monies due to the Council and of contracts, leases and other agreements and arrangements entered into which involve the receipt of monies by the Council.
- 2.16 To establish and initiate appropriate recovery procedures, including legal action where necessary, for debts that are not paid promptly. In circumstances in which legal action for recovery is necessary the matter shall be referred to the Director of Corporate Support Services for appropriate action. Chief Officers have a responsibility to assist the Chief Financial Officer and the Director of Corporate Support Services in collecting debts that they have originated, by providing promptly any evidence required for the recovery process to proceed. Chief Officers similarly should not unreasonably withhold any further information requested by the debtor.
- 2.17 To recommend to the Chief Finance Officer all debts to be written off and to keep a record of all sums written off up to the approved limit. Once raised, no bona fide debt may be cancelled, except by full payment or by its formal writing off. An adjustment to a debt can only be made to correct a factual inaccuracy or administrative error in the calculation and/or billing of the original debt.
- 2.18 To notify the Chief Finance Officer of outstanding income relating to the previous financial year as soon as possible after 31 March in line with the timetable determined by the Chief Finance Officer.
- 2.19 To keep a record of every transfer of money between employees of the authority and/or any security courier. The receiving officer must sign for the transfer and the transferor must retain a copy.

Income Collection

- 2.20 To issue official receipts or to maintain other documentation for all income collection. In no circumstances must any form of receipt be used which has not been approved by the Chief Finance Officer.
- 2.21 To ensure that at least two employees are present when post is opened so that money received by post is properly identified, recorded and banked. The form of these systems is to be agreed with the Chief Finance Officer.
- 2.22 To ensure that no unsolicited business cheques are accepted for personal debts.
- 2.23 To ensure that cheques are not accepted for casual income without a valid bankers/building society cheque guarantee card.
- 2.24 To hold securely receipts, tickets and other records of income for the appropriate period.
- 2.25 To lock away all income to safeguard against loss or theft, and to ensure the security of cash handling. Only up to approved levels of cash can be held on the premises.
- 2.26 To ensure income is not used to cash personal cheques or make any other payments. Cheques drawn by the Council for the reimbursement of petty cash endorsed by the recipient are not covered by this regulation and may be encashed from monies collected.
- 2.27 To ensure the separation of all monies collected from the collecting officer's personal monies and from other official funds.

Banking

- 2.28 To ensure that each authorised officer or agent who prepares money for banking to the credit of the Council's account shall enter on the paying-in slip and on the duplicate(s) thereof, particulars of such payments including, in the case of each cheque paid in, the amount of the cheque and suitable reference to identify the payee and the account for which the cheque was rendered. The name of the receiving establishment shall be recorded on the back of each cheque received.
- 2.29 Unless otherwise authorised by the Chief Finance Officer, collecting officers or agents shall bank, pass to an authorised security courier or pay over to the Chief Finance Officer each weekday, all monies collected to the time of banking, collection or payment over.

3. EXPENDITURE

Ordering and Paying for Work, Goods and Services

Why is this important?

- 3.1 Public money should be spent with demonstrable probity and in accordance with the authority's policies. Authorities have a statutory duty to achieve best value. The authority's procedures should help to ensure that services obtain value for money from their purchasing arrangements. These procedures should be read in conjunction with the authority's contract standing orders and its procurement strategy.

Rev 2

General

- 3.2 Every officer and Member of the authority has a responsibility to declare any links or personal interests that they may have with purchasers, suppliers and/or contractors if they are engaged in contractual or purchasing decisions on behalf of the authority, in accordance with appropriate codes of conduct.
- 3.3 Official orders must be in a form approved by the Chief Finance Officer. Official orders must be issued for all work, goods or services to be supplied to the authority, except for supplies of utilities, periodic payments such as rent or rates, petty cash purchases or other exceptions specified by the Chief Finance Officer. Where due to an emergency situation goods are supplied or works are executed without the authority of an official order, a confirmatory order shall be issued no later than two working days after the verbal order.
- 3.4 Where items of similar work require to be undertaken, similar goods to be purchased or similar services to be provided, individual elements may not be placed by the issue of orders without consideration of the total sum with reference to Contract Standing Orders.
- 3.5 Apart from petty cash, the normal method of payment from the authority shall be by BACS transfer or other instrument or approved method, drawn on the authority's bank account or by the Chief Finance Officer. The use of direct debit shall require the prior agreement of the Chief Finance Officer.
- 3.6 Official orders must not be raised for any personal or private purchases, nor must personal or private use be made of authority contracts.

Key controls

- 3.7 The key controls for ordering and paying for work, goods and services are:
 - (a) All goods and services are ordered only by appropriate persons and are correctly recorded ;
 - (b) All goods and services shall be ordered in accordance with the authority's contract standing orders using the Marketplace system;
 - (c) Except in the case of emergency or extreme urgency, orders will only be made where there is sufficient uncommitted budgetary provision to fund the proposed purchase;
 - (d) Goods and services received are checked to ensure they are in accordance with the order. Goods should not be received by the person who placed the order;
 - (e) Payments are not made unless goods have been received by the authority to the correct price, quantity and quality standards;
 - (f) All payments are made to the correct person, for the correct amount and are properly recorded;

- (g) All appropriate evidence of the transaction and payment documents are retained and stored for the defined period, in accordance with the document retention schedule; and
- (h) All expenditure, including VAT, is accurately recorded against the right budget and any exceptions are corrected

Responsibilities of the Chief Finance Officer

- 3.8 To approve the form of official orders and associated terms and conditions.
- 3.9 To make payments from the authority's funds on the Chief Officer's authorisation that the expenditure has been duly incurred in accordance with financial regulations.
- 3.10 To make payments, whether or not provision exists within the estimates, where the payment is specifically required by statute or is made under a court order.
- 3.11 To make payments to contractors on the certificate of the appropriate Chief Officer, which must include details of the value of work, retention money, amounts previously certified and amounts now certified.
- 3.12 To provide advice and encouragement on making payments by the most economical means.
- 3.13 To ensure that all the authority's financial systems and procedures are sound and properly administered.
- 3.14 To approve any changes to existing financial systems and to approve any new financial systems before they are introduced.

Responsibilities of Chief Officers

- 3.15 To ensure that all expenditure incurred and committed is in accordance with the Council's standing orders and these financial regulations.
- 3.16 To ensure that official orders as approved by the Chief Finance Officer are used for all goods and services, other than the exceptions specified in 3.3.
- 3.17 To ensure that orders are only used for goods and services provided to the directorate. All orders raised must contain adequate details of the goods and services to be supplied and the best possible estimate of the cost. Individuals must not use official orders to obtain goods or services for their private use.
- 3.18 To ensure that the department maintains and reviews periodically a list of staff approved to authorise orders and/or invoices. Names of authorising officers together with specimen signatures and details of the limits of their authority shall be forwarded to the Chief Finance Officer.
- 3.19 To ensure that only those staff designated by him or her authorise orders. The authoriser of the order should 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. Best value principles should underpin the authority's approach to procurement. Value for money should always be achieved; In a demonstrable way.

- 3.20 To ensure that goods and services are checked on receipt to verify that they are in accordance with the order. A different officer from the person who authorised the order should where possible, carry out this check. Appropriate entries should then be made in inventories or stores records.
- 3.21 To ensure that payment is not made unless a proper VAT invoice has been received, checked, coded and certified for payment, confirming:
- (a) Receipt of goods or services;
 - (b) That the invoice has not previously been paid;
 - (c) That the invoice has been prepared by the supplier and not by any employee of the Council;
 - (d) That expenditure has been properly incurred and is within budget provision;
 - (e) That prices are arithmetically correct and accord with quotations, tenders, contracts or catalogue prices;
 - (f) Correct accounting treatment of tax;
 - (g) That the invoice is correctly coded;
 - (h) That discounts have been taken where available; and
 - (i) That appropriate entries will be made in accounting records.
- 3.22 To ensure that invoices are passed for payment to the Chief Finance Officer in a timely fashion and in any case in sufficient time to enable any discounts or other rebates to be obtained.
- 3.23 To ensure that at least two authorised members of staff are involved in the ordering, receiving and payment process. A different officer from the person who authorised the order shall certify the invoice for payment, ideally the receipt of the goods should also be confirmed by a different officer.
- 3.24 To ensure that payments are not made on a photocopied or faxed invoice, statement or other document other than the formal invoice. Any instances of these being rendered should be reported to the Chief Internal Auditor.
- 3.25 To ensure that payment is authorised only by an invoice in which details are recorded in ink, type or other acceptable permanent method. All amendments to original invoices shall be made in ink and the reason for alteration, if not otherwise clear, briefly stated on the account. The authorising officer shall sign all such amendments. Invoices containing correction fluid (such as Tippex) will not be accepted.
- 3.26 For payments, other than for goods, services and work, for which an invoice is not available (for instance the payment of grant aid) an expenditure voucher form shall be duly completed and certified and dealt with as an invoice under these regulations.
- 3.27 To encourage suppliers of goods and services to receive payment by the most economical means for the authority. It is essential, however, that payments made by direct debit have the prior approval of the Chief Finance Officer.

- 3.28 To ensure that the service obtains best value from purchases by taking appropriate steps to obtain competitive prices for goods and services of the appropriate quality, with regard to the procurement strategy
- 3.29 To ensure that employees are aware of the local staff code of conduct.
- 3.30 To ensure that loans, leasing or rental arrangements are not entered into without prior agreement from the Chief Finance Officer. This is because of the potential impact on the authority's borrowing powers, to protect the authority against entering into unapproved credit arrangements and to ensure that value for money is being obtained.
- 3.31 To notify the Chief Finance Officer of outstanding expenditure relating to the previous financial year as soon as possible after 31 March in line with the timetable determined by the Chief Finance Officer and, in any case, not later than 30 April.
- 3.32 To arrange for any invoice or request for payment that falls within the purview of the "Construction Industry Scheme" (CIS) to be duly stamped in red with "Within Construction Industry". Each Chief Officer shall maintain a register of CIS exemption certificates showing expiry dates and ensure any supplier within the purview of the scheme has an up to date certificate. No supplier within the construction industry that is unregistered shall be used. Copies of any new exemption certificates shall be forwarded to the Chief Finance Officer.
- 3.33 To notify the Chief Finance Officer immediately of any expenditure to be incurred as a result of statute/court order where there is no budgetary provision.
- 3.34 To ensure that all appropriate payment records are retained and stored for the defined period, in accordance with the document retention schedule.

Contract Payments

- 3.35 Contracts within the scope of this section are defined as those that require completion of formal contract documentation by the Director of Corporate Support Services to enable compliance with Contract Standing Orders. This section should be read in conjunction with those Standing Orders. This includes work under a schedule of rates and those instances where individual items of work or services placed by orders require a formal contract for the totality of the services or works.

Responsibilities of the Chief Finance Officer

- 3.36 To keep a register of contracts and enter therein particulars of all contracts entered into by the Council and of payments made under such contracts.
- 3.37 To comment on the financial viability of the potential contractor and recommend if appropriate contract and/or annual limits, unless otherwise determined by some other method adopted by the Council.
- 3.38 To issue appropriate guidelines concerning the calculation of bonds and liquidated damages.

Responsibilities of Chief Officers

- 3.39 Before compiling a select list or otherwise entering into a contract, each Chief Officer shall ensure that the Chief Finance Officer has sufficient opportunity to comment on

the financial viability of the potential contractor concerned unless this has already been determined in accordance with 3.37 above.

- 3.40 To adhere to any guidelines issued by the Chief Finance Officer concerning the calculation of bonds and liquidated damages.
- 3.41 To inform the Chief Finance Officer forthwith, and in any case before the first payment of monies becomes due, of every contract entered into.
- 3.42 To ensure that all interim certificates issued under contract conditions by the Chief Officer or consultant named in the contract are verified by adequate and accurate valuations of work executed to the certificate date. Interim certificates shall be issued for all contracts entered into and shall show the total amount of the contract, the value of work executed to date, retention money, amount paid to date, amount now certified due and any tax levied. Interim certificates shall be authorised by the client Chief Officer for the project or the authorised spending control officer.
- 3.43 To ensure that on completion of the contract and before final payment (including the issue of the Certificate for final payment where appropriate) the responsible officer produces to the Chief Internal Auditor a detailed statement of the works executed under the contract signed by the Chief Officer, Assistant Director of Service or Section Head together with, where appropriate, a priced bill of variations and all relevant vouchers and documents including those relating to prime costs and provisional sums. The Chief Internal Auditor shall have the right to examine all accounts, vouchers and documents before final payments are made. The Chief Internal Auditor shall be entitled to such further information and explanations as may be required. Nothing under this regulation shall remove or modify the responsibility of the officer or consultant designated in the contract or other responsible officer concerned.
- 3.44 Claims received from contractors in respect of matters not clearly within the terms of the appropriate contract shall before agreement is reached be referred to the Director of Corporate Support Services for consideration of legal liability and to the Chief Internal Auditor for financial consideration.

4. PETTY CASH ACCOUNTS AND CASH FLOATS

Why is this important?

- 4.1 There are numerous petty cash accounts and cash floats used throughout the Council that facilitate the smooth operation of services and enable the local collection of cash. These accounts and floats must have proper controls to prevent loss.

Key Controls

- 4.2 The Key controls for petty cash accounts and cash floats are:
 - (a) Defined procedures are in place for the operation and reconciliation of petty cash accounts and cash floats;
 - (b) Only designated employees will hold and operate petty cash accounts; and
 - (c) Cash floats are only provided to designated cash collection points.

Responsibilities of the Chief Finance Officer

Rev 2

- 4.3 To issue defined procedures for the operation and reconciliation of petty cash accounts and cash floats.
- 4.4 To provide designated employees of the authority with petty cash accounts to meet minor expenditure on behalf of the authority and to prescribe rules for operating these accounts. Minor items of expenditure should not exceed the prescribed amount.
- 4.5 To determine the petty cash limit and to maintain a record of all transactions and petty cash advances made, and periodically to review the arrangements for the safe custody and control of these advances.
- 4.6 To reimburse petty cash account holders as often as necessary to restore the account, but normally not more than monthly.
- 4.7 To provide cash floats to designated cash collection points.

Responsibilities of Chief Officers

- 4.8 To designate the employees within their service who will hold and operate each petty cash account and cash float.
- 4.9 Follow the defined procedures for the operation of petty cash accounts and cash floats as issued by the Chief Finance Officer.
- 4.10 To ensure that designated employees operating a petty cash account:
 - (a) Obtain and retain vouchers to support each payment from the petty cash account. Where appropriate, an official receipted VAT invoice must be obtained;
 - (b) Make adequate arrangements for the safe custody of the account;
 - (c) Produce upon demand by the Chief Finance Officer cash and all vouchers to the total value of the petty cash amount;
 - (d) Record transactions promptly;
 - (e) Reconcile and balance the account at least monthly; reconciliation sheets to be signed and retained by the petty cash account holder;
 - (f) Provide the Chief Finance Officer with a certificate of the value of the account held at 31 March each year;
 - (g) Ensure that the petty cash account is never used to cash personal cheques or to make personal loans and that the only payments into the account are the reimbursement of the account and change relating to purchases where an advance has been made; and
 - (h) On leaving the authority's employment or otherwise ceasing to be entitled to hold a petty cash account, an employee shall account to the Chief Finance Officer for the amount advanced to him or her.

5. PAYMENTS TO EMPLOYEES AND MEMBERS

Rev 2

Why is this important?

- 5.1 Staff costs are the largest item of expenditure for most authority services. It is therefore important that payments are accurate, timely, made only where they are due for services to the authority and that payments accord with individuals' conditions of employment. It is also important that all payments are accurately and completely recorded and accounted for and that Members' allowances are authorised in accordance with the scheme adopted by the Council.

Key controls

- 5.2 The key controls for payments to employees and Members are:
- (a) Proper authorisation procedures are in place and that there is adherence to corporate timetables in relation to starters, leavers, variations and enhancements and that where appropriate payments are made on the basis of timesheets or claims;
 - (b) Frequent reconciliation of payroll expenditure against approved budget and bank account;
 - (c) All appropriate payroll documents are retained and stored for the defined period in accordance with the document retention schedule; and
 - (d) That the regulations of Her Majesty's Revenue and Customs are complied with.
- 5.3 Officers shall comply with any instructions regarding claims specifically provided from the Head of Paid Service and/or the Director of Corporate Support Services and may be asked to provide information or evidence to substantiate compliance. This information may relate to the vehicle used for travel and which may include an independent reading of the odometer.

Responsibilities of the Director of Corporate Support Services

- 5.4 To arrange and control secure and reliable payment of salaries, wages, compensation or other emoluments to existing and former employees, in accordance with procedures prescribed by him or her, on the due date.
- 5.5 To record and make arrangements for the accurate and timely payment of tax, pension and other deductions.
- 5.6 To make arrangements for payment of all travel and subsistence claims or financial loss allowance.
- 5.7 To make arrangements for paying Members travel or other allowances upon receiving the prescribed form, duly completed and authorised.
- 5.8 To provide advice and encouragement to secure payment of salaries and wages by the most economical means.
- 5.9 To ensure that there are adequate arrangements for administering pension matters on a day-to-day basis.

5.10 Responsibilities of the Chief Finance Officer

To act as the Council's Specified Person for the purposes of the Internal Dispute Resolution Procedure.

Responsibilities of Chief Officers

5.11 To ensure appointments are made in accordance with the regulations of the authority and approved establishments, grades and scale of pay and that adequate budget provision is available.

5.12 To notify the Director of Corporate Support Services promptly, in the form and to the timescale required by him or her, of:

- (a) All appointments, resignations, dismissals and suspensions;
- (b) Absences from duty for sickness or any other reason;
- (c) Changes in remuneration other than normal increments and pay awards and agreements of general application; and
- (d) Information necessary to maintain records of services and benefits for Income Tax, National Insurance, etc. which may affect the pay or pension of a Member, an employee or a former employee.

5.13 To ensure that adequate and effective systems and procedures are operated, so that:

- (a) Payments are only authorised to bona fide employees;
- (b) Payments are only made where there is a valid entitlement;
- (c) Conditions and contracts of employment are correctly applied; and
- (d) Employees' names listed on the payroll are checked at regular intervals to verify accuracy and completeness.

5.14 In the case of employees whose work activity, hours and / or rates may be variable, to prepare a timesheet in a form determined by the Director of Corporate Support Services, showing such information as he or she may require. The employee shall make out timesheets personally with any alterations personally initialled. Timesheets shall be submitted monthly to the Director of Corporate Support Services in accordance with the timetable set by him or her.

5.15 To send an up-to-date list of the names of officers authorised to sign records, timesheets and claims to the Director of Corporate Support Services, together with specimen signatures.

5.16 To ensure that payroll transactions are processed only through the payroll system. Chief Officers should give careful consideration to the employment status of individuals employed on a self-employed consultant or subcontract basis. The Inland Revenue applies a tight definition for employee status, and in all cases, advice should be sought from the Director of Corporate Support Services.

Rev 2

- 5.17 To certify travel and subsistence claims and other allowances and expenses. Certification is taken to mean that journeys were authorised and expenses properly and necessarily incurred, and that allowances are properly payable by the authority, ensuring that cost-effective use of travel arrangements is achieved. Due consideration should be given to tax implications and that the Director of Corporate Support Services is informed where appropriate. All claims shall be signed by the employee who has incurred the expenditure and shall be certified as correct by the Chief Officer or authorised representative who (with the sole exception of the Head of Paid Service) shall be the line manager of (or if the line manager is unavailable shall at least be senior in grade to) the claimant. Claim forms shall be submitted monthly to the Director of Corporate Support Services in accordance with the timetable set by him or her.
- 5.17 To ensure that the Director of Corporate Support Services is notified of the details of any employee benefits in kind, to enable full and complete reporting within the income tax self-assessment system.
- 5.18 To ensure that all appropriate payroll documents are retained and stored for the defined period in accordance with the document retention schedule.

Responsibilities of Members

- 5.19 To submit claims for Members' travel and subsistence allowances on a quarterly basis and, in any event, within one month of the year-end to the Assistant to the Chief Executive for examination, who shall then pass them to the Director of Corporate Services. The Director of Corporate Support Services is the only officer authorised to make payments to Members of the Council.

6. TAXATION

Why is this important?

- 6.1 Like all organisations, the authority is responsible for ensuring its tax affairs are in order. Tax issues are often very complex and the penalties for incorrectly accounting for tax are severe. It is therefore very important for all officers to be aware of their role.

Key controls

- 6.2 The key controls for taxation are:
- (a) Budget managers are provided with relevant information and kept up to date on tax issues;
 - (b) Budget managers are instructed on required record keeping;
 - (c) All taxable transactions are identified, properly carried out and accounted for within stipulated timescales;
 - (d) Records are maintained in accordance with instructions; and
 - (e) Returns are made to the appropriate authorities within the stipulated timescale.

Responsibilities of the Chief Finance Officer

Rev 2

- 6.3 To complete all HMRC returns regarding PAYE.
- 6.4 To complete a monthly return of VAT inputs and outputs to HMRC.
- 6.5 To provide details to HMRC regarding the construction industry tax deduction scheme.
- 6.6 To maintain up-to-date guidance for authority employees on taxation issues.

Responsibilities of Chief Officers

- 6.7 To ensure that the correct VAT liability is attached to all income due and that all VAT recoverable on purchases complies with HMRC regulations.
- 6.8 To ensure that, where construction and maintenance works are undertaken, the contractor fulfils the necessary construction industry tax deduction requirements.
- 6.9 To ensure that all persons employed by the authority are added to the authority's payroll and tax deducted from any payments, except where the individuals are bona fide self-employed or are employed by a recognised staff agency.
- 6.10 To follow the guidance on taxation issued by the Chief Finance Officer.

7. TRADING ACCOUNTS

Why is this important?

- 7.1 Trading accounts have become more important as local authorities have developed a more commercial culture. Under best value, authorities are required to keep trading accounts for services provided on a basis other than straightforward recharge of cost. They are also required to disclose the results of significant trading operations in the BVPP.

Responsibilities of the Chief Finance Officer

- 7.2 To advise on the establishment and operation of trading accounts.

Responsibilities of Chief Officers

- 7.3 To observe all statutory requirements in relation to trading, including the maintenance of a separate revenue account to which all relevant income is credited and all relevant expenditure, including overhead costs, is charged, and to produce an annual report in support of the final accounts.
- 7.4 To ensure that the same accounting principles, standing orders and financial regulations are applied in relation to trading accounts as for other services or business units.
- 7.5 To ensure that each business unit prepares an annual business plan.

8. CONTROLLED STATIONERY

- 8.1 All controlled stationery including order books, official receipt forms or books, tickets, licences or other such documents representing money or monies worth or for which

fees are chargeable, shall be in a form determined or approved by the Chief Finance Officer.

- 8.2 Procedures for the ordering, receipt, storage and issuing of controlled stationery will be determined by the Chief Finance Officer in conjunction with the Chief Officer concerned. The procedures will include the keeping of controlled stationery register(s).
- 8.3 Chief Officers are responsible for the safe custody of all used and unused documents in their possession. Redundant financial stationery shall be destroyed by shredding or incineration under supervision and a written record kept of such occurrence.

This page is intentionally left blank

Appendix F

External Arrangements

1. PARTNERSHIPS

Why is this important?

- 1.1 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. Local authorities are working in partnership with others – public agencies, private companies, community groups and voluntary organisations. Local authorities still deliver some services, but their distinctive leadership role is to bring together the contributions of the various stakeholders. They therefore need to deliver a shared vision of services based on user wishes.
- 1.2 Local authorities will mobilise investment, bid for funds, champion the needs of their areas and harness the energies of local people and community organisations. Local authorities will be measured by what they achieve in partnership with others.

General

- 1.3 The main reasons for entering into a partnership are:
- (a) the desire to find new ways to share risk;
 - (b) the ability to access new resources;
 - (c) to provide new and better ways of delivering services; and
 - (d) to forge new relationships.
- 1.4 A partner is defined as either:
- (a) an organisation (private or public) undertaking, part funding or participating as a beneficiary in a project, or
 - (b) a body whose nature or status give it a right or obligation to support the project.
- 1.5 Partners participate in projects by:
- (a) acting as a project deliverer or sponsor, solely or in concert with others;
 - (b) acting as a project funder or part funder; and
 - (c) being the beneficiary group of the activity undertaken in a project.
- 1.6 Partners have common responsibilities:

REV 2

K71

g:\c\Willet\J2008\COPY ONLY 19 2007 Appendix F

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

Key controls

1.7 The key controls for authority partners are:

- (a) to be aware of their responsibilities under the authority's financial regulations and the code of practice on tenders and contracts;
- (b) to ensure that risk management processes are in place to identify and assess all known risks;
- (c) to ensure that project appraisal processes are in place to assess the viability of the project in terms of resources, staffing and expertise;
- (d) to agree and accept formally the roles and responsibilities of each of the partners involved in the project before the project commences; and
- (e) to communicate regularly with other partners throughout the project so that problems can be identified and shared to achieve their successful resolution.

Responsibilities of the Chief Finance Officer

1.8 To advise on effective controls that will ensure that resources are not wasted.

1.9 To advise on the key elements of funding a project. They include:

- (a) a scheme appraisal for financial viability in both the current and future years;
- (b) risk appraisal and management;
- (c) resourcing, including taxation issues;

REV 2

K72

g:\c\Willett\J2008\COPY ONLY 19 2007 Appendix F

- (d) audit, security and control requirements; and
- (e) carry-forward arrangements.

1.10 To ensure that the accounting arrangements are satisfactory.

Responsibilities of Chief Officers

- 1.11 To maintain a register of all contracts entered into with external bodies in accordance with procedures specified by the Chief Finance Officer.
- 1.12 To ensure that, before entering into agreements with external bodies, a risk management appraisal has been prepared for the Chief Finance Officer.
- 1.13 To ensure that such agreements and arrangements do not impact adversely upon the services provided by the authority.
- 1.14 To ensure that all agreements and arrangements are properly documented.
- 1.15 To provide appropriate information to the Chief Finance Officer to enable a note to be entered into the authority's statement of accounts concerning material items.

2. EXTERNAL FUNDING

Why is this important?

- 2.1 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 authority. Local authorities are increasingly encouraged to provide seamless service delivery through working closely with other agencies and private service providers. Funds from external agencies such as the National Lottery and the single regeneration budget provide additional resources to enable the authority 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 authority's overall plan.

Key controls

- 2.2 The key controls for external funding are:
 - (a) 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;
 - (b) to ensure that funds are acquired only to meet the priorities approved in the policy framework by Council; and

REV 2

K73

g:\c\Willett\J2008\COPY ONLY 19 2007 Appendix F

- (c) 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.

Responsibilities of the Chief Finance Officer

- 2.3 To ensure that all funding notified by external bodies is received and properly recorded in the authority's accounts.
- 2.4 To ensure that the match-funding requirements are considered prior to entering into the agreements and that future revenue budgets reflect these requirements.
- 2.5 To ensure that audit requirements are met.

Responsibilities of Chief Officers

2.6 To ensure full compliance with the council's External Funding strategy in respect of any external funding proposals undertaken within each service directorate, including obtaining and acting upon advice on any legal and financial aspects of such proposals from the Solicitor to the Council and the Chief Finance Officer.

- 2.6 To ensure that all claims for funds are made by the due date.
- 2.7 To ensure that the project progresses in accordance with the agreed project plan and that all expenditure is properly incurred and recorded.

3. WORK FOR THIRD PARTIES

Why is this important?

- 3.1 Current legislation enables the authority to provide a range of services to other bodies. Such work may enable a unit 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.

Key controls

- 3.2 The key controls for working with third parties are:
 - (a) to ensure that proposals are costed properly in accordance with guidance provided by the Chief Finance Officer :
 - (b) to ensure that contracts are drawn up using guidance provided by the Director of Corporate Support Services and that the formal approvals process is adhered to; and
 - (c) to issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

Responsibility of the Chief Finance Officer

REV 2

K74

g:\c\Willett\J2008\COPY ONLY 19 2007 Appendix F

- 3.3 To issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

Responsibility of the Director of Corporate Support Services

- 3.4 To issue guidance with regard to the legal aspects of third party contracts, and provide standard forms of contract to be used.

Responsibilities of Chief Officers

- 3.5 To ensure that the approval of the Cabinet is obtained before any negotiations are concluded to work for third parties.
- 3.6 To maintain a register of all contracts entered into with third parties in accordance with procedures specified by the Chief Finance Officer.
- 3.7 To ensure that appropriate insurance arrangements are made.
- 3.8 To ensure that the authority is not put at risk from any bad debts.
- 3.9 To ensure that no contract is subsidised by the authority.
- 3.10 To ensure that, wherever possible, payment is received in advance of the delivery of the service.
- 3.11 To ensure that the department/unit has the appropriate expertise to undertake the contract.
- 3.12 To ensure that such contracts do not impact adversely upon the services provided for the authority.
- 3.13 To ensure that all contracts are properly documented.
- 3.14 To provide appropriate information to the Chief Finance Officer to enable a note to be entered into the statement of accounts.

This page is intentionally left blank