

PART 5c
FINANCIAL REGULATIONS

Date Approved:	September 2006
Date Revised:	October 2009; April 2012, October 2014, April 2016, March 2017, Sept 2018, March 2021, May 2021
Date of Next Review:	May 2023
Owner:	Treasurer

STATUS

1. To conduct its business efficiently the Authority must ensure that it has sound financial management policies in place and that these are strictly adhered to. Part of this process is the establishment of Financial Regulations, which set out the financial policies of the Authority.
2. Financial Regulations provide the framework for managing the Authority's financial affairs. They apply to every Member and officer of the Authority and anyone acting on its behalf.
3. These Financial Regulations are supported by detailed financial procedures, which set out how the regulations will be implemented.
4. The Regulations identify the financial responsibilities of the Authority, the Treasurer, the Chief Fire Officer and Chief Executive, the Monitoring Officer, the Director of Support Services and other senior officers of the Service and Barnsley MBC.
5. Within the Financial Regulations and supporting Financial Procedures, references to the financial responsibilities of the Treasurer should be read as also referring to the designated deputy to the Treasurer. In addition, other senior officers of the Service and Barnsley MBC 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, references to the Chief Fire Officer and Chief Executive or other named post holders in these Financial Regulations should be read as referring to them.
6. 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.
7. The Treasurer is responsible for maintaining a continuous review of the Financial Regulations and submitting any additions or changes necessary to the full Authority for approval. The Treasurer is also responsible for reporting, where appropriate, breaches of the Financial Regulations to the Authority.
8. Other senior officers of the Service and Barnsley MBC are responsible for ensuring that all staff for which they are responsible are aware of the existence and content of the Authority's Financial Regulations, Financial Procedures and other internal regulatory documents and that they comply with them. They must also ensure that their staff are aware that up to date Financial Regulations and Procedures are maintained on the intranet for ease of reference.
9. The Treasurer is responsible for issuing advice and guidance to underpin the Financial Regulations and for issuing Financial Procedures in consultation with the Chief Fire Officer and Chief Executive.

FINANCIAL REGULATION A: FINANCIAL MANAGEMENT

THE AUTHORITY

11. The Authority is responsible for approving the policy framework and budget within which it operates and subsequently monitoring compliance with agreed policy and related decisions. It is also responsible for approving and monitoring compliance with the Authority's overall framework of accountability and control.
12. The Authority is responsible for approving procedures for the delegation of powers to Committees and officers and recording and reporting decisions taken. These delegations and details of who has responsibility for which decisions, are set out in the Scheme of Delegation, powers and duties of Committees, Procedural and Contract Standing Orders and these Financial Regulations and supporting Financial Procedures.
13. The Authority is ultimately responsible therefore for ensuring that the financial management arrangements and systems of governance and internal control are adequate and effective and will, amongst other things:
 - appoint a responsible financial officer (Treasurer)
 - provide the Treasurer with sufficient staff, accommodation and other resources to carry out the duties under legislation
 - approve the financial control framework, including financial regulations
 - Consideration and adoption of CIPFA's Financial Management Code of Practice and other relevant best practice guidance.
 - set a budget, approve a medium term financial strategy and agree a precept
 - review its spending against budget during the year and take appropriate action if there has been a material change in its financial position
 - monitor financial outcomes
 - determine an affordable borrowing limit having had regard to the Prudential Code for Capital Finance in Local Authorities
 - approve an annual Treasury Management Strategy including an Investment Strategy
 - determine the amount to be charged to revenue for repayment of debt (minimum revenue provision) which it considers to be prudent in accordance with guidance issued by the Secretary of State and approve an annual Minimum Revenue Provision Statement
 - approve the Statement of Accounts and publish with it an Annual Governance Statement
 - maintain an adequate and effective system of internal audit of its accounting records and its system of internal control
 - adopt a Members' Code of Conduct

THE AUDIT AND GOVERNANCE COMMITTEE

14. The Audit and Governance Committee has an overview role on the whole area of governance and will provide a forum for monitoring governance arrangements. Its key responsibilities are:
- to consider reports and commission work from both internal and external audit
 - to maintain an overview of the Authority's Constitution
 - to monitor the effective development and operation of risk management
 - to consider the Authority's arrangements for corporate governance and agree necessary actions to ensure compliance with best practice
 - to oversee the production of and approve the Authority's Annual Governance Statement
 - to approve the Authority's anti-fraud and anti-corruption strategy, money laundering statement and "whistle blowing" policy and to monitor the arrangements for these and the complaints process
 - to review and approve the Authority's Statement of Accounts

THE STATUTORY OFFICERS

The Treasurer

15. The Treasurer 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 73 of the Local Government Act 1985
 - The Local Government Finance Act 1988
 - The Local Government Act 2003
 - The Accounts and Audit Regulations as amended from time to time
16. The Treasurer has a statutory responsibility therefore to:
- Ensure the proper administration of the Authority's financial affairs
 - Nominate a properly qualified member of staff to deputise should he or she be unable to perform the duties.
 - ensure that adequate systems and procedures exist to account for all income due and expenditure made on behalf of the Authority and that controls operate to protect the Authority's assets from loss, waste, fraud or other impropriety
 - report to the Authority and/or the external auditor if it appears that the Authority's expenditure is likely to exceed the resources available to meet the expenditure
 - report to the Authority and/or the external auditor any decisions made or actions or taken (or about to be made or taken) which involve unlawful expenditure

- produce the Statement of Accounts in accordance with the appropriate codes of practice and reporting standards issued from time to time
 - report to the Authority on the robustness of the estimates for the purposes of the budget calculations and the adequacy of reserves
 - report to the Authority where reserves are likely to be inadequate, outlining the reasons and the actions to be taken
 - ensure that all matters required to be taken into account in respect of the Prudential Code for Capital Finance in Local Authorities are reported to the Authority for consideration
 - establish procedures to monitor and report performance against all prudential indicators
17. The Treasurer has delegated responsibility, under the Accounts and Audit Regulations, to maintain a continuous, adequate and effective internal audit of the Authority's accounting, financial and other processes, including the approval of the Internal Audit Strategy and annual audit plans.
18. The Treasurer is the Authority's professional adviser on financial matters, which involves a responsibility to:
- provide financial advice to the Authority on all aspects of its activity, including the budget, strategic planning and policy making process
 - advise the Authority on financial propriety
 - ensure that accurate financial information is provided to the Authority
 - prepare statutory and other accounts
 - make all the banking arrangements
 - provide a treasury management function, including loans and investments, in accordance with the Authority's policy
 - advise on the security of assets including risk management and insurance
 - determine, issue and receive the precept

Chief Fire Officer and Chief Executive

19. The Chief Fire Officer and Chief Executive is responsible for the overall management of the Service, including establishing a framework for management direction, style and standards and for monitoring the performance of the Service. He or she must report to and provide information as appropriate for the Authority and its committees.
20. The Chief Fire Officer and Chief Executive has a responsibility to:
- ensure that financial management and administration procedures comply with these regulations and procedures
 - control expenditure and income and take the necessary action to avoid exceeding any financial allocation in accordance with these regulations and procedures

- to report regularly to the Authority on performance against agreed budgets and policies
- ensure that all the Authority's resources and assets are managed securely and in an efficient and effective manner in order to meet the Authority's objectives
- ensure that all staff are aware of the existence and content of the Authority's financial regulations and procedures.

Monitoring Officer

21. The Monitoring Officer is responsible for promoting and maintaining high standards of conduct and therefore provides support to the Appeals and Standards Committee. He/she is also responsible for reporting any actual or potential breaches of the law or maladministration to the Authority and for ensuring that procedures for recording and reporting key decisions are operating effectively.
22. The Monitoring Officer must ensure that Authority decisions and the reasons for them are made public. He or she must also ensure that Authority Members are aware of decisions made by officers who have delegated responsibility.
23. The Monitoring Officer is responsible for advising Members and officers about who has authority to take a particular decision.
24. The Monitoring Officer is responsible for advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.
25. The Monitoring Officer in performing his or her duties is authorised to incur expenditure where this is necessary in seeking advice outside the Authority.

OTHER OFFICERS

26. Other senior officers of the Service and Barnsley MBC are defined as
 - the Chief Fire Officer and Chief Executive, Directors and Functional Heads at the Service
 - the Treasurer, Monitoring Officer, Deputy to the Treasurer, Head of Internal Audit, Anti-Fraud and Assurance and the Deputy Clerk to the Joint Authorities / Combined Authority.
27. Other senior officers of the Service and Barnsley MBC are responsible for ensuring that the Authority is advised of the financial implications of all proposals and that the financial implications have been agreed by the Treasurer.
28. Other senior officers of the Service and Barnsley MBC must consult with the Treasurer and seek approval on any matter liable to affect the Authority's finances materially, before any commitments are incurred.
29. Other senior officers of the Service and Barnsley MBC must report all breaches of Financial Regulations or Standing Orders on a timely basis, initially to the Director of Support Services who will then forward to the Treasurer via Internal Audit.

OTHER FINANCIAL ACCOUNTABILITIES

(These are set out in detail in Financial Procedures).

Virement

30. The Authority is responsible for agreeing the limits for virement of expenditure between budget headings (see Schedule of Financial Limits attached).
31. The Director of Support Services and other senior officers of the Service and Barnsley MBC are responsible for agreeing in-year virement within delegated limits, and for seeking the approval of the Treasurer and/or the Authority where required.

Treatment of year-end balances

32. The Authority is responsible for agreeing the limits for carrying forward under spending on budget headings (see Schedule of Financial Limits attached).
33. The Director of Support Services is responsible for seeking the approval of the Treasurer and/or the Authority where required.

Accounting Policies

34. The Treasurer is responsible for selecting accounting policies and ensuring that they are applied consistently.

Accounting Records and Returns

35. The Treasurer is responsible for determining the accounting procedures and records for the Authority.

The Annual Statement of Accounts

36. The Treasurer is responsible for ensuring that the annual Statement of Accounts is prepared in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom* as amended each year and for certifying that the Accounts present a true and fair view of the financial position of the Authority and its income and expenditure for the year.
37. The Authority has delegated the responsibility for the approval of the annual Statement of Accounts to the Audit and Governance Committee and they must be signed by the Chair of the meeting at which they are approved.

FINANCIAL REGULATION B: FINANCIAL PLANNING

INTRODUCTION

38. In terms of financial planning, the key elements of the Authority's policy framework and budget are:
- the Strategic and Operational Plans (including the Integrated Risk Management Plan).
 - the annual revenue budget
 - the capital programme and strategy
 - the medium term financial strategy.

POLICY FRAMEWORK

39. The Authority is responsible for approving the policy framework and budget which is supported by the following plans and strategies:
- Asset Management Plans (ICT, Property, Equipment and Vehicles)
 - Treasury Management Policy Statement and Strategy and Investment Strategy
 - Value for Money Strategy and Efficiency Plans
 - Environmental Policy
 - Human Resources Policies and Workforce Plan
 - Integrated Risk Management Plan
 - Medium Term Financial Plan
 - Corporate Plan
40. The Authority is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the policy framework and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy framework. The Treasurer should refer decisions to the Authority.
41. The Authority is responsible for setting the level at which officers may reallocate budget funds from one budget head to another (see Virement - paragraphs 30/31). Other senior officers of the Service and Barnsley MBC are responsible for taking in-year decisions on resources and priorities in order to deliver the budget policy framework within the financial limits set by the Authority.

Preparation of the Strategic and Operational Plans (Integrated Risk Management Plan)

42. The Chief Fire Officer and Chief Executive is responsible for proposing the Strategic and Operational Plans to the Authority for approval.

BUDGETING

Budget preparation

43. The Treasurer is responsible for advising the Authority on an affordable and sustainable medium term financial strategy and for ensuring that a realistic and balanced annual revenue budget is prepared on a robust basis for consideration by the Authority. The Authority may amend the budget before approving it.
44. The Treasurer and Chief Fire Officer and Chief Executive must ensure that resources are allocated and utilised in the most efficient, effective and economic way.
45. The Director of Support Services is responsible for ensuring that budget estimates are set on key assumptions and reflect actual requirements for resources.
46. It is the responsibility of other senior officers of the Service and Barnsley MBC to ensure that budget estimates reflecting agreed business plans are submitted and that these estimates are prepared in line with guidance issued.

Budget format

47. The general format of the budget will be approved by the Authority on the advice of the Treasurer. The draft budget should include allocation to different services, projects and developments, the requirement for contingency funds, funding resources including proposed taxation levels and utilisation of reserves.

Budget monitoring and control

48. The Treasurer should ensure that there is an appropriate framework of budget management and control.
49. The Director of Support Services is responsible for ensuring appropriate financial information is provided to enable budgets to be monitored effectively and in accordance with the approved framework.
50. The Treasurer is responsible for reporting to the Authority on expenditure against budget allocations on a regular basis and also for reporting to the Authority in the event that spending cannot be contained within the overall budget allocation.
51. It is the responsibility of other senior officers of the Service and Barnsley MBC to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Director of Support Services. 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 Director of Support Services to any problems.
52. Senior officers of the Service and Barnsley MBC must ensure that any new spending proposals are approved in accordance with the Schedule of Financial Limits attached.

Preparation of the Capital Programme

53. The Treasurer is responsible for ensuring that a Capital Programme is prepared on an annual basis for consideration by the Authority.
54. The Treasurer must assess the affordability of the proposed Capital Programme and advise the Authority in setting an affordable borrowing limit and prudential indicators in accordance with the Prudential Code for Capital Finance in Local Authorities.

55. The Treasurer must prepare an annual Minimum Provision Statement for consideration and approval by the Authority.
56. The Treasurer must prepare regular reports to the Authority on spending compared to the approved capital programme.
57. The Director of Support Services is responsible for ensuring that appropriate financial information is provided to enable capital budgets to be monitored effectively and in accordance with the approved programme.
58. Senior officers of the Service and Barnsley MBC must ensure that schemes included in the Capital Programme reflect agreed service priorities and plans and have undergone agreed appraisal and prioritisation procedures.
59. Senior officers of the Service and Barnsley MBC must ensure that appropriate approvals are obtained for capital schemes in accordance with the Schedule of Financial Limits attached.

Maintenance of Reserves

60. It is the responsibility of the Treasurer to advise the Authority on prudent levels of reserves based on assessment of financial risks.

FINANCIAL REGULATION C: RISK MANAGEMENT AND CONTROL OF RESOURCES

INTRODUCTION

61. It is essential that robust, integrated systems are developed and maintained for identifying and evaluating all significant risks to the Authority. This should include the proactive participation of all those associated with planning and delivering services.

RISK MANAGEMENT

62. The Authority is responsible for approving the risk management policy statement and strategy and for reviewing the effectiveness of risk management. Risk management must be embedded in the Authority's decision-making processes.
63. The Deputy Chief Fire Officer/Director of Service Development and the Treasurer, in consultation with other senior officers of the Service and Barnsley MBC, are responsible for preparing the Authority's risk management policy statement and for promoting it throughout the Authority. They are jointly responsible for advising the Authority on the corporate risks facing the Authority.
64. Senior Officers of the Service and Barnsley MBC must ensure that they regularly review risks, develop appropriate risk management controls and that appropriate risk registers are maintained and reported to the Audit and Governance Committee or Authority as appropriate.
65. The Treasurer is the Authority's advisor on insurance matters and is responsible for arranging corporate insurance cover and ensuring adequate resources are available to fund uninsured risks.

INTERNAL CONTROL

66. Internal control refers to the systems of control devised by management to help ensure the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.
67. The Treasurer 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 responsibilities that govern their use.
68. It is the responsibility of senior officers of the Service and Barnsley MBC officers to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their performance targets. Senior officers of the Service and Barnsley MBC should also ensure that such internal control arrangements are regularly reviewed for adequacy and effectiveness.
69. The, Treasurer and Chief Fire Officer and Chief Executive must ensure that the system of governance and internal control is reviewed at least annually and that an Annual Governance Statement is submitted to the Audit and Governance Committee for approval and then published with the Statement of Accounts. The Annual Governance Statement must be signed by the Chair of the Authority, the Chief Fire Officer and Chief Executive and the Treasurer.

AUDIT REQUIREMENTS

70. The Accounts and Audit Regulations issued by the Secretary of State for the Environment and amended from time to time, require every local authority to maintain an adequate and effective internal audit. This responsibility is delegated to the Treasurer. The objectives of Internal Audit are set out in financial procedures.
71. The body Public Sector Audit Appointments (PSAA) is responsible for appointing external auditors to each local authority that “opts in” to that arrangement, under the Local Audit & Accountability Act 2014. The basic duties of the external auditor are defined in the Audit Commission Act 1998 and the Local Government Act 1999.
72. The Authority may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Inspectorate of Constabulary and Fire and Rescue Services and HM Revenues and Customs who have statutory rights of access.

PREVENTING FRAUD AND CORRUPTION

73. The Treasurer together with the Chief Fire Officer and Chief Executive are responsible for the development and maintenance of an anti-fraud and anti-corruption policy, money laundering regulations and the compliance with the requirements of the Bribery Act.
74. The Director of Support Services is responsible for developing and maintaining an employee code of conduct, a register of employee interests and a gifts and hospitality register and any other policy or procedure designed to limit the threat of fraud and corruption.
75. Senior officers of the Service and Barnsley MBC are responsible for ensuring that they adhere to the Authority's policy on money laundering.
76. Senior officers of the Service and Barnsley are responsible for complying with the requirements of the Bribery Act in relation to their dealings with suppliers and other external partners.

ASSETS

77. Senior officers of the Service and Barnsley should ensure that records and assets are properly managed, 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.
78. Senior officers of the Service and Barnsley must ensure that disposals and write offs of redundant assets, stocks and inventory items and write offs of stock discrepancies are actioned through the Director of Support Services in accordance with the Schedule of Financial Limits attached.

TREASURY MANAGEMENT

79. The Authority has adopted the key recommendations of CIPFA's *Treasury Management in Public Services – Code or Practice*.
80. Accordingly, the following will be created and maintained, as the cornerstones of effective treasury management:
 - a Treasury Management Policy Statement, stating the policies and objectives of its treasury management activities;

- suitable Treasury Management Practices (TMPs), setting out the manner in which the organisation will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
81. The Treasurer is responsible for reporting to the Authority a proposed treasury management strategy and investment strategy for the coming financial year at or before the start of each financial year and an annual report on treasury management activities after the year-end.
82. The Authority delegates responsibility for the execution and administration of treasury management decisions to the Treasurer, who will act in accordance with the Authority's policy statement and TMPs.

STAFFING

83. The Chief Fire Officer and Chief Executive is responsible for providing overall management to staff within the Service. He or she is also responsible for ensuring that there is proper use of the evaluation or other agreed systems for determining the remuneration of a job.
84. The Deputy Chief Fire Officer /Director of Service Development is responsible for controlling total staff numbers by:
- advising the Authority on the required establishment and budget necessary in any given year to carry out the Authority's objectives
 - where appropriate, to vary the establishment within existing budgetary constraints to meet the need of the Service provided that those involving changes in Authority policy or major changes in service provision have been approved by the Authority
 - ensuring that professional recruitment and appointment procedures are followed.

FINANCIAL REGULATION D: SYSTEMS AND PROCEDURES

INTRODUCTION

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

GENERAL

86. The Treasurer is responsible for the Authority's accounting systems, the form of accounts and the supporting financial records. Any changes made by senior offices of the Service and Barnsley MBC to the existing financial systems or the establishment of new systems must be approved by the Treasurer. However, senior officers of the Service and Barnsley are responsible for the proper operation of financial processes in their own areas of the Service.
87. Any changes to agreed procedures by senior officers of the Service and Barnsley to meet their own specific service needs should be agreed with the Treasurer.
88. Senior officers of the Service and Barnsley should ensure that their staff receive relevant financial training.
89. Senior officers of the Service and Barnsley MBC must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation and relevant General Data Protection Regulations. Senior officers of the Service and Barnsley MBC must ensure that staff are aware of their responsibilities under freedom of information legislation.

INCOME AND EXPENDITURE

90. It is the responsibility of senior officers of the Service and Barnsley MBC 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 behalf of these senior officers' behalf in respect of payments, income collection and placing orders, together with the limits of their authority. The Authority is responsible for approving limits for writing off cash and debts as part of the overall framework of accountability and control (see Schedule of Financial Limits attached).

PAYMENTS TO EMPLOYEES AND MEMBERS

91. The Director of Support Services is responsible for the payment of salaries, wages, pensions, overtime, allowances and travel and subsistence payable on a monthly basis. ***Claims not submitted within a three-month period will require authorisation by the Director of Support Services before being paid.***
92. The Treasurer is responsible for making arrangements to pay allowances and expenses to members of the Authority in accordance with the Members Scheme of Allowance.

TAXATION

93. The Director of Support Services is responsible for advising other senior officers of the Service and Barnsley MBC, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues that affect the Authority.
94. The Director of Support Services 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.

FINANCIAL REGULATION E: EXTERNAL ARRANGEMENTS

INTRODUCTION

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

PARTNERSHIPS AND EXTERNAL FUNDING ARRANGEMENTS

96. The Authority is responsible for approving the framework for partnership arrangements, including the partnership strategy and associated protocols. The Authority is the focus for forming partnerships with other local public, private, voluntary and community sector organisations to address local needs.
97. The Treasurer must ensure that the accounting, risk and governance arrangements adopted in relation to partnerships, joint ventures and external funding arrangements are satisfactory, and that legal issues have been properly considered.
98. The Treasurer is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the Authority's accounts.
99. The Director of Support Services is responsible for promoting the same high standards of conduct with regard to financial administration in partnerships that apply throughout the Authority. He or she must consult appropriately with the Treasurer.
100. The Chief Fire Officer and Chief Executive shall establish formal procedures to ensure that partnerships and/or external funding arrangements are assessed and evaluated for:
- financial risk including the requirement for match funding and the financial viability of the partnership
 - the contribution of partnership working to the achievement of the Authority's objectives
 - the long term resourcing implications including consideration of the position should the partnership end or the external funding be withdrawn.
101. Senior officers of the Service and Barnsley MBC are responsible for ensuring that:
- partnerships and external funding arrangements are assessed and evaluated in accordance with the formal procedures
 - appropriate approvals are obtained in accordance with the Schedule of Financial Limits attached before any negotiations are conducted in relation to work with external bodies
 - appropriate approvals are obtained in accordance with Financial Limits and Procedures for any partnership or external funding arrangement
 - external funding conditions are complied with and that only grant eligible expenditure is incurred
 - there is timely submission of returns and claims and that these are signed by the Treasurer where appropriate

- appropriate documentations is retained
 - a register of all partnerships and external funding arrangements is maintained
 - reports are submitted to the Authority or the Audit and Governance Committee as required on partnerships and external funding arrangements.
102. All partnership arrangements involving the provision of services by external bodies in exchange for payment or other means of support shall contain the following clause - “the Authority’s Internal Audit Team (currently carried out by RSM) shall have all reasonable rights of access to information and persons of the partner body to ensure that internal control arrangements are sound, the Authority’s financial interests are protected, and that payments made can be accounted for and confirmed to be adequate and correct”.

WORK FOR THIRD PARTIES

103. The Authority is responsible for approving the contractual arrangements for any work for third parties or external bodies. This would include a Local Authority Company if required.

SPONSORSHIP AND COMMERCIAL ADVERTISING

104. The Authority has an approved Commercial Sponsorship and Advertising Policy. The Director of Support Services is responsible for approval for negotiations with potential sponsors. It is the responsibility of the Chief Fire Officer and Chief Executive to give formal sign off on any agreements.

FINANCIAL REGULATION F: AUTHORISATION LEVELS FOR ORDERS & INVOICES

AUTHORISATION LEVELS	ROLE
Up to £5,000	<p>OFFICERS – Departmental Officers responsible for procurement including</p> <ul style="list-style-type: none"> • Procurement Officer • Facilities Management Assistant • Stores Team Leader • Technical Services Officer
£5,000 - £25,000	<p>BUDGET MANAGERS – Department Managers or nominated representative including</p> <ul style="list-style-type: none"> • Procurement Category Manager • Head of Technical Services • Station Managers • Property Managers • Fleet Manager
£25,000 - £100,000	<p>HEAD OF FUNCTION / BUDGET HOLDERS and nominated representative when absent, including</p> <ul style="list-style-type: none"> • Area Managers • Group Managers • Head of Human Resources • Head of Procurement • Head of Estates • Head of Joint Fleet Services (SYFR & SYP) • Head of ICT • Head of Finance
£100,000 and over	<p>EXECUTIVE DIRECTORS</p> <ul style="list-style-type: none"> • Chief Fire Officer • Deputy Chief Fire Officer • Assistant Chief Fire Officer • Director of Support Services

Financial Regulations – Schedule of Financial Limits
(per individual transaction unless otherwise specified)

APPENDIX A

	Authority	Clerk and Treasurer	Director of Support Services	CMB / T Officers
A: FINANCIAL MANAGEMENT – Scheme of Virement				
Change in Policy or Service Provision <i>The Authority must approve all virements that involve a change in policy or service provision</i>	ALL	-	-	-
No Change in Policy or Service Provision <ul style="list-style-type: none"> <i>If the virement is in year only and does not affect future years</i> 	>£100,000	£50,000 - £100,000 (jointly with the Director of Support Services)	£50,000 - £100,000 (jointly with Treasurer)	< £50,000
<ul style="list-style-type: none"> <i>If the virement creates a commitment in any single future year, and matching resources have been identified</i> 	>£100,000	£50,000 - £100,000	< £50,000	
<ul style="list-style-type: none"> <i>If the virement creates a commitment in any single future year, and no matching resources have been identified</i> 	ALL	-	-	-
A: FINANCIAL MANAGEMENT – Year End Balances				
<ul style="list-style-type: none"> <i>Sums carried forward and used for the same purpose</i> 	>£100,000	Up to £100,000 for each Carry Forward	-	-
<ul style="list-style-type: none"> <i>Sums carried forward and used for a different purpose</i> 	ALL	-	-	-

Financial Regulations – Schedule of Financial Limits
(per individual transaction unless otherwise specified)

APPENDIX A

	Authority	Clerk and Treasurer	Director of Support Services	CMB / T Officers
B: FINANCIAL PLANNING – New Spending Proposals				
Change in Policy or Service Provision <ul style="list-style-type: none"> <i>The Authority must approve all new spending proposals that involve a change in policy or service provision</i> 	ALL	-	-	-
No Change in Policy or Service Provision <ul style="list-style-type: none"> <i>If the new spending proposal is in year only and does not affect future years (all new spending proposals approved by CMB/T officers or the Director of Support Services must be notified to the Clerk and Treasurer)</i> 	>£100,000	£50,000 - £100,000 (jointly with the Director of Support Services)	£50,000 - £100,000 (jointly with the Treasurer)	< £50,000
<ul style="list-style-type: none"> <i>If the new spending proposal creates a commitment in any single future year, and matching resources have been identified</i> 	>£100,000	£50,000 - £100,000	< £50,000	
<ul style="list-style-type: none"> <i>If the new spending proposal creates a commitment in any single future year, and no matching resources have been identified</i> 	ALL	-	-	-

Financial Regulations – Schedule of Financial Limits
(per individual transaction unless otherwise specified)

APPENDIX A

	Authority	Clerk and Treasurer	Director of Support Services	CMB / T Officers
B: FINANCIAL PLANNING – Capital Approvals				
<ul style="list-style-type: none"> Any scheme included in the approved Capital Programme can proceed with the following limits 	>£250,000	Up to £250,000	-	-
<ul style="list-style-type: none"> Proposals for new schemes to be added to the Capital Programme where no funding has been identified and which would therefore require additional borrowing 	ALL	-	-	-
<ul style="list-style-type: none"> Proposals for new schemes to be added to the Capital Programme to be funded by virement from an existing underspent capital scheme or where additional funding has been identified in the form of grants or direct revenue contribution 	>£250,000	Between £20,000 and £250,000	Up to £20,000	-
<ul style="list-style-type: none"> Increases in the costs of existing schemes provided that this can be contained within the existing Capital Programme provision and for which no additional borrowing is required 	-	> £20,000	Up to £20,000	-
<ul style="list-style-type: none"> Increases to the costs of existing schemes which cannot be contained within the existing Capital Programme provision and for which additional borrowing is required 	ALL	-	-	-
<ul style="list-style-type: none"> Changes in the phasing of schemes between years where there is no effect on total three year capital programme sum 	-	ALL		-

Financial Regulations – Schedule of Financial Limits
(per individual transaction unless otherwise specified)

APPENDIX A

	Authority	Clerk and Treasurer	Director of Support Services	CMB / T Officers
C: RISK MANAGEMENT, INTERNAL CONTROL AND AUDIT – Assets, Stock and Inventories				
• <i>Disposals of land / buildings that are surplus to requirements</i>	ALL	-	-	-
• <i>Sale / write off redundant vehicles, stock and equipment</i>	-	-	ALL	-
• <i>Write off stock and inventory discrepancies</i>	>£25,000	>£10,000 - £25,000	Up to £10,000	-
D: FINANCIAL SYSTEMS AND PROCEDURES				
• <i>Write off cash and bad debts</i>	>£10,000	> £2,000 to £10,000	Up to £5,000 (to be subsequently notified to the Treasurer)	-
• <i>Write off of an overpayment of salary/wage of whatever amount, in consultation with the Chief Fire Officer and Chief Executive, where an employee dies in Service</i>	-	ALL	-	-
E: EXTERNAL ARRANGEMENTS				
• <i>Approval of external funding when in pursuit of Authority objectives</i>	>£250,000	£50,000 - £250,000	< £50,000 (to be subsequently notified to the Treasurer)	-