

## AGENDA

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**Meeting:** Standards Committee  
**Place:** Kennet Room - County Hall, Trowbridge BA14 8JN  
**Date:** Friday 25 April 2014  
**Time:** 2.00 pm

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Please direct any enquiries on this Agenda to Kieran Elliott, of Democratic Services, County Hall, Bythesea Road, Trowbridge, direct line 01225 718504 or email [kieran.elliott@wiltshire.gov.uk](mailto:kieran.elliott@wiltshire.gov.uk)

Press enquiries to Communications on direct lines (01225) 713114/713115.

This Agenda and all the documents referred to within it are available on the Council's website at [www.wiltshire.gov.uk](http://www.wiltshire.gov.uk)

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### Membership:

Cllr Desna Allen	Cllr Howard Marshall
Cllr Allison Bucknell	Cllr John Noeken (Vice Chairman)
Cllr Trevor Carbin	Cllr Paul Oatway QPM
Cllr Terry Chivers	Cllr Horace Prickett
Cllr Howard Greenman	Cllr Ian Tomes
Cllr Julian Johnson (Chairman)	(Vacancy)

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### Substitutes:

Cllr Rosemary Brown	Cllr George Jeans
Cllr Chris Caswill	Cllr Simon Killane
Cllr Ernie Clark	Cllr Sheila Parker
Cllr Mary Douglas	Cllr Pip Ridout
Cllr Dennis Drewett	Cllr John Walsh
Cllr Russell Hawker	Cllr Roy While
Cllr Chris Hurst	

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### Non-Elected Non-Voting Members:

Mr Philip Gill MBE JP  
Mr Paul Neale  
Mr John Scragg  
Miss Pam Turner

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## **Part I**

Items to be considered when the meeting is open to the public

1 **Apologies for Absence**

To receive any apologies or substitutions for the meeting.

2 **Minutes of the Previous Meeting** *(Pages 1 - 4)*

To confirm the minutes of the meeting held 20 January 2014.

3 **Declarations of Interest**

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee.

4 **Chairman's Announcements**

To receive any announcements through the Chair.

5 **Public Participation and Questions**

The Council welcomes contributions from members of the public.

### **Statements**

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

### **Questions**

To receive any questions from members of the public or members of the Council received in accordance with the constitution. Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of the agenda no later than 5pm on 16 April 2014. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

6 **Recommendations and Update from the Constitution Focus Group** (Pages 5 - 186)

To consider the recommendations of the Constitution Focus Group regarding Part 4 of the Constitution in relation to the Petition Scheme, Part 9 of the Constitution - Financial Regulations and Procedure Rules and Part 12.1 of the Constitution in relation to the Safeguarding Children and Young People Panel.

Attached are the reports on proposed changes to Part 4 and Part 9 of the Constitution, and the tracked changes of Part 4, Part 9 and Part 12.1, as presented to the Constitution Focus Group. Comment and Recommendations from the Focus Group meeting on 15 April will follow.

Also attached is Part 3 of the Constitution – Responsibility for Functions – with currently proposed tracked changes, subject to additional amendments following comments from the Focus Group for consideration.

**Part 4 (Pages 5 – 14)**  
**Part 9 (Pages 15 – 112)**  
**Part 12.1 (Pages 113 – 118)**  
**Part 3 (Pages 119 – 186)**

7 **Review of Whistleblowing Complaints Procedure** (Pages 187 - 188)

To receive a report from the Monitoring Officer.

8 **Update on Review of the Effectiveness of Code of Conduct Complaints Procedure**

To receive a update from the Monitoring Officer on the Review of the Effectiveness of Code of conduct Complaints Procedure.

9 **Forward Plan** (Pages 189 - 190)

To note the Forward Work Plan of the Committee.

10 **Urgent Items**

Any other items of business which, in the opinion of the Chairman, should be taken as a matter of urgency.

**Part II**

**Item(s) during consideration of which it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed**

**None**

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## **STANDARDS COMMITTEE**

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### **DRAFT MINUTES OF THE STANDARDS COMMITTEE MEETING HELD ON 20 JANUARY 2014 AT SALISBURY ROOM - COUNTY HALL, TROWBRIDGE.**

#### **Present:**

Cllr Desna Allen, Cllr Allison Bucknell, Cllr Trevor Carbin, Cllr Terry Chivers, Mr Philip Gill, Cllr Howard Greenman, Cllr Julian Johnson (Chairman), Mr Paul Neale, Cllr John Noeken (Vice Chairman), Cllr Paul Oatway, Cllr Horace Prickett, Mr John Scragg and Miss Pam Turner

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#### **1 Membership Changes**

It was noted that following the Council meeting on 12 November 2013, Councillor Chris Williams had been removed as a member of the Standards Committee.

#### **2 Apologies for Absence**

Apologies for absence were received from Councillors Ian Tomes and Howard Marshall.

#### **3 Minutes of the Previous Meeting**

The minutes of the meeting held on 9 October 2013 were presented for consideration.

In relation to Minute 48 - Update on Dispensations for Voting on the Council Tax and Budget - the Monitoring Officer confirmed his view that it was reasonable for councillors to rely on the unequivocal advice from the Government that they are not required to obtain a dispensation to vote on budget and council tax setting. Whilst it is a matter for individual councillors it was difficult to see how a prosecution could be deemed to be in the public interest when councillors were acting on clear guidance from the Government on the issue.

The Committee also discussed the best way to disseminate the advice to Wiltshire Parish Councils.

It was,

#### **Resolved:**

**That subject to the inclusion of Mr Paul Neale, Mr John Scragg and Mr Philip Gill MBE JP among the list of attendees, to APPROVE as a true and correct record and sign the minutes.**

#### 4 **Declarations of Interest**

There were no declarations.

#### 5 **Chairman's Announcements**

There were no announcements.

#### 6 **Public Participation and Questions**

There were no questions or statements submitted.

#### 7 **Status Report on Complaints**

The Monitoring Officer presented an update to the Status Report on Complaints received under the Code of Conduct. It was noted that under the new Standards Regime no complaints had been referred for investigation and that to date no appeals against an initial assessment of 'no further action' had been upheld at the review stage out of a total of thirteen received.

The Committee discussed the report and the reasons for there being fewer complaints, no referrals for investigation and appeals not being upheld. Increased information from the subject member in response to complaints was noted as a factor, as under the old standards regime they had no right of reply at the early stages of a complaint. The beneficial input of the Independent members was also highlighted.

It was felt that further monitoring was required as more complaints were processed, along with information of how similar authorities were experiencing the new regime.

Following discussion, it was,

#### **Resolved:**

**To note the report.**

#### 8 **Recommendations from the Constitution Focus Group**

The Monitoring Officer introduced proposed changes to Part 5 of the Constitution - Access to Information Procedure Rules - as recommended by the Constitution Focus Group at its meeting on 8 January 2014. The changes were to reflect the requirements of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012. Other changes included a definitions section, clarity over references to council offices and the proper officer for specific actions, notification of private meetings, and other changes to reflect the Council's revised senior management structure

The Committee discussed the proposed changes as detailed in the agenda papers, and noted the Focus Group's suggestion that further clarification regarding the rights of Group Leaders and councillors generally to confidential

Part 2 papers should be drawn up by the Monitoring Officer in consultation with Group Leaders. This could be dealt with as an amendment to Protocol 2 of the Constitution on Councillor-Officer Relations, which already has a section on councillors' access to information. It was suggested that it may be appropriate to change the title of the Protocol given the broad range of issues that it covers.

The requirements for giving notice of items that are proposed to be taken in Part 2 of the agenda as business which is confidential or within the categories of exempt information were noted.

The Committee also noted the ongoing discussions of the Constitution Focus Group on its review of the council's Petition Scheme. A report on the outcome of the Focus Group's consideration will be submitted to the Committee in due course.

**Resolved:**

**To recommend that Council approves the changes to part 5 of the Constitution as detailed in the report.**

**9 Forward Plan**

The Forward Work Programme was presented and noted.

The Chairman also requested that the process of assessing and implementing constitutional changes be looked at, to determine if a more efficient approach could be utilized.

**10 Urgent Items**

With the approval of the Chairman, the Committee considered a Notice of Motion that had been received for the Council meeting on 4 February, which requested that Council immediately make a change to the Council's Constitution, rather than through the process of assessment by the Constitution Focus Group, then the Standards Committee, before being approved by Full Council.

The Standards Committee agreed that the appropriate opportunity to debate the proposed change could be had at the upcoming Council meeting. Furthermore, it was content for the matter to be considered and determined by the upcoming Council meeting without referral back to the Standards Committee.

(Duration of meeting: 2.00 - 3.00 pm)

The Officer who has produced these minutes is Kieran Elliott of Democratic Services, direct line 01225 718504, e-mail [kieran.elliott@wiltshire.gov.uk](mailto:kieran.elliott@wiltshire.gov.uk)

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WILTSHIRE COUNCIL

AGENDA ITEM NO.

CONSTITUTION FOCUS GROUP

15 April 2014

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## REVIEW OF PART 4 OF THE CONSTITUTION – PETITIONS

### Purpose

1. The purpose of this report is to ask the Constitution Focus Group to consider an updated version of Parts 4 and 4A of the Constitution, as shown in Appendix 1. A tracked version is also shown in Appendix 2.

### Background

2. Parts 4 (paragraphs 21-30) and 4A of the Constitution set out how the Council deals with petitions and currently refers to statutory and discretionary arrangements.
3. The Localism Act 2011 repealed Chapter 2 of Part 1 of the Local Democracy, Economic Development and Construction Act 2009, which set out statutory requirements in relation to petitions. As a result, there is no longer a requirement on councils to provide a petitions scheme (with the exception of petitions required under another enactment e.g. for certain referenda). The Council, therefore, has discretion to decide whether to have a petitions scheme and, if so, what arrangements should apply.
4. The current provisions on petitions are set out in paragraphs 21-30 of Part 4, Parts 4.1 and 4.2 of the Constitution, which may be found on the intranet using the following link:  
  
<http://cms.wiltshire.gov.uk/ecSDDisplay.aspx?NAME=Part4RulesofProcedureCouncil&ID=630&RPID=8700136&sch=doc&cat=13386&path=13386>
5. The Council is currently operating its discretionary arrangements pending a review of the scheme.
6. At the meeting of the Constitution Focus Group on 8 January 2014 the Monitoring Officer presented a report proposing changes to Part 4 of the Constitution to reflect the repeal of the statutory requirements in relation to petition schemes. This was put forward as a starting point for consideration of the council's future arrangements for dealing with petitions.
7. The Constitution Focus Group then discussed the detail of the petition scheme at the meeting on 19 March 2014.
8. The Constitution Focus Group resolved to recommend to the Standards Committee that a petition scheme be approved which included the following points:
  - a. A threshold of 25 signatures for a petition to be noted at full council and 10 signatures at an area board.

- b. A threshold of 1% of the population of the county (approximately 4700) be required to trigger a debate at full council, and a threshold of 1% of a community area population (ranging from 200-450) to trigger a debate at an area board.
- c. Those eligible to sign a petition to include those who live, work or study in Wiltshire from the age of 13 upwards and also those not included in the above criteria, but with a direct link to a council service which is the subject of a petition.
- d. The petition scheme to be updated to list the criteria required for external e-petition sites to be accepted for submitting a petition in addition to the council's own e-petition site.

### **Recommendations**

- 9. The Focus Group is therefore asked to consider the revised Petition Scheme and made recommendation to the standards committee as appropriate.

**IAN GIBBONS**

**ASSOCIATE DIRECTOR, LEGAL AND GOVERNANCE AND MONITORING OFFICER**

## Petitions

### 21. Statutory petitions

22. The council has adopted a statutory Petition Scheme as required by the Local Democracy, Economic Development and Construction Act 2009. The council's ~~23.21. Petition Scheme for dealing with statutory petitions~~ which is set out in Part 4A of this Constitution. This sets out the purpose of a petition, the eligibility criteria and relevant thresholds for making petitions, the procedure and review mechanisms.

### 24. Discretionary petitions

25.

26. ~~The council has the discretion to consider the appropriate action for petitions.~~

27. ~~particularly where they do not meet the requirements of the statutory Petition~~

28. ~~Sche~~Under the council's Statutory Petition Scheme, the following thresholds will apply

29.

30. ~~For discussion at an area board, signatures of 2.5% of the population of the area board's area (see map appended to Petition Scheme)~~

31.

32. ~~For an officer to be called to give evidence at the appropriate select committee, 5,750 or more signatures~~

33.

34. ~~For a formal debate at Full Council, 11,500 or more signatures~~

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35. ~~All petitions which do not meet the requirements of the statutory Petition Scheme may be sent to the proper officer [director of resources]. This will include any petition with more than 2 signatures but less than 11,500 signatures, which does not meet the threshold for consideration at an area board or a select committee. The [director of resources] proper officer in consultation with the appropriate Chairman or cabinet member will determine whether the petition should be referred for discussion or debate to the Cabinet, Council or the appropriate Area Board.~~

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~~21. — Where a petition is to be considered by Full Council, 10 clear working days notice is  
36. — required.~~

~~37. — A petition which is to be considered by Full Council can be presented by the  
petitioner or the local Councillor with their agreement. The petition organiser or first person  
named on the petition will be allowed up to 5 minutes to present the petition.~~

~~38. — The council may deal with each petition as it sees fit (i.e. seek a report to a future  
meeting or refer it to another forum for consideration).~~

~~39. — All petitions must contain a clear and concise statement covering the purpose of the  
petition and what the council is being asked to do and must not be vexatious, abusive or  
otherwise inappropriate (as defined in the Petition Scheme at Part 4A).~~

~~40. — There is a right to request a review of the way that the council handled a petition.~~

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# Wiltshire Council Petitions Scheme

## Petitions

The council welcomes all petitions from anyone [over the age of 13 and](#) who lives, works, or studies in Wiltshire or who [uses has a direct connection to](#) the services provided by the council, [which is the subject of the petition and contains at least 10 signatures.](#) The council recognises that petitions are one way in which people can let us know their concerns. All petitions sent or presented to the council will receive an acknowledgement from the council within 10 working days of receipt.

This acknowledgement will set out what the council plan to do with the petition. The council will treat something as a petition if it is identified as such, or if it seems that it is intended to be a petition.

Paper petitions can be sent to

[Wendy Packer, xxxx](#)  
Democratic Services,  
Wiltshire Council,  
[County Hall](#),  
Bythesea Road,  
Trowbridge,  
BA14 8JN

Wiltshire Council welcomes petitions submitted electronically. To aid this process we have developed an e-Petitions facility which is available at <http://cms.wiltshire.gov.uk/mgEPetitionListDisplay.aspx> or by following a link from the [Petitions Homepage](#). This facility allows e-Petitions to be created, signed and submitted online by registering with the council, using a valid email address. Electronic petitions hosted via other websites can be sent to [committee@wiltshire.gov.uk](mailto:committee@wiltshire.gov.uk) for consideration by Democratic Services.

[For a petition to be noted at a meeting of an area board, it requires a minimum of 10 signatures or for a petition to be noted at full council it requires a minimum of 25 signatures.](#) If your petition has ~~received been signed by a number equivalent to at least 1% of the population of Wiltshire 41,500 signatures or more~~ it will also be scheduled for a council debate (more information is contained in the section below on [How will the council respond to petitions?](#)) ~~and~~ if this is the case the council will let you know the date of the meeting of the council when it will be heard. These meetings take place at least four times a year, dates and times can be found [here](#). If you would like to present your petition to the council, or would like your councillor or someone else to present it on your behalf, please contact [Wendy Packer Democratic Services](#) on 01225 743048 / [718255/718220](tel:01225718255) or [committee@wiltshire.gov.uk](mailto:committee@wiltshire.gov.uk), at least 10 working days before the meeting and ~~she~~ [an officer](#) will talk you through the process.

Alternatively if your petition does not have sufficient signatures to trigger a debate at full council you may wish ~~for your petition to be referred to the appropriate decision maker, which could be the council's cabinet or appropriate cabinet member, to discuss what other options are available or referring the petition to a select committee.~~ Please ~~again if you~~ contact [Wendy Packer Democratic Services](#) and ~~she they~~ will talk you through your options.

Or if your issue is a local one and falls within the remit and powers of the area boards you may wish to

present your petition at an [Area Board](#). See [Part 3 - Section 4.17](#) of the Wiltshire Council Constitution, for more information on the remit and powers of area boards. The council has set a nominal threshold of [12.5%](#) of the population of the area covered by the area board to trigger a formal debate at a board. However any petition received for an area board will be discussed with the appropriate chairman and the appropriate action taken. A map showing [Area Boards Petition Thresholds](#) is available [at Part 4B of the Constitution](#).

~~As another alternative your petition may ask for a senior council officer to give evidence at a public meeting about something for which the officer is responsible as part of their job. If your petition contains at least 5,750 signatures, the relevant senior officer will give evidence at a public meeting of one of the council's select Committees\*.~~

~~(\*The council's select committees perform the overview and scrutiny function within the council where councillors are responsible for scrutinising the work of the council – in other words, the select committee has the power to hold the council's decision makers to account.)~~

So no matter what size your petition is you will be kept informed of how the council proposes to deal with it and the action to be taken. The council remains convinced of the need for local discretion and flexibility in the way petitions are managed. Petitions that trigger the thresholds will of course be referred to council, ~~to one of the council's select committees~~ or to an area board.

There will however be local discretion and flexibility in dealing with any other petitions. Discussions will take place with the relevant cabinet member or the appropriate area board chairman to determine the most appropriate way of dealing with the petition. The options may include referring the matter to the cabinet or the appropriate area board, or any of those options listed in the section below on [How will the council respond to petitions?](#)

## What are the Guidelines for Submitting a Petition?

Petitions submitted to the council must include:

- ~~•~~ [at least two signatures](#)
- ~~•~~ a clear and concise statement covering the subject of the petition. It should state what action ~~the pe~~ petitioners wish the council to take; [and](#)
- ~~•~~ the name and address and signature of any person supporting the petition.

Petitions should be accompanied by contact details, including an address, for the petition organiser. This is the person the council will contact to explain how they will respond to the petition. The contact details of the petition organiser will not be placed on the website. If the petition does not identify a petition organiser, the council will contact the first named signatory to the petition to agree who should act as the petition organiser.

[For further information see the What information should my Petition contain? and What is not suitable for a Petition? Information pages on the Wiltshire Council website.](#)

Petitions which are considered to be vexatious, abusive or otherwise inappropriate will not be accepted. In the period immediately before an election or referendum the council may need to deal with your petition differently – if this is the case the council will explain the reasons and discuss the revised timescale which will apply. If a petition does not follow the guidelines set out above, the council may decide not to do anything further with it. In that case, they will write to you to explain the reasons.

**Comment [M1]:** Moved from e-petitions section. Hyperlinks to website pages now broken and need to be re-inserted.

## What will the Council do when it receives my Petition?

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An acknowledgement will be sent to the petition organiser within 10 working days of receiving the petition. It will let them know what the council plan to do with the petition and when they can expect to hear from them again. It will also be published on our website.

If the council can do what your petition asks for, the acknowledgement may confirm that the council has taken the action requested and the petition will be closed. If the petition has enough signatures to trigger a ~~council~~ debate, ~~or a senior officer giving evidence~~, then it will be referred to a meeting of the council or an area board and cabinet or other body the acknowledgment will confirm this and tell you when and where the meeting will take place. If the petition is dealt with in a different way or if the petition needs more investigation, the council will tell you the steps they plan to take.

If the petition applies to a [planning](#) or [licensing](#) application, is a statutory petition (for example requesting a referendum on having an elected mayor), or on a matter where there is already an existing right of appeal, such as [council tax banding](#) and [non-domestic rates](#), other procedures apply. Further information on all these procedures and how you can express your views is available through the links above and the [Wiltshire council website](#).

~~The council will not take action on any petition which they consider to be vexatious, abusive or otherwise inappropriate and will explain the reasons for this in our acknowledgement of the petition.~~

To ensure that people know what the council are doing in response to the petitions received, the details of all the petitions submitted will be published on the council's website, except in cases where this would be inappropriate. Whenever possible the council will also publish all correspondence relating to the petition (all personal details will be removed).

When you sign an e-petition you can elect to receive this information by email. The council will not send you anything which is not relevant to the e-petition you have signed, unless you choose to receive other emails from us. You can change what information you receive, and keep in touch with the progress of a petition at any time by contacting Democratic Services on 01225 ~~743048~~[718255/718220](tel:01225718255), or [committee@wiltshire.gov.uk](mailto:committee@wiltshire.gov.uk).

## How will the Council respond to Petitions?

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~~The council may deal with a petition as it sees fit. The council's proper officer (xxxx) in consultation with the appropriate chairman or cabinet member will determine whether the petition should be referred for discussion to the cabinet, council or, if your issue is a local one, the appropriate area board.~~ The council's response to a petition will depend on what a petition asks for and how many people have signed it, but may include one or more of the following:

- taking the action requested in the petition
- considering the petition at a council meeting
- holding an inquiry into the matter
- undertaking research into the matter
- holding a public meeting
- holding a consultation
- holding a meeting with petitioners
- referring the petition for consideration by one of the council's select committees\*
- calling a referendum
- writing to the petition organiser setting out the council's views about the request in the petition

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(\*The council's [Select Committees](#) perform the overview and scrutiny function within the council where councillors are responsible for scrutinising the work of the council – in other words, the select committee has the power to hold the council's decision makers to account.)

In addition to these steps, the council will consider all the specific actions it can potentially take on the issues highlighted in a petition.

If your petition is about something over which the council has no direct control (for example the local railway or hospital) the council will consider making representations on behalf of the community to the relevant body. The council works with a large number of local partners and where possible will work with these partners to respond to your petition. See the [Wiltshire Family of Partnerships](#) page for more details on our partnership working arrangements.

If the council are not able to do this for any reason (for example if what the petition calls for conflicts with council policy), then they will set out the reasons for this by writing to you. If the petition is of a sufficient size to trigger ~~referred for~~ a debate at a full Council meeting then a representative of the partner organisation will be invited to attend the meeting to assist with the debate.

You can find more information on the services for which the council is responsible through the [Wiltshire Council](#) website. If your petition is about something that a different council is responsible for the council will give consideration to what the best method is for responding to it. This might consist of simply forwarding the petition to the other council, but could involve other steps. In any event the council will always notify you of the action they have taken.

## Full Council Debates

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~~If the petition is of a sufficient size to trigger referred for a debate a petition contains more than 11,500 signatures it will be debated by~~ the full council ~~unless it is a petition asking for a senior council officer to give evidence at a public meeting. This means that~~ the issue raised in the petition will be discussed at a meeting which all councillors can attend.

The council will endeavour to consider the petition at its next meeting, although on some occasions this may not be possible and consideration will then take place at the following meeting.

The petition organiser will be given five minutes to present the petition at the meeting and the petition will then be discussed by councillors for a maximum of 15 minutes. In addition to your petition the council may also consider the views of the cabinet or cabinet member. If you would like you may also have the opportunity to answer questions or clarify issues for the councillors.

The council will decide how to respond to the petition at this meeting. The council may decide to take the action the petition requests, not to take the action requested for reasons put forward in the debate, or to commission further investigation into the matter, for example by a relevant committee.

Where the issue is one on which the council's cabinet are required to make the final decision, the council will decide whether to make recommendations to inform that decision. The petition organiser will receive written confirmation of this decision. This confirmation will also be published on the council's website. Alternatively and if timing permits the petition may be referred to the cabinet for its views so that at the council meeting the views can be considered alongside the petition and a final decision made.

## Officer Evidence

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~~Your petition may ask for a senior council officer to give evidence at a public meeting about something for which the officer is responsible as part of their job. For example, your petition may ask a senior council officer to explain progress on an issue, or to explain the advice given to elected members to enable them to~~

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~~make a particular decision.~~

~~If your petition contains at least 5,750 signatures, your request is agreed the relevant senior officer will give evidence at a public meeting of one of the council's select committees\*. A list of the senior staff that can be called to give evidence can be found at the [Chief Officers](#) page.~~

~~You should be aware that the committee may decide that it would be more appropriate for another officer to give evidence instead of any officer named in the petition—for instance if the named officer has changed jobs. The committee may also decide to call the relevant cabinet member to attend the meeting. Committee members will ask the questions at this meeting, but you will be able to suggest questions to the chair of the committee by contacting Wendy Packer ~~xxxx~~ Democratic Services on 01225 713018 up to three working days before the meeting.~~

~~(\*The council's select committees perform the overview and scrutiny function within the council where councillors are responsible for scrutinising the work of the council—in other words, the select committee has the power to hold the council's decision makers to account.)~~

## e-Petitions

Wiltshire Council welcomes petitions submitted electronically. To aid this process we have developed an e-Petitions facility which is available at <http://cms.wiltshire.gov.uk/mgEPetitionListDisplay.aspx> or by following a link from the [Petitions Homepage](#). This facility allows e-Petitions to be created, signed and submitted online by registering with the council, using a valid email address. Electronic petitions hosted via other websites can be sent to [committee@wiltshire.gov.uk](mailto:committee@wiltshire.gov.uk) for consideration by Democratic Services. In order for an e-petition hosted by another website to be accepted, it must be provide for signatures to be validated in the same way as the council's e-petition facility (see 'How do I 'sign' an e-Petition').

e-Petitions are subject to the same guidelines as paper petitions. For further information see the [What information should my Petition contain?](#) and [What is not suitable for a Petition?](#) information pages on the Wiltshire Council website.

The petition organiser will need to provide the council with their name, postal address and email address. You will also need to decide how long you would like your petition to be open for signatures. Most petitions run for six months, but you can choose a shorter or longer timeframe, up to a maximum of 12 months.

When you create an e-petition, it may take five working days before it is published online. This is because the council has to check that the content of your petition is suitable before it is made available for signature. If the council feels they cannot publish your petition for some reason, they will contact you within this time to explain. You will be able to change and resubmit your petition if you wish. If you do not do this within 10 working days, a summary of the petition and the reason why it has not been accepted will be published under the 'rejected petitions' section of the website.

When an e-petition has closed for signature, it will automatically be submitted to ~~Wendy Packerxxxx~~ [Democratic Services](#). In the same way as a paper petition, you will receive an acknowledgement within 10 working days. If you would like to present your e-petition to a meeting of the council, please contact [Wendy Packer xxxDemocratic Services](#) on 01225 713018 ~~[718255/718220]~~ [\[718255/718220\]](#) or [committee@wiltshire.gov.uk](mailto:committee@wiltshire.gov.uk) within 10 working days of receipt of the acknowledgement.

A petition acknowledgement and response will be emailed to everyone who has signed the e-petition and elected to receive this information. The acknowledgment and response will also be published on this website.

Petitions submitted electronically but not through the e-petition facility will be dealt with in accordance with the provisions for paper petitions.

Telephone: 0300 456 0100 • Textphone: 01225 712500 • Web: [www.wiltshire.gov.uk](http://www.wiltshire.gov.uk)

## How do I 'sign' an e-Petition

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You will see all the e-petitions currently available for signature at the e-Petitions page. When you sign an e-petition you will be asked to provide your name, your postcode and a valid email address. When you have submitted this information you will be sent an email to the email address you have provided. This email will include a link which you must click on in order to confirm the email address is valid. Once this step is complete your 'signature' will be added to the petition. People visiting the e-petition will be able to see your name in the list of those who have signed it but your contact details will not be visible.

## What can I do if I feel that my petition has not been dealt with properly?

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If you feel that we have not dealt with your petition properly, the petition organiser has the right to request that one of the council's [Select Committees](#) review the steps that the council has taken in response to your petition. It is helpful to everyone, and can improve the prospects for a review if the petition organiser gives a short explanation of the reasons why the council's response is not considered to be adequate.

It is important to emphasise here that the review process is concerned with whether the steps taken by the council in response to the petition were adequate – it is not about whether the decision in responding to the petition was correct.

The committee will endeavour to consider your request at its next meeting, although on some occasions this may not be possible and consideration will take place at the following meeting. Should the committee determine the council has not dealt with your petition adequately, it may use any of its powers to deal with the matter. These powers include instigating an investigation, making recommendations to the council's cabinet and arranging for the matter to be considered at a meeting of the full council.

If the select committee feels that it may have a conflict of interest by virtue of any previous involvement in the petition in question, the council can arrange for a differently constituted select committee to deal with your request.

Once the appeal has been considered the petition organiser will be informed of the results within 5 working days. The results of the review will also be published on our website.

**CONSTITUTION FOCUS GROUP**

**15 April 2014**

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**Review of Part 9 of the Constitution**

**Purpose**

1. The purpose of this report is to ask the Constitution Focus Group to consider proposed changes to Part 9 of the Constitution, as shown tracked in Appendix 1.

**Background**

2. Part 9 of the Constitution deals with the Financial Regulations and Part 10 deals with Financial Procedures.
3. Parts 9 and 10 have become out of date due to changes in the Council's management structure and the law.
4. It is envisaged a further review of Part 9 will be undertaken by the Chief Finance Officer in the future with a view to produce guidance document which means a lot of the detail contained in Part 9 could be removed.

**Main Issues for Consideration**

5. The changes which have been made to Part 9 are shown in tracked changes (the different colours do not have any relevance). The formatting and numbering will be updated once the document has been finalised.
6. The majority of the changes which have been made are intended to make this Part clearer and easier to follow and as such Parts 9 and 10 have been merged into a single Part 9.
7. Some updates have been required to:
  - a. remove duplication
  - b. take account of the Council's current management structure
  - c. take account of the Council's financial practises
  - d. and take account of changes in legislation.
8. These changes do not make any material changes to existing financial controls but seek to ensure that the financial regulations and procedures under the constitution are exercised properly.

**Recommendations**

9. Members of the Focus Group are asked to:

- a. consider the proposed changes to Part 9 as shown tracked in Appendix 1 and make recommendations to the standards committee as appropriate.

**M HUDSON**  
**ASSOCIATE DIRECTOR FINANCE AND CHIEF FINANCE OFFICER**

**I R GIBBONS**  
**ASSOCIATE DIRECTOR LEGAL AND GOVERNANCE AND MONITORING OFFICER**

## PART ~~9~~10

### FINANCIAL REGULATIONS AND PROCEDURE RULES

#### AN INTRODUCTION TO THE COUNCIL'S FINANCIAL REGULATIONS AND PROCEDURE RULES

1. The Council's Financial Regulations and Procedure Rules provide the framework for managing its financial affairs, and are an important element of its overall corporate governance arrangements; and they apply to every member and officer of the Council, and to anyone acting on its behalf.

~~2. The Wiltshire Funding Scheme for Schools sets out the governance arrangements applicable to schools, and these financial regulations and procedure rules apply only in instances not incorporated within that guidance.~~

~~3.2. The Financial Regulations and Procedure Rules also provide more specific guidance in respect of the accountabilities and responsibilities of Members of the Cabinet, the Chief Executive Corporate Directors (Chief Executive), the Monitoring Officer (Associate Head of Legal and Democratic Services Director, Legal & Governance), the Section 151 Officer (The Chief Finance Officer) (Section 151 Officer), all other Corporate Directors, and individual officers and anyone acting on behalf of the Council. Service Heads.~~

~~4.3. The Council's Financial Regulations and Procedure Rules should be considered in conjunction with other corporate documents, so that when taken together they form part of the Council's Constitution. These policy documents include, but not limited to:~~

- ~~• Contract procedure rules Procurement and Contract Rules (Part 11).~~
- ~~• Schemes of Ddelegation (Part 3).~~
- ~~• The role of the Cabinet.~~
- ~~• The role of Scrutiny Committees.~~
- ~~• Anti-fraud and corruption.~~
- ~~• Anti-money laundering.~~
- ~~• Officer/member codes of conduct.~~
- ~~• The "whistle-blowing" policy.~~
- ~~• Procurement and employment policies.~~

#### ~~Purpose and status of financial regulations~~

~~5. Financial Regulations set out the financial responsibilities of the Council, the Cabinet, of Scrutiny Committee Members, the Chief Executive (The Head of Paid Service), the Monitoring Officer, the Section 151 Officer and other senior Officers.~~

~~6. The Council's Financial Procedures provide detailed guidance and set out the responsibilities:~~

- ~~• Members~~
- ~~• The Section 151 Officer (The Chief Finance Officer)~~
- ~~• The Monitoring Officer~~
- ~~• Corporate Directors and their staff~~
- ~~• Anyone acting on behalf of the Council~~

~~7.4. This guidance~~ These Financial Regulations and Procedure Rules are regularly updated ~~as are the Councils' Financial Regulations and Procedures rules,~~ and is approved by the Full Council ~~on the recommendation of the Audit Committee.~~

**Comment [a1]:** Removed reference to Audit Committee to make consistent with rest of constitution

~~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 Council resources is legal, properly authorised, and provides value for money value.

~~8.6.~~ All staff and members have a duty to abide by the highest standards of probity in dealing with financial issues, and the Council is responsible for ensuring that all members, employees and anyone working on its behalf understand the rules and that adequate controls are in place to ensure their observance.

~~9.7.~~ The Council's ~~Section 151 Officer (The Chief Finance Officer)~~ is responsible for:

~~9.17.1~~ Maintaining a continuous review of the Financial Regulations and submitting any additions or changes necessary to the Audit Committee for consideration, and for recommendation to by the Full Council for approval.

~~9.27.2~~ Reporting where appropriate, breaches of Financial Regulations to the Full Council, and/or to the Cabinet and/or Audit Committee.

**Comment [a2]:** Does this need removing?

~~9.37.3~~ Issuing advice and guidance to underpin the Financial Regulations that members, officers and others acting on behalf of the Council are required to follow.

~~10. The Council's Financial Regulations are outlined in Section A below, and detailed Financial Procedures, setting out how the Regulations will be implemented, are contained within Section B.~~

~~11.8.~~ The ~~Section 151 Officer (The Chief Finance Officer)~~ and the Corporate Directors are responsible for ensuring that all staff in their departments service areas are aware of, and have access to the content of the Council's Financial Regulations and Procedure Rules and any other

relevant internal regulatory documents that form part of the Council's governance arrangements, and that they fully comply with them.

9. It may be considered a disciplinary offence if any officer fails to comply with these Financial Regulations and Procedure Rules, and employees have a duty to report apparent breaches of Financial Regulationsthis Part 9 to an ~~appropriate senior manager~~ Director who then will report to and/or the Head of Internal Audit, where appropriate.
10. There are a number of bodies linked to the Council through funding, or through management arrangements, and such bodies are required to adopt these procedures, or as a minimum, adopt similar arrangements that have been agreed by the Chief Finance Officer.
11. Where an individual is acting as an agent of the Council, but is not an Officer of the Council, they will be required to adhere to these Financial Regulations and Procedure Rules as if they were an officer.
12. The Council's Financial Regulations are outlined in Section A below, and detailed Financial Procedures are contained within Section B. Section A sets out the principles whilst Section B provides further details, the key controls and the responsibilities of officers and members in the procedures section.
13. The Wiltshire Funding Scheme for Schools sets out the governance arrangements applicable to schools, and these financial regulations and procedure rules apply only in instances not incorporated within that guidance.

## SECTION A - FINANCIAL REGULATIONS

### FINANCIAL MANAGEMENT

#### Introduction

- ~~This section, 1. Financial management, covers all financial accountabilities in relation to the running of the Council, including the policy framework and the budget.~~

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#### ~~The Full Council~~

~~In addition to the areas of responsibility set out in Part 2 of the Constitution 2. Full The Council is responsible for approving the policy framework as expressed in various plans, strategies and documents. Full Council is also responsible for:~~

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- ~~2.1 Approving the budget and setting the council tax.~~

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~~The Full Council shall provide the Section 151 Officer (Chief Finance Officer) with sufficient staff, accommodation and other resources, including legal advice where this is necessary to carry out the duties under Section 114 of the Local Government Finance Act 1988 (above).~~

~~2.2 Approving and amending the constitution~~

~~2.3 Appointing and removing the leader from office~~

~~2.4 Agreeing/amending Terms of Reference for committees~~

~~2.5 Adopting members' allowances scheme~~

~~2.6 Confirming the appointment of Head of Paid Service~~

~~2.7 Appointing the returning officer and electoral registration officer~~

~~2.8 Submitting proposals to the Secretary of State~~

~~2.9 Bylaws~~

~~2.10 Agreeing councils meetings~~

- ~~Full details of the functions of the Council and matters specifically reserved for Council can be found in section 1 of Part 3 of the Constitution.~~



## The Cabinet

~~4. In addition to the areas of responsibility set out in Part 2 of the Constitution the Cabinet is responsible for carrying proposing out the a council's policy and budget framework to Full Council for consideration and approval and matters specifically reserved to the executive. Full details of the functions of Cabinet can be found in section 3 of Part 3 of the Constitution.~~

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~~1.~~

~~2. Cabinet decisions can be delegated to a committee of the Cabinet, an individual Cabinet Member, an officer or a joint committee.~~

~~3.~~

~~4. Legislation in respect of Cabinet arrangements requires the Leader of the Council to prepare a forward plan containing details of all matters likely to be the subject of Council key decisions for a period of four months, and the plan must be updated on a monthly basis.~~

~~5.~~

~~6. A financial threshold of £500,000 has been set for key decisions on the basis that this does not include operational expenditure by Corporate Directors that is within the approved budget and the policy framework.~~

~~3.~~

## Chief Finance Officer Scrutiny Select Committees

### General

~~5. Scrutiny Select Committees are responsible for reviewing Cabinet decisions before or after they have been implemented, and for holding the Cabinet to account for its actions.~~

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~~6. Scrutiny Select Committees are also responsible for making recommendations on future policy options, and for reviewing general policy and standards of service delivery maintained or planned by the Council.~~

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~~7. Details of the functions of the Scrutiny Select Committees can be found in section 6 of Part 2 of the Constitution.~~

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### Standards Committee

~~11. The Standards Committee is responsible for promoting and maintaining high standards of conduct amongst elected and co-opted members of the Council and is responsible for advising the Council on the adoption and revision of the Members' code of conduct, and for monitoring and investigating any suspected breaches of the code. Full details of the functions of the Standards Committee can be found in section 2.5 of Part 3 of the Constitution.~~

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### Planning Development Control, Regulatory and other Committees

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~~12.— Planning, conservation and licensing are not Cabinet functions and are exercised through politically balanced committees under powers delegated by the Council. Full details of the functions of the Strategic Planning Committee, Area Planning Committees and the Licensing Committee can be found at section 2 of Part 3 of the Constitution.~~

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**Joint Committees**

~~13. — The Council may also establish joint arrangements with other public bodies. Details of Joint Arrangements can be found in Article 12 of Part 2 of the Constitution.~~

**Audit Committee**

~~14. — The Audit Committee provides an essential element of good governance of the council. Full details of the functions of the Audit Committee can be found in section 2.8 of Part 3 of the Constitution.~~

**The Statutory Officers**

~~**The Chief Executive (The Chief Executive)**~~

~~15. — The Chief Executive is responsible for the corporate and strategic management of the Council as a whole, and must report to, and provide information for the Cabinet, the Council, and all its committees.~~

~~16. — The Chief Executive is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation.~~

**The Monitoring Officer**

~~17. — The Monitoring Officer has a range of functions as detailed in Article 13.3 of Part 2 of the Constitution which are summarised as follows:~~

- ~~● — Maintaining the Constitution~~
- ~~● — Ensuring lawfulness and fairness of decision-making~~
- ~~● — Supporting the Standards Committee~~
- ~~● — Receiving reports and act on reports by Ethical Standards Officers and decisions of the case tribunals~~
- ~~● — Conducting investigations~~
- ~~● — Proper officer for access to information~~
- ~~● — Advising whether Cabinet decisions are within the Budget and Policy Framework~~
- ~~● — Providing advice on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues to all members of the Council.~~
- ~~● — Act as Corporate Complaints Officer and advise Chief Officers~~
- ~~● — The Monitoring Officer cannot be the Chief Finance Officer or the Head of Paid Service.~~

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**Section 151 Officer (Chief Finance Officer)**

7.4. ~~18.~~ The ~~Section 151 Officer~~ Chief Finance Officer has statutory duties in relation to the financial administration and stewardship of the Council. This statutory responsibility cannot be overridden and 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 2003.
- The Local Government Act 2003.

5. The Section 151 Officer is ~~also~~ referred to as the Chief Finance Officer throughout the Council's financial procedure rules, and is responsible for:

~~5.1~~ ~~E~~

~~5.2~~

~~5.1~~ Ensuring lawfulness and financial prudence of decision making

=

~~5.2~~ After consulting the Head of Paid Service and the Monitoring Officer, reporting to Full Council or to the Cabinet in relation to a Cabinet function and the Council's external auditor if he or she considers that any proposal, decision or course of action will involve incurring unlawful expenditure, or is unlawful and is likely to cause a loss or deficiency, or if the Council is about to enter an item of account unlawfully

~~5.3~~ The Chief Finance Officer will have responsibility for the administration of the financial affairs of the Council including:

~~5.3~~

~~19.~~

~~After consulting the head of the paid service and the monitoring officer, the Chief Finance Officer will report to the Full Council or to the Cabinet in relation to a Cabinet function and the council's external auditor if he or she considers that any proposal, decision or course of action will involve incurring unlawful expenditure, or is unlawful and is likely to cause a loss or deficiency, or if the council is about to enter an item of account unlawfully.~~

~~Administration of financial affairs~~

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~~The Chief Finance Officer will have responsibility for the administration of the financial affairs of the council including:~~

- the proper administration of the authority's financial affairs, including the Wiltshire Pension Fund and trust funds vested in the council;
- setting and monitoring compliance with financial management standards
- advising on the corporate financial position and on the key financial controls necessary to secure sound financial management
- providing financial information
- preparing the revenue budget and capital programme
- the maintenance of an adequate and effective internal audit
- Treasury management.

5.4 ~~23.~~ In accordance with Section 114 of the Local Government Finance Act 1988 ~~requires the Chief Finance Officer to reporting~~ to the Full 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.

~~5.5 24.~~ Contributing to corporate management

~~5.5 The Chief Finance Officer will contribute~~ to the corporate management of the Council, in particular through the provision of professional financial advice.

~~5.6 25.~~ Providing advice

~~5.6 The Chief Finance Officer will provide~~ advice on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues to all members of the council and will support and advise members of the council and officers in their respective roles in respect of financial matters.

~~5.7 Providing provide~~ financial information to the media, members of the public and the community.

~~5.7 In accordance with~~

~~5.8 S~~ection 113 of the Local Government Finance Act 1988 requires that the officer responsible for ensuring proper administration of an authority's financial affairs under section 151 of the Local Government Act 1972, should be a member of one or more of the six CCAB bodies, or another body of accountants established in the UK and approved by the Secretary of State.

~~5.8 In accordance with~~ Section 114 of the Local Government Finance Act 1988 of the 1988 Act also requires:

~~5.9~~

~~5.9 The Section 151 Officer (Chief Finance Officer) to~~ nominate a properly qualified member of staff to deputise should he or she be unable to perform the duties under section 114 personally.

~~5.10 To ensure the proper administration of the financial affairs of the Council.~~

~~5.115.10 To S~~etting the financial management standards and to monitor compliance with them.

~~5.125.11 To e~~Ensuring proper professional practices are adhered to, and to act as head of profession in relation to standards, performance and development of finance staff throughout the Council.

~~5.135.12 To a~~Adviseing on the key strategic controls necessary to secure sound financial management throughout the Council.

~~5.145.13 To e~~Ensuring that financial information is available to the Corporate Leadership Team and Cabinet to ensure the effective management of the Council's approved budget.

~~5.155.14 To e~~Ensureing that financial information is available to enable accurate and timely monitoring and reporting of comparisons of national and local financial performance indicators.

### **Corporate Directors**

**6 Corporate Directors are responsible for:**

6.1 ensuring that Cabinet Members are advised of the financial implications of all proposals and that the financial implications have been agreed by the Section 151 Officer.

6.2 consulting with the Chief Finance Officer and seeking approval on any matter liable to affect the Council's finances materially, before any commitments are made.

6.3 To promote and ensure strict adherence by all staff in their departments area of responsibility to the financial management standards and practices set by the Chief Finance Officer.

### **Other Financial Accountabilities**

#### **Virement**

~~30. Decisions of Cabinet, or of a Cabinet sub-committee, of an individual Cabinet member, an Officer, an area committee or through joint arrangements discharging Cabinet functions to implement Council policy, must not exceed the budget allocated to each service area. However, virement can be made across services or divisions of service providing it is made within accordance with Financial Procedure Rules as set out below. Year end balances may be carried forward in accordance with the Council's Financial Procedure Rules as set out below.~~ **FINANCIAL PLANNING**

~~32. The Cabinet is responsible for proposing a policy and budget framework to the Council for consideration and approval.~~

#### **Policy and Budget Framework**

7. The Cabinet is responsible for proposing a policy and budget framework to Full Council for consideration and approval

8. The Policy and Budget Framework comprises a number of statutory plans and strategies which are detailed within the Councils' Constitution.

9. Full Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the Policy and Budget Framework framework, and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy Policy and Budget Framework. Full Council is also responsible for setting the level at which the Cabinet may reallocate budget funds from one service to another.

~~7.~~

~~8.~~

~~9.10.~~ The Cabinet is responsible for taking in-year decisions on resources and priorities in order to deliver the ~~budget policy~~ Policy and Budget Framework framework within the financial limits set by ~~the Full~~ Council.

## Budgeting

### Budget format

11. The format of the budget will be approved by ~~the Full~~ Council following proposal by the Cabinet, and on the advice of the Chief Finance Officer.

~~10.12.~~ The draft budget should include budgetary allocations to different services and projects and, proposed taxation levels, ~~and detail contingency funds.~~

**Comment [a3]:** No longer applicable.

### Budget preparation

#### General

~~11.13.~~ The Chief Finance Officer is responsible for ensuring that a ~~three~~four-yearly Medium Term Financial Strategy (MTFS) which incorporates capital and revenue budgets for each Portfolio of services is prepared on an annual basis alongside a detailed capital and revenue budget for the forthcoming financial year, and that it is recommended for approval by ~~the Full~~ Council.

~~12.14.~~ Full Council may amend the overall budget or ask the Cabinet to reconsider it before approving it.

~~13.15.~~ The Cabinet is responsible for issuing guidance on the general content of the budget in consultation with the Chief Finance Officer as soon as possible following approval by ~~Full~~the Council.

16. It is the responsibility of Corporate Directors to ensure that budget estimates reflecting agreed service plans are submitted to the Cabinet, and that these estimates are prepared in accordance with any guidance that has been issued by the Cabinet.

~~14.~~ W

~~15.~~



### **Budget calculations – report on robustness of estimates and adequacy of reserves**

~~16.17.~~ **42.**—When calculating the net budget requirement the **Section 154 Chief Finance** Officer must report to the Cabinet and/or ~~the Full~~ Council on:

- The robustness of the estimates used for council tax calculations.
- The adequacy of the proposed levels of financial reserves.

### **Budget monitoring and control**

~~17.18.~~ The Chief Finance Officer is responsible for providing accurate and timely financial information to enable budgets to be monitored effectively.

~~18.19.~~ The Chief Finance Officer must monitor and control expenditure against budget allocations, and report to the Cabinet in regards to the Council's overall financial position on a regular basis.

~~19.20.~~ It is the responsibility of **Corporate the** Directors to control income and expenditure within their area of responsibility, and to monitor service performance, taking account of financial information provided by the Chief Finance Officer.

~~20.21.~~ **Corporate The** Directors should report on variances within their own areas of responsibility, and they must also take any reasonable action necessary to avoid exceeding their budget allocation, and should alert the Chief Finance Officer to any potential budgetary problems.

### **Resource allocation**

~~21.22.~~ **47.**—The Chief Finance Officer is responsible for developing and maintaining a robust resource allocation process that ensures due consideration of the Council's **Policy and Budget F**ramework is ~~made given~~ during the development of the budget.

### **Budget guidelines**

23. Guidelines on budget preparation are issued to Members and Directors by the Cabinet following agreement with ~~the Section 154~~ **the Chief Finance** Officer.

24. The guidelines will take account of:

- 24.1 current and new legislative requirements
- 24.2 medium-term planning prospects
- 24.3 Council priorities and policies
- 24.4 the corporate plan

- 24.5 available resources
- 24.6 spending pressures
- 24.7 changes to demand and demographic factors
- 24.8 relevant government guidelines
- 24.9 other internal policy documents
- 24.10 cross-cutting issues (where relevant)

## RISK MANAGEMENT AND CONTROL OF RESOURCES

### Introduction

- 25. ~~50.~~ It is essential that robust and fully integrated systems are developed and maintained, which enable the identification of all significant operational risks to the Council, and these systems should include the proactive participation of all those associated with planning and delivering services.

### Risk Management

- 26. The Cabinet is responsible for approving the Council's risk management policy statement and strategy and for reviewing the effectiveness of risk management.
- 27. The Cabinet is also responsible for ensuring that proper insurance exists wherever appropriate, on the advice of the [Chief Finance Officer/Associate Director, People and Business Services](#).
- 28. The ~~Service Director – Performance~~[Associate Director, Corporate Function and Procurement](#) is responsible for preparing the Council's risk management policy statement and for promoting it throughout the Council.

### Internal Control

- 29. Internal control refers to the systems of control maintained by the Council to ensure that its objectives are achieved and that it promotes the economical, efficient and effective use of resources, and that ensures that the use of the Council's assets and interests are properly safeguarded.
- 30. The ~~Section 151~~[Chief Finance](#) Officer is responsible for advising upon, and promoting effective systems of internal control, and such arrangements need to ensure the Council's full compliance with all legislative requirements, and other relevant statements of best practice.
- 31. Internal controls should ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with all provisions that govern their use.

32. ~~Corporate-The~~ Directors are responsible for the establishment of sound arrangements for planning, appraising, authorising and controlling their operations. They are also responsible for achieving continuous improvement, economy, efficiency and effectiveness; and for meeting their financial performance targets.

### Audit Requirements

33. ~~The The Accounts and Audit Regulations 2003 issued require every local authority to~~ Council is required to maintain an adequate and effective internal audit function in accordance with any relevant legislation.

~~33. The Audit Commission is responsible for the appointment of external auditors to each local authority, and the basic duties of the external audit are governed by the Audit Commission Act 1998.~~

34. ~~TheThe~~ Council may also be subject to audit, inspection or investigation by external bodies such as HM Revenues and Customs, who have statutory rights of access.

### Preventing Fraud and Corruption

35. ~~61-~~ The Chief Finance Officer is responsible for the development and maintenance of an aAnti-fFraud and cCorruption policy.

### Assets

36. ~~62- Corporate-The~~ Directors should ensure that assets are properly maintained, recorded and securely held, and that contingency plans for the security of assets, and for the continuity of services in the event of disaster or system failure are in place and regularly reviewed.

### Treasury Management

37. ~~63-~~ The Council has adopted the requirements of CIPFA's *Code of Practice for Treasury Management in the Public Services (2002)*, as described in section 4 of that Code, and will maintain effective treasury management through:

- A treasury management policy statement which outlines the policies and objectives of the Council's treasury management activities.
- And suitable treasury management practices 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.

- | 38. ~~The Full~~ Council will receive quarterly reports on its treasury management activities, and an updated annual strategy and plan in advance of the year; and it will also receive an annual report in the form prescribed in its Treasury Management Strategy.
- | 39. ~~Full~~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 ~~Section 151~~Chief Finance Officer in accordance with the responsibilities set out under section 151 of the Local Government Act 1972.
- | 40. The ~~Section 151~~Chief Finance Officer will act in accordance with the Council's policy statement and Treasury Management Strategy, and CIPFA's Code of Practice for Treasury Management in Local Authorities.
- | 41. The ~~Section 151~~Chief Finance Officer is responsible for submitting a report to the Cabinet, for approval which proposes a treasury management strategy for the coming financial year.
- | 42. All decisions on borrowing, investment or financing shall be delegated to the ~~Section 151~~Chief Finance Officer, who is required to act in accordance with the CIPFA Code of Practice for Treasury Management in Local Authorities.
- | 43. The Chief Finance Officer is responsible for reporting to the Cabinet at least quarterly on the activities of the treasury management operation and on the exercise of his or her delegated treasury management powers. One such report will comprise an annual report on treasury management for presentation by 30 September of the succeeding financial year.

### **The Prudential Code**

- | 44. Interlinked with the CIPFA Code of Practice for Treasury Management is the Prudential Code for Capital Finance in Local Authorities, and the Council is required by regulation to have regard to the code when carrying out its duties under part 1 of the Local Government Act 2003.
- | 45. The Prudential Code sets out a clear governance procedure for the setting and revising of prudential indicators and these must be approved by ~~Full~~ Council.
- | 46. The ~~Section 151~~Chief Finance Officer will be responsible for ensuring that all matters required to be taken into account are reported to the Council for consideration, and for establishing procedures to monitor performance.

47. In setting or revising their prudential indicators, ~~the Full~~ Council is required to have regard to the following matters:

- affordability, e.g. implications for ~~c~~Council ~~t~~Tax;
- prudence and sustainability, e.g. implications for external borrowing;
- value for money;
- stewardship of assets, e.g. asset management planning;
- service objectives, e.g. strategic planning;
- ~~p~~Practicality, e.g. achievability of the forward plan.

### Pension Fund

48. The Council is the Administering Authority for the Local Government Pension Scheme and exercises this responsibility through the Pensions Committee.

49. The ~~Section 151~~Chief Finance Officer is authorised to decide matters relating to Pensions Fund Investments based on a scheme of delegation agreed by the Pensions Committee.

### Staffing

~~Council is responsible for determining how officer support for Cabinet and non-Cabinet roles within the Council will be organised.~~

50. The ~~Chief Executive~~Head of Paid Service is responsible for providing overall management to staff, and is also responsible for ensuring that there is proper use of the evaluation process, or other agreed systems for determining the remuneration of a job.

~~51. Staffing represents a significant proportion of the Council's budget, and exercising proper control over the staffing establishment is a key element of financial control. Full Council is responsible for determining how officer support for Cabinet and non-Cabinet roles within the Council will be organised. [delete]~~

~~50-52. Corporate~~The Directors are responsible for controlling total staff numbers by:

- Advising the Cabinet on the budget requirement each year to cover estimated staffing levels;
- Managing staffing levels within the approved budget.
- Adjusting the staffing to a level that can be funded within approved budget provision, whilst ensuring changing operational needs are met.

~~51-80. Corporate~~ [delete] The Directors are also responsible for:

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**Comment [a4]:** Previous paragraph 76 deleted as not related to financial matters.

**Comment [a5]:** Deleted previous paragraph 78 as not finance related.

~~52.~~

- ~~• The proper use of appointment procedures;~~

~~53.~~

- ~~• Conforming to the requirements of the Council's Equalities Strategy and Equal Opportunities Policy.~~

~~54-53.~~

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## FINANCIAL SYSTEMS AND PROCEDURES

### Introduction

~~55-54.~~ Sound systems and procedures are essential to ensure an effective framework of accountability and control.

~~56-55.~~ The Chief Finance Officer is responsible for the operation of the Council's accounting systems, the form of its accounts and all supporting financial records.

~~57-56.~~ Any changes ~~made by Corporate Directors~~ to the existing financial systems must be approved by the Chief Finance Officer, and any proposals for new financial systems must be also approved by the Chief Finance Officer.

~~58-57.~~ ~~Corporate~~~~The~~ Directors are responsible for the operation of financial processes in their own ~~departmentsservice areas~~, although any proposed changes to approved procedures that they may determine necessary to meet their own specific service needs must be agreed with the Chief Finance Officer.

~~59-58.~~ ~~Corporate-The~~ Directors should ensure that their staff receive relevant financial training that has been approved by the Chief Finance Officer.

~~60-59.~~ ~~Corporate The Directors must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation, and that their staff are aware of their responsibilities under data protection and freedom of information legislation.~~ ~~[delete]~~

**Comment [a6]:** Previous paragraph 86 deleted as not finance related

### Income and Expenditure

~~61-60.~~ ~~Corporate-The~~ Directors are responsible for ensuring that any scheme of delegation or scheme of sub delegation in their service area has been established within their service area established in accordance with Part 3 Section D. Directors may decide that any sub delegations they grant to officers within their team under their scheme of sub delegation may be subject to financial limitations. Whilst a Director may wish to consider using the signing and authorisation limits set for various officers under the Council's Budget and Policy Framework they are not limited in this regard. The signing and authorisation limits set under the Budget and Policy Framework are financial management controls. A Director can sub

~~delegate up to the maximum limits of the Directors own powers, and that it is operated effectively and in accordance with the financial limits, the Financial Management System and any corporate guidelines determined by the Chief Finance Officer.~~

**Comment [M7]:** Inserted for clarity to reflect Part 3 Section D

~~62-61.~~ The scheme ~~s\_of delegation~~ should identify staff authorised to act on the ~~Corporate~~ Director's behalf, or on behalf of the Cabinet, in respect of payments, income collection and placing orders, together with the limits of their authority.

~~63-62.~~ The Cabinet is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control as detailed in the Council's Corporate Debt Recovery Policy.

### **Payments to Employees and Members**

~~64-63.~~ The ~~Service Director—Shared Services and Customer Support~~ ~~Associate Director, People and Business Services~~ is responsible for all payments of salaries and wages to staff, including payments for overtime, and for payment of allowances to Members.

### **Taxation**

~~65-64.~~ The Chief Finance Officer is responsible for advising ~~Corporate the~~ Directors in regards to all taxation issues that affect the Council.

~~66-65.~~ The Chief Finance Officer is responsible for maintaining the Council's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

### **Trading Accounts/Business Units**

~~67-66.~~ The Chief Finance Officer is responsible for issuing advice in respect of the operation of trading accounts and business units.

## **EXTERNAL ARRANGEMENTS**

### **Introduction**

~~68-67.~~ ~~The Wiltshire~~ Council provides a distinctive leadership role for the community and brings together the contributions of the various stakeholders, and promotes improvements to the economic, social and environmental well being of Wiltshire.

### **Partnerships**

~~69.~~ ~~The Cabinet is responsible for approving delegations, including frameworks for partnerships, and is the focus for collaborative~~

~~arrangements with other local public, private, voluntary and community sector organisations to address local needs.~~

~~70. The Cabinet can delegate functions, including those relating to partnerships, to officers as determined by the Council's scheme of delegation as outlined within its Constitution, although where functions are delegated, the Cabinet remains accountable for them to Council.~~

~~71-68.~~ The Chief Finance Officer is responsible for maintaining a register of partnerships, recording full details of the parties involved, the purpose of the partnership and of the accounting arrangements in place (including identification of the Accountable Body) in accordance with Part 11.

~~72-69.~~ Partnerships (as defined in the Procurement and Contract Rules) are expected to adopt these Financial Regulations, where appropriate, or an equivalent version approved by the Chief Finance Officer.

~~81. The Chief Executive (or a nominated officer), represents the Council on partnership and external bodies as required by statute or the Council.~~

~~73-70.~~ 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 Council.

~~74-71.~~ The Chief Finance Officer must ensure that the accounting arrangements to be adopted relating to partnerships and joint ventures are satisfactory, and must also consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies.

~~75-72.~~ The Chief Finance Officer must ensure that there has been a full and comprehensive appraisal of risks, and that there is a shared understanding of those risks, before agreements are entered into with external bodies.

~~76-73.~~ Corporate-The Directors are responsible for ensuring that appropriate advice on legal and taxation consequences, together with relevant approvals are obtained before any negotiations are concluded in relation to work with external bodies.

## External Funding

~~77-74.~~ The Chief Finance Officer is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the Council's accounts.

## Work for Third Parties

~~82. The Cabinet is responsible for approving the contractual arrangements for any work for third parties or external bodies in excess of £1,000,000.~~

## Area Committees

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**Comment [a8]:** Reference to joint ventures removed as not referred to in the constitution

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78.75. The Cabinet delegates the responsibility for the administration of all budgets and grants allocated to support local community networks through its Area Board structure. The activities of these Boards are however, governed by these Financial Regulations and Procedure Rules.

## SECTION B – FINANCIAL PROCEDURES

### FINANCIAL MANAGEMENT

#### GENERAL

1. These financial procedures apply to all parts of the Council through the approved Scheme of Delegation.

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#### FINANCIAL MANAGEMENT STANDARDS

##### Why is this important?

2. All staff and members have a duty to abide by the highest standards of probity in dealing with financial issues, and the Council is responsible for ensuring that all members, employees and anyone working on its behalf understand the rules and that adequate controls are in place to ensure their observance.

##### Key controls

3. The key controls and control objectives for financial management standards are:

5.1 Their promotion throughout the Council.

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5.2 Monitoring systems to review compliance with financial standards, and regular comparisons of performance indicators and benchmark standards that are reported to the Cabinet and/or Council.

**Responsibilities of the Chief Finance Officer:**

- ~~4. To ensure the proper administration of the financial affairs of the Council.~~
- ~~5. To set the financial management standards and to monitor compliance with them.~~
- ~~6. To ensure proper professional practices are adhered to, and to act as head of profession in relation to standards, performance and development of finance staff throughout the Council.~~
- ~~7. To advise on the key strategic controls necessary to secure sound financial management throughout the Council.~~
- ~~8. To ensure that financial information is available to the Corporate Leadership Team and Cabinet to ensure the effective management of the Council's approved budget.~~
- ~~9. To ensure that financial information is available to enable accurate and timely monitoring and reporting of comparisons of national and local financial performance indicators.~~

**Responsibilities of Corporate Directors:**

- ~~12. To promote and ensure strict adherence by all staff in their departments to the financial management standards and practices set by the Chief Finance Officer.~~

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**MANAGING EXPENDITURE**

**Budget Virement** SCHEME OF VIREMENT

**Why is this important?**

- ~~1. 13.~~ The scheme of virement is intended to enable the Cabinet, ~~Corporate~~ Directors and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the Council.
- ~~4.2.~~ Decisions of Cabinet, or of a Cabinet sub-committee, of an individual Cabinet member, an Officer, an area committee or through joint arrangements discharging Cabinet functions to implement Council policy, must not exceed the budget allocated to each service area. However, virement can be made across services or divisions of service providing it is made within in accordance with Financial Procedure Rules as set out below this scheme of virement.

**Key controls**

- ~~3. 14.~~ Key controls for the scheme of virement are:

~~3.1~~—The scheme is administered by the Chief Finance Officer within guidelines set by the Council, and any variation to the scheme requires the approval of Council.

~~3.1~~

3.2 The overall budget is agreed by the Cabinet and approved by the Council, and budget managers are authorised to incur expenditure in accordance with those estimates and within that approved framework.

3.3 Virement must not create additional an overall budget liability and Corporate Directors are expected to exercise their discretion in managing their budgets responsibly and prudently.

~~3.4~~—Virement should not support recurring expenditure through one-off sources of saving or additional income, or by creating future commitments.

~~3.53.4~~

#### **Process Procedure**

4. ~~15~~—The procedures for budget virement are:

4.1 For amounts up to £100,000 ~~Service Associate~~ Directors may authorise the transfer of funds between budget heads within their own service.

4.2 For amounts up to £100,000 funds may be transferred between different services within the same department provided that both ~~Service Associate~~ Directors responsible agree.

4.3 For amounts up to £250,000 ~~the a~~ Corporate Director responsible for the service may authorise the transfer of funds between different budget heads providing that the overall budget for the department remains the same.

4.4 For amounts up to £250,000 funds may be transferred between different departments provided that both of the Corporate Directors responsible agree.

4.5 For amounts over £250,000 and up to £500,000 a transfer may take place providing that the action is agreed with the ~~Section 151 Chief Finance~~ Officer, a joint report is produced by ~~the a~~ Corporate Director ~~concerned~~, and that the ~~Section 151 Chief Finance~~ Officer which informs the Cabinet of the decision and of the transaction.

4.6 For amounts greater than £500,000 a joint report by the Corporate Director (or Directors) concerned and ~~the Section 151~~the Chief Finance Officer must be submitted to Cabinet for consideration.

4.7 For amounts greater than £500,000 and where the virement represents a departure from the Council's approved policy framework, approval of Council is required following a recommendation from the Cabinet.

5 ~~The Chief Finance Officer is responsible for monitoring and actioning all virements, confirming which requests for virement should be referred to Cabinet and taking action where necessary and reporting to Cabinet.~~

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**Responsibilities of the Chief Finance Officer**

~~16. To monitor all virements and confirm which requests for virement should be referred to Cabinet.~~

**Responsibilities of Corporate Directors**

~~17. Corporate Directors may exercise the scheme of virement on budgets under their control in accordance with the limits and procedures as set out above.~~

~~18. However, any virement that is likely to impact on the level of service activity of another Corporate Director shall only be implemented after agreement with the relevant Corporate Director.~~

~~19. No virement relating to a specific financial year shall be made after 31 March in that year.~~

~~20. The use of virement should be carefully controlled and monitored and the movement of monies should be restricted to one transaction to or from any specific budget in any financial year, other than with the approval of the Chief Finance Officer.~~

~~56. Contingency sums intended for allocation during the year should be treated as variation not ~~not be treated~~ as virement, providing that the amount is used in accordance with the purposes for which it has been established.~~

**TREATMENT TREATMENT OF YEAR- END BALANCES RESULTING FROM OVER/UNDER SPENDING**

**Why this is important?**

~~7. The Council's scheme of virement sets out the authority's treatment of year-end balances ~~and~~ is administered by the ~~Section 154~~ Chief Finance Officer within guidelines set by ~~the Full~~ Council.~~

~~8. The rules below cover arrangements for the transfer of resources between accounting years, i.e. the carry-forward of balances arising from over/under spending from within an approved budget.~~

~~7. Year end balances may be carried forward in accordance with the Council's Financial Procedure Rules as set out below.~~  
~~Any variation from the scheme of virement requires the approval of the Council.~~

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~~The rules below cover arrangements for the transfer of resources between accounting years, i.e. the carry forward of balances arising from over/under spending from within an approved budget.~~

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## Key Controls

9. The key controls for the treatment of year-end balances are ensuring that 24. — Aappropriate accounting procedures are in operation to ensure that carried forward totals are correct, and that expenditures and incomes are accounted for in the correct financial year.

### Procedure

10. The Chief Finance Officer is responsible for the treatment of year-end balances within the guidelines approved by the Council, and ensuring that the overall position on over/under spending is reported in accordance with the approved policy
11. The Cabinet and ~~the Senior Management Board~~the Directors will regularly monitor overall budgets, and individual Corporate Directors ~~will not only be responsible for their own budgets, but will also be~~ jointly responsible for balancing the corporate budget
12. ~~Corporate~~All Directors should as far as possible ensure that any over spending arising from the operation of budgets within their control, can be met from compensatory under spending from other budgets within their area of responsibility, before any such balances are carried forward into the next financial year.
13. Overspends which cannot be met from under-spends in this way may be carried forward, but will then become the first call on service estimates in the following year other than in exceptional circumstances, and following a report to, and the approval of, Cabinet.
8. —
14. Net under spends remaining at the year-end may only be carried forward subject to a report being submitted to Cabinet detailing the nature of any under spend (or of additional Income), and outlining a full proposal for the its use where the under-spend exceeds 5% of the individual budget heading or £100,000 whichever is less.
15. The assumption will be that under spends on departmental or service budgets will be used to supplement the Council's reserves unless dealt with in paragraph 14.

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|

### **Responsibilities of the Chief Finance Officer:**

~~25. To administer the scheme of year-end balances within the guidelines approved by the Council, and to ensure that the overall position on over/under spending is reported in accordance with the approved policy.~~

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### **Responsibilities of Corporate Directors:**

~~26. The Cabinet and the Senior Management Board will regularly monitor overall budgets, and individual Corporate Directors will not only be responsible for their own budgets, but will also be jointly responsible for balancing the corporate budget.~~

~~27. Corporate Directors should as far as possible ensure that any over spending arising from the operation of budgets within their control, can be met from compensatory under spending from other budgets within their area of responsibility, before any such balances are carried forward into the next financial year.~~

~~28. Overspends which cannot be met from under spends in this way may be carried forward, but will then become the first call on service estimates in the following year other than in exceptional circumstances, and following a report to, and the approval of, Cabinet.~~

~~29. Not under spends remaining at the year end may only be carried forward subject to a report being submitted to Cabinet detailing the nature of any under spend (or of additional income), and outlining a full proposal for the its use where the under spend exceeds 5% of the individual budget heading or £100,000 whichever is less.~~

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~~30. The assumption will otherwise be that under spends on departmental or service budgets will be used to supplement the Council's reserves.~~

Comment [m9]: should be first assumption, with caveat for why not.

## **ACCOUNTING POLICIES**

### **Why this is important?**

~~9.16.~~ The Chief Finance Officer is responsible for the preparation of the Council's statement of accounts, in accordance with proper practices as set out in the format required by the relevant Code of Practice currently Code of Practice on Local Authority Accounting in the United Kingdom 2012/2013 and the Service Reporting Code of Practice 2012/2013, supported by International Financial Reporting Standards (IFRS).for each financial year ending 31st March.

### **Key Controls**

~~10.17.~~ ~~32.~~ The key controls for accounting policies are:



17.1 Systems of internal control are in place to ensure that financial transactions are lawful.

~~40.4~~17.2 Suitable accounting policies are selected and applied consistently.

~~40.2~~17.3 Proper accounting records are maintained.

~~40.3~~17.4 Financial statements are prepared which present fairly the financial position of the Council and its expenditure and income.

### **Procedure**

#### **Responsibilities of the Section 151 Officer**

~~11.~~ 33. The Chief Finance Officer is responsible for selecting suitable accounting policies and to ensure that they are applied consistently, and that they are set out in the Council's statement of accounts for the 31 March each year, and cover such items as:

~~12.~~

~~13.~~ separate accounts for capital and revenue transactions;

~~14.~~ the basis on which debtors and creditors at year end are included in the accounts;

~~15.~~ details on substantial provisions and reserves;

~~16.~~ fixed assets;

~~17.~~ capital charges and depreciation;

~~18.~~ collection fund accounts

~~19.~~ stocks and stores and works in progress;

~~20.~~ accounting for value added tax;

~~21.~~ government grants;

~~22.~~ leasing;

~~23.~~ pensions.

~~24.~~18.

#### **Responsibilities of Corporate Directors:**

~~25.~~19. ~~34.~~ 34. The Directors All staff ~~to~~ must adhere to the accounting policies and guidelines approved by the Section 151 Chief Finance Officer.

### **ACCOUNTING RECORDS AND RETURNS**

#### **Why is this important?**

~~20.~~ 35. Maintaining proper accounting records is one of the ways in which the Council discharges its responsibility for stewardship of public resources, and the Council has a statutory responsibility to prepare its annual accounts to show a true and present fair view of the financial position and its operations during for the year.

**Comment [a10]:** Not an exhaustive list

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**Comment [a11]:** Amended for clarity

| ~~26.21.~~ These accounts are subject to external audit, and this audit provides assurance that the accounts are prepared properly, that proper accounting practices have been followed and that quality arrangements have been made for securing economy, efficiency and effectiveness in the use of the Council's resources.

### **Key Controls**

| ~~22. 37.~~ — The key controls for accounting records and returns are:

| ~~26.122.1~~ All Cabinet Members, finance staff and budget managers operate within the required accounting standards and timetables.

| ~~26.222.2~~ All the Council's transactions, material commitments, contracts and other essential accounting information are recorded completely, accurately and on a timely basis.

| ~~26.322.3~~ Procedures are in place to enable accounting records to be reconstituted in the event of systems failure.

| ~~26.422.4~~ Reconciliation procedures are carried out to ensure transactions are correctly recorded.

| ~~26.522.5~~ Prime documents are retained in accordance with legislative and other requirements.

### **~~Responsibilities of the Chief Finance Officer~~Procedure**

| ~~27.23.~~ The Chief Finance Officer determines the accounting procedures and records for the Council, and is responsible for arranging the compilation of all accounts and accounting records under his or her direction.

| ~~28.24.~~ The Chief Finance Officer should comply with the following principles when allocating accounting duties:

| ~~24.1~~ Separating the duties of providing information about sums due to or from the Council and the calculating, checking and recording of these sums from the duty of collecting or disbursing them.

| ~~28.124.2~~ Employees with the duty of examining or checking the accounts of cash transactions must not themselves be engaged in these transactions.

| ~~29.25.~~ The Chief Finance Officer should make proper arrangements for the audit of the Council's accounts in accordance with the Accounts and Audit Regulations 2003, and ensure that all claims for funds including grants are made by the due date.

- ~~30-26.~~ The Chief Finance Officer should prepare a draft set of accounts ~~for consideration and approval by the Audit Committee (on behalf of the Council)~~, on or before the 30 June of each year.
- ~~31-27.~~ The Chief Finance Officer should publish the audited accounts of the Council for each financial year, in accordance with the statutory timetable.
- ~~32-28.~~ The Chief Finance Officer should administer the Council's arrangements for under- and overspendings to be carried forward to the following financial year in accordance with the procedure set out above.
- ~~33-29.~~ The Chief Finance Officer should also ensure the proper retention of financial documents in accordance with the requirements set out in the Council's Document Retention schedule policy.

### **~~Responsibilities of Corporate Directors~~**

- ~~34-30.~~ Corporate-The Directors should consult and obtain the approval of the Chief Finance Officer before making any changes to accounting records and procedures.
- ~~35-31.~~ Corporate-The Directors should maintain adequate records to provide a management trail leading from the source of income/expenditure through to the accounting statements.
- ~~36-32.~~ Corporate-The Directors should supply information required to enable the statement of accounts to be completed in accordance with guidelines issued by the Chief Finance Officer.

### **Retention of Documents and Records**

- ~~37-33.~~ The Council is required by statute to retain documents and records for varying degrees of time, and these are set out within its Document Retention policy.
- ~~38-34.~~ The Money Laundering Regulations 2007 require all businesses, including certain areas of work undertaken by the Council, to carry out a "Customer Due Diligence Procedure". The Council therefore has a statutory duty to identify the client and verify the client's identity on the basis of documents, data or information obtained from a reliable and independent source.
- ~~39-35.~~ There is also a statutory requirement of record keeping in respect of this procedure as follows:
- Copies of, or references to, the evidence obtained of a customer's identity for five years after the end of the customer relationship, or five years from the date when the transaction was completed.

- Supporting records relating to a customer relationship or occasional transactions for five years from the date when the transaction was completed in relations to records relating to the transaction and for all other records for five years after the end of the customer relationship.

36. ~~51.~~—In relation to customer identification the Council must keep:

- A copy of or details about the identification document presented and verification evidence obtained, or
- Information about where the evidence can be obtained.

37. ~~52.~~—This section on money laundering should also be read in conjunction with the Council's approved Anti Money Laundering Policy and detailed guidance notes.

## THE ANNUAL STATEMENT OF ACCOUNTS

### Why is this important?

38. ~~53.~~—The Council has a statutory responsibility to prepare its own accounts and to present fairly its operations during the year, and has delegated responsibility for approving the statutory annual statement of accounts to the Audit Committee.

### Key controls

39. ~~54.~~—The key controls for the annual statement of accounts are:

- The Council is required to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of these affairs (The Chief Finance Officer – The Section 151 Officer).
- The Council's statement of accounts must be prepared in accordance with proper practices as set out in the *Code of Practice on Local Authority Accounting in the United Kingdom*.: ~~A Statement of Recommended Practice (the SORP) (CIPFA/LASAAG)~~

## **Procedures Responsibilities of the Chief Finance Officer (The Section 151 Officer)**

~~40. 55.~~—The Chief Finance Officer should draw up the timetable for final accounts preparation and to advise members, staff and external auditors accordingly, and;

~~40.1~~ Select suitable accounting policies and apply them consistently.

~~40.140.2~~ Make judgements and estimates that are reasonable and prudent.

~~40.240.3~~ Comply with Code of Practice on Local Authority Accounting in the United Kingdom~~the Statement of Recommended practice (the SORP).~~

~~40.340.4~~ Sign and date the Statement of Accounts and the associated Annual Governance Statement for the Council for the year ended ~~ed~~ 31 March, and publish the statement of accounts in accordance with the statutory timetable together with the annual audit letter.

## **Responsibilities of Corporate Directors**

~~40.41.~~ Corporate~~The~~ Directors should comply with accounting guidance provided by the Chief Finance Officer and supply information when required.

## **FINANCIAL PLANNING**

### **BUDGETING**

#### **Why is this important?**

~~41.42.~~ ~~57.~~—The format of the budget determines the level of detail to which financial control and management will be exercised.

#### **Key controls**

~~42.43.~~ ~~58.~~—The key controls for the budget format are that:

- It complies with all legal requirements.
- It complies with CIPFA's Best Value Accounting—any relevant Code of Practice.
- It reflects the accountabilities of service delivery.

## **Responsibilities of the Chief Finance Officer Procedure**

~~44.~~ The Chief Finance Officer is responsible for~~59.~~—To advise ~~advising~~ the Cabinet on the format of the budget that is then approved by the Council.

~~43.~~—

~~44. Responsibilities of Corporate Directors~~

~~45.~~

~~46-45.~~ ~~60.~~ The Directors shall comply with accounting-budgeting guidance provided by the Chief Finance Officer.

## Revenue budget preparation, monitoring and control

### Why is this important?

~~47-46.~~ The revenues budget must be constructed-prepared so as to ensure that resource allocation properly reflects the service plans and priorities of the Council.

~~48-47.~~ Budgets are needed so that the Council can plan, authorise, monitor and control the way money is allocated and spent, and it is illegal for the Council to budget for a deficit.

~~49-48.~~ Budget management ensures that once the budget has been approved by the Council resources are used for their intended purposes and are properly accounted for.

~~50-49.~~ Budgetary control is a continuous process, enabling the Council to review and adjust its budget targets during the financial year, and it also provides the mechanism that calls to account managers for defined elements of the budget.

~~51-50.~~ By continuously identifying and explaining variances against budgetary targets, the Council can identify changes in trends and resource requirements at the earliest opportunity.

~~52.~~ ~~The Council operates within an annual cash limit, approved when setting the overall budget, and to ensure that the Council does not over spend; each service is required to manage its own expenditure within the cash limited budget allocated to it.~~

~~53-51.~~ For the purposes of budgetary control by managers, a budget will normally be 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 a Corporate Director's scheme of delegation. ~~[delete]~~

Comment [a12]: Repeated in para 55

## Key controls

~~52.~~ ~~68.~~ The key controls for managing and controlling the revenue budget are:

~~68.1~~ ~~Budget managers are responsible only for income and expenditure that they can influence.~~

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52.1 There is a nominated budget manager for each cost centre heading.

- 52.2 Budget managers follow an approved certification process for all expenditure.
- 52.3 Incomes and expenditures are properly recorded and accounted for.
- 52.4 Performance levels and levels of service are monitored in conjunction with the budget, and action is taken to align service outputs and budget when necessary.

**Responsibilities of the Chief Finance Officer Procedures**

~~54.53. 69.~~ The Chief Finance Officer shall establish an appropriate framework of budgetary management and control that ensures that:

- 53.1 Budget management is exercised within annual ~~cash limits~~ approved budgets unless the Council agrees otherwise.
- 53.2 Each ~~Corporate Director~~ nominated budget manager receives regular timely budget monitoring reports, ~~compiled on an accruals basis that is~~ are sufficiently detailed to enable them to fulfil their budgetary responsibilities.
- 53.3 Expenditure is committed only against an approved budget head.
- 53.4 All officers responsible for committing expenditure comply with relevant guidance, and the financial regulations (e.g. corporate procurement guidelines, compliance with contracting standing orders etc).
- 53.5 ~~Each cost centre has a single named manager, determined by the relevant Corporate Director.~~ As a general principle, budget responsibilities should be aligned as closely as possible to the decision-making process that commits expenditure.
- 53.6 All significant variances from approved budgets are investigated and reported on by nominated budget managers on a regular basis.
- 53.7 Reports are provided to Cabinet and/or Full Council on:
- The robustness of these estimates.
  - The adequacy of the proposed financial reserves.
  - ~~The inadequacy of controlled reserves~~ earmarked reserve position.

~~54. 70.~~ The Chief Finance Officer should also:

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~~Administer the Council's scheme of virement in accordance with procedures set out above.~~

~~54.1~~ Submit reports to the Cabinet and Council ~~in consultation with the relevant Corporate Director, where a Corporate Director is unable to balance expenditure and resources within approved budgets with recommendations to balance any budget shortfalls.~~

~~54.154.2~~ Prepare and submit reports on the Council's projected income and expenditure compared with the budget on a regular basis.

~~54.2~~

~~54.3~~

~~54.3~~ Encourage the best use of resources and value for money by working with ~~Corporate the~~ Directors to identify opportunities to improve economy, efficiency and effectiveness.

~~55.~~

~~56.~~

~~57. Responsibilities of Corporate Directors~~

~~58.~~

~~59.55.~~ ~~Corporate The~~ Directors should maintain budgetary control within their ~~departments services~~ and ensure that all income and expenditure is properly recorded and accounted for.

~~60.56.~~ ~~Corporate The~~ Directors should ensure that an accountable budget manager is identified for each item of income and expenditure under their control (as a general principle, budget responsibility should be aligned as closely as possible to the decision-making that commits expenditure).

~~61.57.~~ ~~Corporate The~~ Directors should ensure that spending remains within the service's ~~overall cash limit budget~~, and that individual budgets ~~s heads~~ are not overspent, by monitoring ~~the budget and and~~ taking appropriate corrective action where significant variations from the approved budget are forecast.

~~62.58.~~ ~~Corporate The~~ Directors should ensure that a monitoring process is in place to review performance levels/levels of service in conjunction with the budget and that it is operating effectively.

~~63.59.~~ ~~The Directors shall P~~prepare and submit to the Cabinet reports on the projected expenditures compared with budgets, in consultation with the Chief Finance Officer.

~~64.60.~~ ~~The Corporate Directors shall E~~ensure that prior approval by ~~the Full~~ Council or Cabinet (as appropriate) is sought for new proposals, whatever ~~the~~ amount ~~involved,~~ that:



- 60.1 Create financial commitments in future years.
- 60.2 Change existing policies, or initiate new or cease existing policies.
- 60.3 Materially extend or reduce the Council's services

~~71. Corporate Directors should also ensure compliance with the scheme of virement.~~

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## Budgets and Medium-Term Planning

### ~~Why is this important?~~

- ~~65-61.~~ The Council is a complex organisation responsible for delivering a wide variety of services, and it needs to plan effectively and to develop systems to enable scarce resources to be allocated in accordance with carefully weighted priorities.
- ~~66-62.~~ The budget is a spending plan and the financial expression of the Council's plans and policies, and it must be constructed so as to ensure that resource allocation properly reflects the service plans and priorities of the Council.
- ~~67-63.~~ Medium term planning involves a planning cycle in which managers develop their own plans, adding to the Council's Medium Term Financial Strategy (MTFS) as each year passes, to ensure that the Council is always preparing for events in advance.

### Key controls

~~68-64.~~ The key controls in place for budgets and medium term planning are:

- 64.1 Specific budget approval for all expenditure.
- 64.2 Budget managers assist in the development of budgets and service standards for which they will be held responsible.
- 64.3 Monitoring processes are in place to review the effectiveness and operation of budget preparation, and to ensure that corrective action is taken as and when required.

~~69. Responsibilities of the Chief Finance Officer~~

~~70.~~

~~71-65. 82.~~ The Chief Finance Officer should:

- ~~64.465.1~~ Prepare and submit reports on budget and medium-term prospects to the Cabinet, including resource constraints set by the Government.

~~64.565.2~~ Determine the detailed form of revenue estimates and the methods for their preparation, consistent with the budget approved by ~~the Full~~ Council, and after consultation with the Cabinet and Corporate Directors.

~~64.665.3~~ Prepare and submit reports to the Cabinet on the aggregate spending plans ~~of departments of services~~ and on the resources available to fund them, identifying where appropriate, the implications for the level of council tax to be levied.

~~64.765.4~~ Advise on the medium term implications of spending decisions.

~~64.865.5~~ Encourage the best use of resources and value for money by working with ~~Corporate~~ Directors 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.

~~64.965.6~~ Advise ~~the Full~~ Council on Cabinet proposals in accordance with section 151 of the Local Government Act 1972.

### **Responsibilities of Corporate Directors**

~~66.~~ ~~Corporate The~~ Directors should prepare estimates of income and expenditure, ~~in the form as may be prescribed by the Chief Finance Officer.~~ in consultation with the Chief Finance Officer for submission to Cabinet, and prepare budgets that are consistent ~~with any relevant cash limits,~~ the Council's annual budget cycle, and with guidelines issued by the Cabinet.

~~72.~~ ~~The format should be prescribed by the Chief Finance Officer in accordance with the Council's general directions.~~

~~73-67.~~ ~~Corporate The~~ Directors should integrate financial and budget plans into service planning, so that budget plans can be supported by financial and non-financial performance measures.

~~74-68.~~ In consultation with the Chief Finance Officer, and in accordance with issued guidance and timetables, ~~Corporate the~~ Directors should prepare detailed draft revenue and capital budgets for consideration by the appropriate committee.

~~75-69.~~ When drawing up draft budget requirements, ~~Corporate the~~ Directors should have regard to:

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~~64.1069.1~~ Spending patterns and pressures revealed through the budget monitoring process.

~~64.1169.2~~ Legal requirements.

~~64.1269.3~~ Requirements defined by ~~the Full~~ Council in its approved policy framework.

~~64.1369.4~~ Initiatives already under way.

### Capital budget preparation, monitoring and control

~~76.~~ Why is this important?

~~77.~~

~~78-70.~~ Capital expenditure involves acquiring or enhancing fixed assets with a long-term value to the Council, such as land, buildings, and major items of plant, equipment or vehicles.

~~79-71.~~ Capital assets support the delivery of services and create long term financial commitments for the future in the form of financing costs and ongoing revenue running costs.

~~80-72.~~ The procedures that follow should be read in conjunction with the Capital Asset Strategy, ~~Contract Procedure- Procurement and Contract~~ Rules and Capital Guidance issued by the Chief Finance Officer.

~~81-73.~~ The Government places strict controls on Council borrowing through the Prudential Code, and capital expenditure should form part of an investment strategy and be carefully prioritised in order to maximise the benefit of scarce resources.

### Key controls

~~74.~~ ~~92.~~ The key controls for capital programmes are:

74.1 Specific approval is required by Council for the programme of capital expenditure.

74.2 ~~Expenditure on capital schemes is subject to the approval of the Chief Finance Officer.~~ ~~[delete]~~

74.3 A business case and option appraisal for each scheme including cost estimates, project plan, progress targets and associated long term revenue implications is prepared for each capital project for approval by the Cabinet and Full Council as deemed necessary by the Chief Finance Officer.

**Comment [a13]:** Approval not required as long as within approved budget.

74.4 Approval by the Cabinet where capital schemes are to be financed from the revenue budget, up to a specified amount, and subject to the approval of the Council, where the expenditure exceeds this amount.

74.5 Proposals for improvements and alterations to buildings must be approved by the appropriate officer, Corporate Director, or Cabinet depending on the size and cost of the scheme.

**Comment [a14]:** Inserted for clarity

74.6 Schedules for individual schemes within the overall budget approved by the Council must be submitted to the Cabinet for approval (for example, minor works), or under other arrangements approved by the Council.

74.7 The development and implementation of Asset Management plans.

74.8 Accountability for each proposal is accepted by a named manager.

74.9 Monitoring of progress in conjunction with expenditure and comparison with approved budget.

### **Responsibilities of the Chief Finance Officer Procedure**

~~82.75.~~ The Chief Finance Officer should prepare capital estimates jointly with ~~Corporate the~~ Directors ~~and the Chief Executive~~ and to report them to the Cabinet for approval.

~~83.76.~~ The Cabinet will make recommendations on the capital estimates and on any associated financing requirements to ~~the Full Council, and~~ Cabinet Member approval is required where a ~~Corporate~~ Director proposes to bid for, or exercise additional borrowing ~~approval which is~~ not anticipated in the capital programme. ~~as e~~ Additional borrowing ~~may~~ increase the Council's financing costs and therefore create a future ongoing commitment.

~~84.77.~~ The Chief Finance Officer should prepare and submit reports to the Cabinet on the projected income, expenditure and resources compared with the approved estimates.

~~85.78.~~ The Chief Finance Officer should issue guidance in respect of capital schemes and controls, which sets out the definition of "capital" having regard to Government regulation and accounting requirements. The Directors should comply with this guidance and ensure that all capital proposals have undergone a project appraisal.

~~86.79.~~ The Chief Finance Officer should monitor the overall capital programme, and liaise with the appropriate Corporate Director to ensure that planned corrective action is reported to Cabinet wherever expenditures are likely to significantly exceed budgetary provision.

~~87-80.~~ A report should be presented to the Cabinet and ~~for the Full~~ Council where in the opinion of the Chief Finance Officer, the approved prudential indicators for the authorised limit for external debt, are likely to be breached; setting out what action, if any, should be taken.

### **Responsibility of Corporate Directors**

~~93.~~ ~~Corporate Directors should comply with guidance concerning capital schemes and controls issued by the Chief Finance Officer, and ensure that all capital proposals have undergone a project appraisal.~~

~~88-81.~~ ~~The Corporate~~ Directors should prepare regular reports reviewing the capital programme provisions for their ~~departmenservice area~~, and a quarterly return of estimated final costs of schemes in the approved capital programme for submission to the Chief Finance Officer.

~~89-82.~~ ~~The Corporate~~ Directors should also ensure that adequate records are maintained for all capital contracts, and should only proceed with projects when there is adequate provision in the capital programme and with the agreement of the Chief Finance Officer where required.

~~90-83.~~ ~~The Corporate~~ Directors should prepare and submit reports, jointly with the Chief Finance Officer, to the Cabinet, for any variation in contract costs greater than the approved limits. The Cabinet may meet cost increases of up to 5% by virement from savings elsewhere within their capital programme.

~~91-84.~~ ~~The They Directors~~ should also ensure that credit arrangements, such as leasing agreements, are not entered into without the prior approval of the Chief Finance Officer and, ~~if applicable~~, seek approval of the scheme through the capital programme.

~~92-85.~~ ~~The Corporate~~ Directors should consult with the Chief Finance Officer and seek Cabinet approval where a proposal to bid for supplementary credit approvals from Government departments to support expenditure, has not previously been included in the current year's capital programme.

### **Maintenance and use of Reserves**

~~93-86.~~ The Council, subject to sections 25-27 of the Local Government Act 2003, must decide on the level of general reserves it wishes to maintain, although they should be at prudent and appropriate level to meet the Council's needs, and determined upon the advice of the Chief Finance Officer.

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| ~~94-87.~~ Reserves enable the Council to plan and operate efficiently, and provide contingency against the impact of unexpected events, and for planned purposes, ~~such as the purchase or renewal of capital items.~~

### **Key controls**

| ~~95-88.~~ Reserves should be maintained in accordance with the Code of Practice on Local Accounting in the United Kingdom: ~~A Statement of Recommended Practice (CIPFA/LASAAC)~~ and the Council's agreed accounting policies.

| ~~96-89.~~ For each reserve established its nature and purpose, together with the anticipated timescales for use, should be clearly identified and agreed and reviewed with the Chief Finance Officer on a regular basis.

| ~~97-90.~~ The Cabinet must approve the use of any reserve by the relevant budget holder, which has not been previously budgeted for and approved.

## ~~Responsibilities of the Chief Finance Officer~~

- ~~98-91. It is the responsibility of the Chief Finance Officer to advise the Cabinet and/or the Council on prudent levels of reserves for the Council, as part of the three-year revenue and capital forward budget process, after carrying out a financial risk management assessment, and taking account of the advice of the Council's external auditor.~~
- ~~99-92. It is the responsibility of the Chief Finance Officer to report to the Cabinet and/or the Council on the adequacy of the proposed level of financial reserves held by the Council.~~
- ~~100-93. It is the responsibility of the Chief Finance Officer to report to the Cabinet and/or the Council where in relation to the previous financial year it appears that a controlled reserve is or is likely to be inadequate, stating:~~
- ~~• The reasons for that situation.~~
  - ~~• The appropriate action required to prevent such a situation arising in relation to the corresponding reserve for the financial year under consideration.~~

## ~~Responsibilities of Corporate Directors~~

- ~~401.—It is the responsibility of the Directors to ensure that reserves are used only for the purposes for which they are intended and to agree this with the Chief Finance Officer.~~
- ~~402.—~~
- ~~To agree and review on a regular basis with the Chief Finance Officer, the nature and use of all reserves under their control.~~

~~103-94.~~

## RISK MANAGEMENT AND CONTROL OF RESOURCES

### RISK MANAGEMENT

- ~~404.—Why is this important?~~
- ~~405.—~~
- ~~406.—All organisations, whether private or public sector, face risks to people, property and continued operations.~~
- ~~407-95. Risk is the chance or possibility of loss, damage, injury or failure to achieve objectives caused by an unwanted or uncertain action or event to people, property or the continued operations of the Council; and Risk management is the planned and systematic approach to the identification, evaluation and control of risk.~~

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~~96.~~ The objective of risk management is to secure the assets of the Council and to ensure its continued financial and organisational well being and is therefore, an integral part of good business practice.

~~108-97.~~ 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 control these risks effectively.

~~109-98.~~ It is the overall responsibility of Council to approve the risk management strategy, and to promote a framework and culture of risk management throughout the Council.

~~110-99.~~ The Audit Committee should monitor and review the effectiveness of the Council's risk management strategy and its application throughout the Council.

### **Key Controls**

~~111-100.~~ ~~121.~~ The key controls for risk management are:

~~74.10100.1~~ Ensuring that procedures are in place to identify, assess, prevent or contain material known risks, and these procedures are operating effectively throughout the Council.

~~74.11100.2~~ Maintaining a continuous monitoring process and regularly reviewing the effectiveness of risk reduction strategies and their operation.

~~74.12100.3~~ Managers know that they are responsible for managing relevant risks and are provided with relevant information on risk management initiatives.

~~74.13100.4~~ Ensuring that suitable provision is made for losses that might result from the risks that are difficult to mitigate.

~~74.14100.5~~ Acceptable levels of risk are determined and insured against where appropriate.

~~74.15100.6~~ The Council has identified business continuity plans for implementation in the event of a disaster that could result in significant loss or damage to its resources.

### **~~Responsibilities of the Service Director – Performance~~**



112.101. ~~122.~~ ~~\_\_\_\_\_~~ ~~The Associate Directors are responsible for~~ ~~To~~ preparing and promoting the Council's risk management policy statement, and develop risk management controls in conjunction with ~~other~~ ~~the~~ Corporate Directors.

~~113. Responsibilities of the Chief Finance Officer,~~

~~114.~~

~~115-102.~~ The ~~Chief Finance Officer~~ Associate Director, People and Business Services should ensure that the Council has suitable insurance arrangements in place to protect its interests, fulfil its statutory obligations, and all responsibilities in respect of staff and the public.

~~116-103.~~ The Chief Finance Officer should effect corporate insurance cover through external insurance and/or internal funding, and to negotiate all claims in consultation with other officers, where and when necessary.

#### ~~[delete] Responsibilities of Corporate Directors~~

~~104. To notify the Chief Finance Officer immediately of any loss, liability or damage that may lead to a claim against the Council, together with any information or explanation required by the Chief Finance Officer or the Council's insurers.~~

~~117. To take responsibility for risk management, having regard to advice from the Service Director—Performance and other specialists.~~

~~118-105.~~ ~~The Corporate Directors should take responsibility for risk management and undertake~~ To ensure that there are regular reviews of risk within their ~~departments~~ service areas in consultation with the Associate Directors, and ~~to~~ notify the ~~Service Director—Performance and/or the Chief Finance Officer~~ Associate Director, People and Business Services promptly of all new risks, properties or vehicles that require insurance, and of any factors that may affect existing insurances.

~~119-106.~~ ~~The Corporate Directors should~~ To consult the Chief Finance Officer and the ~~Head of Legal and Democratic Services~~ Associate Director, Legal and Governance on the terms of any indemnity that the Council is requested to give.

~~120-107.~~ To ensure that employees, or anyone covered by the Council's insurances, do not admit liability, or make any offer to pay compensation that may prejudice the assessment of liability in respect of any insurance claim.

#### INTERNAL CONTROLS

~~121. Why is this important?~~

~~122.~~

~~123-108.~~ The Council is a complex organisation and is required to fulfil statutory obligations, and therefore requires internal controls to manage and monitor progress towards its strategic objectives.

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Comment [a15]: Deleted as not done in practice and not workable.

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~~109.~~ The Council faces a wide range of financial, administrative and commercial risks, both from internal and external factors, which threaten the achievement of its objectives.

~~124.110.~~ Internal controls are therefore necessary to manage and mitigate these risks and provide mechanisms that measure achievement of:

~~74.16110.1~~ Efficient and effective operations.

~~74.17110.2~~ Reliable financial information and reporting

~~74.18110.3~~ Compliance with laws and regulations

~~74.19110.4~~ Risk management.

### Key Controls

~~125.111.~~ ~~133.~~ The key controls and control objectives for internal control systems are:

~~74.20111.1~~ Key controls should be reviewed on a regular basis, and the Council should make a formal statement annually to the effect that it is satisfied its systems of internal control are operating effectively.

~~74.21111.2~~ 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.

~~74.22111.3~~ Financial and operational control systems and procedures, which include physical safeguards for assets, segregation of duties, authorisation and approval procedures and information systems.

~~74.23111.4~~ 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~~

~~126.112.~~ ~~134.~~ ~~The Chief Finance Officer is responsible for~~ ensuring the Council puts in place an appropriate control environment which incorporates effective internal controls; and provides reasonable assurance that its operations are effective and efficient, and that it conducts business within a

framework of sound financial stewardship, probity and in full compliance with all relevant legislation and regulation.

~~127. Responsibilities of Corporate Directors~~

~~128.~~

~~129-113.~~ To manage processes and to ensure that established controls are being adhered to.

~~130-114.~~ Corporate Directors should regularly evaluate the effectiveness of controls, and ensure that their staff have a clear understanding of the consequences and implications of ~~the lack of such procedures~~ failing to apply adequate controls.

~~131-115.~~ Corporate Directors should review existing controls in the light of changes affecting the Council, removing controls that become unnecessary, ineffective, or are no longer cost effective, and establishing and implementing new controls in line with guidance from the Chief Finance Officer. ~~[delete]~~

**Comment [a16]:** Duplicated in 114 and no guidance available

## AUDIT REQUIREMENTS

### Internal Audit

#### ~~Why is this important?~~

~~132-116.~~ 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”.

~~133-117.~~ The Accounts and Audit Regulations 2003, regulation 6, more specifically require that a “relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control”.

~~134-118.~~ Accordingly, internal audit is an independent and objective appraisal function established by the Council for reviewing the system of internal control. It examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.

### Key Controls

~~135-119.~~ ~~141.~~ The key controls for internal audit are:

~~74-24~~ ~~119.1~~ That it is independent in its planning and operation.

~~74.25~~119.2 The Head of Internal Audit has direct access to the Chairman of Council, the Chairman of the Audit Committee, the Chief Executive and all levels of management.

~~74.26~~119.3 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.

**Procedures**

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## **Responsibilities of the Section 151 Officer**

~~136.120.~~ The Chief Finance Officer shall~~142. To~~ ensure that internal auditors have the authority to:

~~74.27~~120.1 Access Council premises at reasonable times.

~~74.28~~120.2 Access all assets, records, documents, correspondence and control systems.

~~74.29~~120.3 Receive any information and explanation considered necessary concerning any matter under consideration.

~~74.30~~120.4 Require any employee of the Council to account for cash, stores or any other Council asset under his or her control.

~~74.31~~120.5 Access records belonging to third parties, such as contractors, when required.

~~74.32~~120.6 Directly access ~~the Chief Executive and~~ the External Auditor.

## **121. It is the responsibility of the Directors:**

### **~~121.1~~ Responsibilities of Corporate Directors**

#### ~~121.2~~

~~121.3~~121.1 To ensure that internal auditors are given access at all reasonable times to premises, personnel, documents, records and assets that the auditors consider necessary for the purposes of their work.

~~121.4~~121.2 To ensure that auditors are provided with any information and explanations that they seek in the course of their work.

~~121.5~~121.3 To consider and respond promptly to recommendations in audit reports, and ensure that any agreed actions arising from audit recommendations are carried out in a timely and efficient fashion.

~~121.6~~121.4 ~~To notify the Chief Finance Officer immediately of any suspected fraud, theft, irregularity, improper use or misappropriation of the Council's property or resources. Pending investigation and reporting, the Corporate Director should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.~~

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| 421.7121.5 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 Head of Internal Audit prior to implementation.

|

## External Audit

### Why is this important?

~~137-122. 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. [delete]~~

~~138-123. The external auditor, as appointed from time to time, has rights of access to all documents and information necessary for audit purposes.~~

~~139-124. The basic duties of the external auditor are defined in the Audit Commission Act 1998 and the Local Government Act 1999 and the Code of Audit Practice 2010 for Local Government Bodies issued by the Audit Commission.~~ 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 March 2000 sets out the auditor's objectives to review and report upon:

**Comment [a17]:** Updated due to change in legislation.

- The financial aspects of the audited body's corporate governance arrangements.
- The audited body's financial statements.
- The audited body's arrangements for managing its performance.

~~151.~~ The Council's accounts are scrutinised by external auditors, who must be satisfied that the statement of accounts 'presents fairly' the financial position of the Council and its income and expenditure for the year in question, and complies with the legal requirements.

### Key Controls

~~140-125. 152.~~ 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.

**Comment [m18]:** changing going forward to tendering

### ~~Responsibilities of the Chief Finance Officer~~ Procedures

~~144-126. It is the responsibility of the Chief Finance Officer to~~ ensure that external auditors are given access at all reasonable times to premises, personnel, documents, records and assets that they consider necessary for the purposes of their work.

To ensure there is effective liaison between external and internal audit.



To work with the external auditor, and advise the Council, committees and Corporate Directors on their responsibilities in relation to external audit.

|

## **Responsibilities of Corporate Directors**

~~142-127.~~ **It is the responsibility of the Directors** ~~156.~~ ~~To~~ ensure that external auditors are given access at all reasonable times to premises, personnel, documents, records and assets which the external auditors consider necessary for the purposes of their work; and to ensure that all records and systems are up to date and available for inspection.

## **PREVENTING FRAUD AND CORRUPTION**

~~143.~~ **Why is this important?**

~~144.~~

~~145-128.~~ The Council will not tolerate fraud and corruption in the administration of its responsibilities.

~~146-129.~~ The Council'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.

~~147-130.~~ The Council also expects that individuals and organisations (e.g. suppliers, contractors and service providers) with which it comes into contact will act towards the Council with integrity and without thought or actions involving fraud and corruption.

## **Key Controls**

~~148-131.~~ ~~160.~~ The key controls regarding the prevention of financial irregularities are that:

~~121.8~~~~131.1~~ The Council has an effective Anti-Fraud and Corruption policy and maintains a culture that will not tolerate fraud or corruption.

~~121.9~~~~131.2~~ All members and staff act with integrity and lead by example.

~~121.10~~~~131.3~~ Corporate Directors are required to deal swiftly and firmly with those who defraud or attempt to defraud the Council or who are corrupt.

~~121.11~~~~131.4~~ High standards of conduct are promoted amongst members by the Standards Committee.

~~121.12~~~~131.5~~ The maintenance of a register of interests in which any hospitality or gifts accepted by staff or members must be recorded in accordance with the Council's Code of Conduct.

~~121.13~~~~131.6~~ "Whistle blowing" procedures are in place and operate effectively.

~~121.14~~131.7 Legislation including the Public Interest Disclosure Act 1998 is adhered to.

### ~~Responsibilities of the Chief Finance Officer~~Procedures

~~149.132.~~ ~~161.~~—The responsibilities of the Chief Finance Officer include:

~~121.15~~132.1 The development and maintenance of an anti-fraud and anti-corruption policy.

~~121.16~~132.2 The maintenance of adequate and effective internal control arrangements.

132.3 Ensuring that suspected fraud, theft, irregularity, improper use or misappropriation of the Council's property or resources are reported to at least one of the following: the Head of Internal Audit, ~~the Chief Executive, the Corporate Directors,~~ the Cabinet and the Audit Committee.

~~121.17~~132.4 Ensuring 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 advised to determine with the Crown Prosecution Service whether any prosecution will take place.

### ~~150.—Responsibilities of Corporate Directors~~

~~151.—~~

~~152.133.~~ ~~162.~~—Responsibilities of ~~Corporate~~the Directors include:

~~133.1~~ ~~Ensuring that all suspected irregularities are reported to the Head of Internal Audit. To~~ Notifying the Chief Finance Officer immediately of any actual or suspected fraud, theft, irregularity, improper use or misappropriation of the Council's property or resources. Pending investigation and reporting, the Corporate Directors should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.

~~133.2~~133.1

133.2 Instigating the Council's disciplinary procedures where the outcome of an audit investigation indicates improper behaviour.

~~133.3~~ ~~Ensuring 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 advised to determine with the Crown Prosecution Service whether any prosecution will take place.~~

Comment [m19]: normally via CFO

133.4 ~~To maintain~~**Maintaining** a departmental register of interests.

133.5 ~~To e~~**Encourage** and ~~ppromotinge~~**promote** the Council's Code of Conduct and Confidential Reporting Procedure ("Whistle blowing").

## ASSETS

### Security

#### **Why is this important?**

~~153.~~ The Council holds significant assets in the form of property, vehicles, equipment, furniture and other items.

~~134.~~

~~154.~~135. It is important therefore, 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.

~~It is important therefore, 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

~~155.~~136. ~~165.~~ The key controls for the security of resources such as land, buildings, fixed plant machinery, equipment, software and information are:

~~133.6~~136.1 Resources are used only for the purposes of the Council and are properly accounted for.

~~133.7~~136.2 Resources are available for use when required.

~~133.8~~136.3 Resources no longer required are disposed of in accordance with the law and the Council's Disposals policy so as to maximise benefits.

~~133.9~~136.4 A **fixed** asset register is maintained by the Council, which records assets when they are acquired, and is updated as changes occur with respect to the location, condition or ownership of the asset.

~~133.10~~136.5 All staff are aware of their responsibilities with regard to safeguarding the Council's assets and information, including the requirements of the Data Protection ~~Act~~ legislation and software copyright legislation.

~~133.11~~ All staff are aware of their responsibilities with regard to safeguarding the security of the Council's computer systems, including maintaining restricted access to the information held on them and compliance with the Council's Computer and Internet Security policies.

~~133.12~~136.6

### **Responsibilities of the Chief Finance Officer Procedures**

~~156.137.~~ The Chief Finance Officer should ~~To~~ ensure that an asset register is maintained in accordance with good practice for all fixed assets. The function of the asset register is to provide the Council with information about fixed assets so that they are:

- Safeguarded.
- Used efficiently and effectively.
- Adequately maintained.

~~158-138.~~ ~~168.~~—The Chief Finance Officer should ~~also receive the information required for accounting, and financial record keeping from each Corporate Director, and~~ 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/LASAAG):~~.

### **Responsibilities of Corporate Directors**

~~159-139.~~ ~~169.~~—The appropriate ~~Corporate~~ Director should:

~~133-13139.1~~ ~~139.1~~ Maintain a ~~property-fixed asset database register~~ in a form approved by the Chief Finance Officer for all properties, plant and machinery and ~~moveable assetsequipment~~ currently owned by the Council.

~~133-14139.2~~ ~~139.2~~ Ensure that any use of property by a department or establishment other than for direct service delivery is supported by documentation identifying terms, responsibilities and duration of use.

~~133-15139.3~~ ~~139.3~~ 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 an appropriate form approved by the ~~Corporate~~ Director in consultation with the Chief Finance Officer ~~has been entered into~~.

~~133-16139.4~~ ~~139.4~~ Ensure the proper security of all buildings and other assets under their control, and where land or buildings are surplus to requirements, a recommendation for sale should be the subject of a report by the ~~Corporate~~ Director and the Chief Finance Officer.

~~133-17139.5~~ ~~139.5~~ Ensure that title deeds are passed to the ~~Head of Legal and Democratic Services~~ Associate Director, Legal and Governance who is responsible for custody of all title deeds.

~~133-18139.6~~ ~~139.6~~ Ensure the safe custody of vehicles, equipment, furniture, stock, stores and other property belonging to the Council, and ensure that no Council asset is subject to personal use by an employee without proper authority.

~~133-19139.7~~ ~~139.7~~ Ensure that their ~~department-service area~~ maintains a register of moveable assets in accordance with arrangements defined by the Chief Finance Officer, and that assets are identified, their location recorded and that they are appropriately marked and insured.

~~133.20~~139.8 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.

~~133.21~~139.9 Ensure cash holdings on premises are kept to a minimum, and that the use of keys and security devices are controlled by authorised staff at all times. The loss of any keys or security devices must be reported to the Chief Finance Officer as soon as possible.

~~133.22 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; and arrange for the valuation of assets for accounting purposes to meet requirements specified by the Chief Finance Officer.~~

~~133.23~~139.10 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 Council in some way.

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## Inventories

### ~~Responsibilities of Corporate Directors~~Procedures

#### ~~140. The Directors should~~To

~~133.24~~140.1 maintain inventories and record an adequate description of furniture, fittings, equipment, plant and machinery above £500 in value; and 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 recording, annotating the inventory accordingly.

~~133.25~~140.2 Attractive and portable items such as computers, cameras and video recorders should be identified with security markings as belonging to the Council.

~~133.26~~140.3 To make sure that property is only used in the course of the Council's business, unless the ~~Corporate~~ Director concerned has given permission otherwise.

## Stocks and stores

## Responsibilities of Corporate Directors Procedures

141. It is the responsibility of the Directors:

~~133.27~~141.1 To make arrangements for the care, custody and recording of stocks and stores in their department; and to ensure that all such stocks are maintained at reasonable levels and are subject to a regular independent physical check. The nature of any discrepancies should be investigated and pursued to a satisfactory conclusion. ~~[delete]~~

Comment [a20]: Deleted as not appropriate level and not workable

~~133.28~~141.2 To investigate and write-off discrepancies as necessary in accordance with the Council's write off procedures, or to obtain Cabinet approval if they are in excess of £25,000 and to authorise the disposal of redundant stocks and equipment in accordance with Council's Disposals policy.

~~133.29~~141.3 Procedures for disposal of such stocks and equipment should be by competitive quotations process or auction, unless, following consultation with the Chief Finance Officer, the Cabinet decides otherwise in a particular case. Cabinet approval is also required to write-off redundant stocks valued in excess of a £25,000.

~~133.30~~141.4 In accordance with the closure of accounts timetable to forward to the Chief Finance Officer a stock certificate certifying quantities of stocks held together with their values as at 31 March.

## Intellectual property

### Why is this important?

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~~160.~~ Intellectual property is a generic term that includes inventions and writing and is covered by various legislation. 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. Certain activities undertaken within the Council may give rise to items that may be acquire a design right, patent, trade mark or copyright (Patentable, for example, software development). These items are collectively known as intellectual property.

~~161.~~

~~170.~~ Various acts of Parliament cover different types of intellectual property, and certain activities undertaken within the Council may give rise to items that may be Patentable, for example, software development. These items are collectively known as intellectual property.

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~~162-142.~~

## Key Controls



~~163-143.~~ ~~179.~~ In the event that the Council decides to become involved in the commercial exploitation of inventions, the matter should proceed in accordance with the Council's approved Intellectual Property policy.

### **Responsibilities of the Chief Finance Officer Procedures**

~~144.~~ ~~The Chief Finance Officer should~~~~180.~~ ~~To~~ develop and maintain an intellectual property policy, and ensure that good practice is disseminated throughout the Council.

~~145.~~ ~~The Directors should 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.~~

### **Responsibilities of Corporate Directors**

~~181.~~ ~~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.~~

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## Asset Disposal

### Why is this important?

~~164.146.~~ ~~182.~~ It would be uneconomic and inefficient for the cost of assets to outweigh their benefits, and obsolete, non-repairable or unnecessary resources should be disposed of in accordance with the law and the Council's Disposals policy.

### Key Controls

~~165.147.~~ Assets for disposal are identified and are disposed of only at the appropriate time, and when it is in the best interests of the Council; and that the best community benefit or price is obtained upon disposal after taking account of other factors such as environmental issues.

~~166.148.~~ For items of significant value, disposal should be by competitive tender or public auction.

~~167.149.~~ Procedures protect staff involved in the disposal from accusations of personal gain.

### ~~Responsibilities of the Chief Finance Officer~~ Procedures

~~168.150.~~ The Chief Finance Officer should ~~186.~~ ~~To~~ issue guidelines representing best practice for disposal of assets, ~~and to~~ ensure appropriate accounting entries are made to remove the value of disposed assets from the Council's records, and ~~to~~ record any incomes received upon disposal.

### The Directors should ~~Responsibilities of Corporate Directors~~

~~151.~~ ~~187.~~ ~~To~~ seek advice from purchasing advisors on the best means of disposal of surplus or obsolete materials, stores or equipment; and to ensure that income received for the disposal of an asset is properly banked and coded.

~~152.~~ The Directors should record all disposal or part exchange of assets where following consultation with the Chief Finance Officer, the Cabinet has agreed that this can be done other than by competitive tender or public auction. The Director should also arrange for the valuation of assets for accounting purposes to meet requirements specified by the Chief Finance Officer.

## TREASURY MANAGEMENT

### Treasury Management and Banking

## **Why is this important?**

469.153. Significant sums pass through the Council's accounts each year, and the adoption of CIPFA's Code of Practice for Treasury Management in the Public Services (2002), the Prudential Code as determined under the Local Government Act 2003 and the Local Authorities (Capital Finance and Accounting (England)) Regulations 2003, as part of Financial Regulations, ensure that there is a strong foundation for the careful management of Council monies.

170.154. These regulations provide assurances that the Council's monies are properly managed in a way that balances risk with return, but with an overriding consideration been given to the security of the Council's investments.

## **Key Controls**

171.155. ~~190.~~ That the Council's borrowings and investments comply with the CIPFA Code of Practice on Treasury Management and with the Council's Treasury policy statement, and that any borrowings remain within the authorised limits required by the Prudential Code for Capital Finance and ~~Section 3 of~~ Local Government Act 2003.

## **Responsibilities of the Chief Finance Officer Procedures**

### 156. It is the responsibility of the Chief Finance Officer:

- 156.1 To arrange the borrowing and investments of the Council in such a manner as to comply with the latest CIPFA Code of Practice for Treasury Management in the Public Services the Council's Treasury Management policy statement and strategy and Treasury Management Practices.
- 156.2 To produce an Annual Treasury Management Strategy incorporating the Annual Investment Strategy and Minimum Revenue Provision Policy to be approved by the Council before the start of each financial year, and to report the outturn position to Council, and produce ~~quarterly~~ regular reports to Cabinet.
- 156.3 To operate bank accounts as are considered necessary, opening or closing any bank account ~~shall require the approval of the Chief Finance Officer.~~
- 156.4 All bank accounts held shall be in the name of Wiltshire Council.

### ~~Responsibilities of Corporate Directors~~

### ~~157. The Directors should~~

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~~158.157.~~ ~~195.~~ — ~~To follow seek and the follow the~~ instructions ~~on banking~~ issued by the Chief Finance Officer ~~where they are operating, opening or closing bank accounts in relation to bank accounts.~~

## Investments and Borrowing

### ~~Responsibilities of the Chief Finance Officer~~ Procedures

158. It is the the responsibility of the Chief Finance Officer:

158.1 To ensure that all investments are made in the name of the Council, or where applicable in the name of nominees approved by the Council.

158.2 ~~To ensure and that~~ all securities ~~that are the property of the Council or its nominees, and the title deeds of all property in the Council's ownership, are held in the custody of the Chief Finance Officer~~ securely.

~~158.4~~ 158.3 To determine the requirement for all borrowings on behalf of the Council, and to administer all such borrowings.

~~158.2~~ 158.4 To act as the Council's registrar of stocks, bonds and mortgages, and to maintain records of all borrowings made by the Council.

## Responsibilities of Corporate Directors

159. ~~199.~~ ~~The Directors shall~~ To ensure that loans are not made to third parties, and that no interests are acquired in companies, joint ventures, or other enterprises without the approval of the Council, ~~and~~ following consultation with the Chief Finance Officer.

## Trust Funds and Funds Held for Third Parties

### ~~Responsibilities of Corporate Directors~~

160. ~~The Directors should~~ To arrange for all trust funds to be held, wherever possible, in the name of the Council. 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.

161. ~~Where~~ To arrange, where funds are held on behalf of third parties, ~~Directors should arrange for~~ for their secure administration, ~~approved by the Chief Finance Officer and to maintain ensure~~ written records of all transactions are maintained.

162. ~~The Directors shall To~~ ensure that trust funds are operated within any relevant legislation and the specific requirements for each trust.

#### Imprest Accounts (and petty cash)

#### ~~Responsibilities of the Chief Finance Officer~~Procedures

163. ~~It is the responsibility of the Chief Finance Officer To~~ provide employees of the Council with cash or bank imprest accounts to meet minor expenditure on behalf of the Council, to prescribe rules for operating these accounts, determine petty cash limits, maintain a record of all transactions and petty cash advances made, and periodically review the arrangements for the safe custody and control of these advances.
164. The Chief Finance Officer should arrange to reimburse imprest holders as often as necessary to restore the imprest balance.

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## **Responsibilities of Corporate Directors**

165. ~~It is the responsibility of the Directors to~~ ensure that employees operating an imprest account:
- 165.1 Obtain and retain vouchers to support each payment from the imprest account, and where appropriate, an official receipted VAT invoice must be also obtained.
  - 165.2 Make adequate arrangements for the safe custody of the account.
  - 165.3 Produce upon demand by the Chief Finance Officer, cash and all vouchers to the total value of the imprest amount.
  - 165.4 Record transactions promptly.
  - 165.5 Reconcile and balance the account at least monthly; reconciliation sheets to be signed and retained by the imprest holder.
  - 165.6 Provide the Chief Finance Officer with a certificate of the value of the account held at 31 March each year.
  - 165.7 Ensure that the float is never used to cash personal cheques or to make personal loans, and that the only payments into the account are to reimburse the float or change relating to purchases where an advance has been made.
  - 165.8 On leaving the Council's employment or otherwise ceasing to be entitled to hold an imprest advance, ~~an employee shall~~ account to the Chief Finance Officer for the full amount of any imprest they hold.

## **STAFFING**

### **Why is this important?**

166. ~~206.~~—In order to provide the highest level of service, it is crucial that the Council recruits and retains high calibre, appropriately qualified staff.

### **Key Controls**

167. ~~207.~~—The key controls for staffing are:

167.1 The Council's People Strategy, in which staffing requirements and appropriate budget allocations are matched.

~~166.4~~167.2 Procedures are in place for forecasting staffing requirements and cost.

~~466.2~~167.3 Controls are implemented that ensure that staff time is used efficiently and to the benefit of the Council.

167.4 Checks are undertaken prior to employing new staff to ensure that they are appropriately qualified, experienced and trustworthy.

### **Procedures**

~~467.1~~168. ~~Responsibilities of Service Director – Shared Services and Customer Support~~ It is the responsibility of the Associate Director, People and Business Services:

Comment [m21]: Now head of HR

168.1 To ensure that an appropriate ~~s~~Staffing ~~s~~Structure is maintained to deliver all services and plans approved by the Council.

~~467.1~~168.2 ~~To and approve the deletion or creation that no posts are created or deleted without the approval of the Service Director – Shared Services and Customer Support of posts,~~ and confirm ~~ation~~ that a sufficient ~~ongoing~~ budget exists for all new appointments.

~~467.2~~168.3 To ensure that the authorised ~~s~~Staffing ~~e~~Establishment is accurately maintained by the ~~p~~Personnel/ ~~p~~Payroll system, and that it maintains the corresponding payroll records.

168.4 To ensure that only authorised posts can be created or deleted on the Establishment, and only authorised personnel can be created or deleted on the Payroll System.

~~467.3~~168.5 ~~To advise the Chief Finance Officer when the staffing budget is likely to be materially over, or under spent.~~

### **Responsibilities of the Chief Finance Officer**

~~468.1~~169. ~~It is the responsibility of the Chief Finance Officer~~ To ensure that robust budget provisions exist for all existing employees, and that adequate arrangements exist for monitoring staffing costs against those budgets.

~~208. To act as an advisor to Corporate Directors on areas such as National Insurance and Employee/Employer pension contributions.~~

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### **Responsibilities of Corporate Directors**

170. It is the responsibility of the Directors:

~~468.1~~170.1 To produce an annual staffing budget as part of the overall annual budget, and to ensure that it is an accurate forecast of staffing

levels and supported by an appropriate revenue budget provision (including employer on-costs and overheads).

~~168.2~~170.2 To monitor staff activity and ensure that adequate controls are in place for costs such as sickness, overtime, training and temporary staff.

~~168.3~~170.3 To ensure that the Council's staffing budget is not exceeded without due authority, and that it is managed to deliver planned service standards.

~~209. To ensure that the Service Director – Shared Services and Customer Support advises the Chief Finance Officer when the staffing budget is likely to be materially over, or under spent.~~

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## FINANCIAL SYSTEMS, DELEGATIONS AND PROCEDURES

### GENERAL

#### ~~Why is this important?~~

~~169.~~171. ~~Departments~~**Service areas** have many systems and procedures relating to the control of Council assets, including purchasing, costing and management systems, and are increasingly reliant on computers for their financial management information.

~~170.~~172. The information held must therefore be accurate and systems and procedures sound and well administered, and they should contain controls to ensure that transactions are properly processed and errors detected promptly.

#### Key controls

~~171.~~173. The key controls for systems and procedures are:

~~171.1~~173.1 Data and information exists to enable the Council's objectives, targets, budgets and plans to be properly formulated.

~~171.2~~173.2 Performance is communicated to the appropriate managers on an accurate, complete and timely basis.

~~171.3~~173.3 Early warning is provided of deviations from targets, plans and budgets that require management attention.

~~171.4~~173.4 Operating systems and procedures are secure.



~~172.174.~~ ~~220.~~—The Chief Finance Officer has a professional responsibility to ensure that the Council’s financial systems are sound and should therefore be notified of any new developments or changes to existing arrangements.

**~~Responsibilities of the Section 151 Officer: Procedures~~**

~~221.~~ ~~175.~~ It is the responsibility of the Chief Finance Officer to make arrangements for the proper administration of the Council’s financial affairs, including:

**Comment [a22]:** Numbering needs reformatting from here.

~~175.1~~ Issuing advice, guidance and procedures for officers and others acting on the Council’s behalf.

175.1

175.2 Determining the Council’s accounting systems, form of accounts and supporting financial records.

175.3 Establishing arrangements for audit of the Council’s financial affairs.

175.4 Approving any new financial systems.

175.5 Approving any changes to be made to existing financial systems.

**~~Responsibilities of Corporate Directors:~~**

It is the responsibility of the Directors:

~~176.1~~ To comply with such directions as the Chief Finance Officer may issue regarding the use and operation of financial information and accounting systems.

~~222.~~—

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~~175.6~~ 176.2 To ensure that accounting records are properly maintained and held securely.

~~175.7~~ 176.3 To ensure that all documents which support financial transactions are retained in accordance with the Council’s document retention policy, except in circumstances approved by the Chief Finance Officer.

~~175.8~~ 176.4 To ensure that a complete audit trail is maintained allowing financial transactions to be traced from the accounting records to the original document, and vice versa.

~~175.9~~ 176.5 To incorporate appropriate controls to ensure that, where relevant:

- All input is genuine, complete, accurate, timely and not previously processed.
- All processing is carried out in an accurate, complete and timely manner.
- Output from the system is complete, accurate and timely.

~~175.10~~176.6 To ensure that the organisational structure provides an appropriate segregation of duties, and provides adequate internal controls so as to minimise the risk of fraud or other malpractice.

~~175.11~~176.7 To ensure that there is a documented and tested disaster recovery plan to allow information system processing to resume quickly in the event of an interruption.

~~175.12~~176.8 To ensure that systems are documented and staff trained in operations, and consult with the Chief Finance Officer before changing any existing system, or before introducing a new system.

~~175.13~~176.9 To establish a scheme of sub delegation identifying officers authorised to act upon the ~~Corporate~~ Director's behalf in respect of payments, income collection and placing orders, including variations, and showing the limits of their authority.

~~175.14~~176.10 To supply lists of authorised officers, with specimen signatures and delegated limits, to the Chief Finance Officer and the Service Director – Shared Services and Customer Support, together with any subsequent variations.

~~175.15~~176.11 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.

~~175.16~~176.12 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.

~~175.17~~176.13 To ensure that relevant standards and guidelines for computer systems issued and observed.

176.14 To ensure that computer equipment and software are protected from loss and damage through theft, vandalism, etc.

~~175.18-~~

~~175.19-~~

~~175.20 To comply with the copyright, designs and patents legislation and, in particular, to ensure that:~~

~~175.21-~~

~~175.22 Only software legally acquired and installed by the Council is used on its computers.~~

~~175.23-~~

~~175.24 Staff are aware of legislative provisions.~~

~~175.25-~~

~~175.26 In developing systems, due regard is given to the issue of intellectual property rights.~~

~~175.27-~~

~~175.28~~176.15 ~~237.~~ ~~To~~ To comply with the Council's Anti Money Laundering Policy and any guidance issued by the Chief Finance Officer.

## **INCOME AND EXPENDITURE**

~~176~~ ~~Why is this important?~~

~~177~~

~~178~~176 ~~Income is potentially a high risk asset, and e~~Effective income collection systems are necessary to ensure that all income due is identified, collected received and banked properly.

~~179~~177 ~~It is preferable to obtain income in advance of supplying goods or services as this improves the Council's cash flow, and also avoids the time and cost of administering debts.~~

## Key controls

180178 ~~240.~~ The key controls for income are:

Comment [a23]: Comment correct

175.29179.1 All income due to the Council is identified and charged correctly, and in accordance with approved charging policies, and that all such policies are regularly reviewed.

175.30179.2 All income is collected from the correct person, at the right time, using the correct procedures and is properly allocated.

175.31179.3 All cheques received in payment are made payable to Wiltshire Council.

175.32179.4 Council incomes should never be used to cash personal cheques or support other payments.

175.33179.5 All monies received by an employee on behalf of the Council are paid without delay ~~to the Chief Finance Officer as directed~~ into the appropriate account, and is properly recorded. The responsibility for cash collection should be separated from that:

- For identifying the amount due.
- For reconciling the amount due to the amount received.

175.34179.6 Effective action is taken to pursue non-payment within defined timescales in accordance with the Council's Debt Recovery policy.

~~175.35 Write-off action is taken only in accordance with the Council's write-off procedures, including obtaining.~~

~~175.36 Formal approval and ensuring for debt write-off is obtained in accordance with the Council's write-off procedures.~~

~~175.37~~

~~175.38 Write-off action is taken only in accordance with the Council's write-off procedures.~~

175.39179.7 Appropriate accounting adjustments are made following write-off action ~~in accordance with the Council's Write-Off procedures.~~

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175.40179.8 All income related documents are retained and stored for the defined period in accordance with the document retention schedule.

175.41179.9 All monies collected and deposited are regularly reconciled to the Council's Bank accounts by a person who is not involved in the collection or banking process.

## **Responsibilities of the Chief Finance Officer Procedure**

### **180. It is the responsibility of the Chief Finance Officer:**

~~175.42~~180.1 To determine the procedures, systems, form of documentation and all arrangements necessary for the collection of all incomes due to the Council.

~~175.43~~180.2 To order and supply to ~~departments-all service areas allwith of~~ financial stationery, and to regulate the arrangements for the control and storage of all such documents.

~~175.44~~180.3 To establish and initiate appropriate recovery procedures, including legal action where necessary, for debts that are not paid promptly in accordance with the Corporate Debt Recovery Policy.

~~175.45~~180.4 To maintain a Corporate Debt Recovery Policy that incorporates write-off procedures and limits which are updated as and when required.

~~175.46~~180.5 In accordance with the statutory requirements contained within the Money Laundering Regulations 2007 to:

- Produce an anti-money laundering and counter terrorist financing policy.
- To implement customer due diligence procedures (procedures to verify the customer's identity before entering into a business relationship or transaction).
- Establishing and maintaining appropriate risk-sensitive policies and procedures.
- Ensuring employees are trained in and implement those procedures and are aware of the law relating to money laundering and terrorist financing.
- Appointing a nominated or money laundering reporting officer (MLRO) (The Council's Chief Finance Officer is the MLRO), to receive and make suspicious activity reports to the Serious Organised Crime Agency (SOCA).

## **Responsibilities of Corporate Directors**

### **181. It is the responsibility of the Directors:**

~~175.47~~181.1 To establish a charging policy for the supply of goods or services (including the appropriate level charging of VAT), and to review it regularly, in consultation with the Chief Finance Officer and in accordance with corporate policies.

~~175.48~~181.2 To separate the responsibility for identifying amounts due and the responsibility for collection, as far as is practicable.

~~175.49~~181.3 To establish and initiate appropriate recovery procedures, including legal action where necessary, for debts that are not paid promptly in accordance with the Council's Corporate Debt Recovery Policy.

~~175.50~~181.4 ~~To ensure that no amount due to the Council, once correctly established, is discharged other than by full payment, or by write-off in accordance with the Council's Corporate Write-Off policy, or by resolution of Cabinet. [delete]~~

**Comment [a24]:** Deleted as reference to full payment incorrect and write offs dealt with elsewhere.

~~175.51~~181.5 To ensure that all financial stationery is in a form agreed by the Chief Finance Officer. No officer should give a receipt for money received on behalf of the Council in any form other than an official receipt form.

181.6 To ensure that at least two employees are present when post is opened, and that all monies received by post are properly identified and recorded and are securely kept.

~~175.52~~181.7 ~~To ensure, and~~ that only levels of cash below the approved maximum limit as set by the Chief Finance Officer are held on the premises.

~~175.53~~181.8 To hold securely receipts, tickets and other financial records of income for the appropriate period, as determined by the Council's Document Retention policy.

~~175.54~~181.9 To ensure that incomes are fully and promptly paid into the appropriate Council bank account in the form in which it is received, and that details are recorded as directed by the Chief Finance Officer in order to provide an audit trail. All monies collected and deposited must be reconciled to the bank account on a regular basis.

~~175.55~~181.10 To supply the ~~Service Director – Shared Services and Customer Support Associate Director, People and Business Services~~ with details relating to work done, goods supplied, services rendered or other amounts due, to ensure that all sums

owed to the Council are recorded correctly and that accounts are sent out promptly.

~~175.56~~181.11 ~~Corporate Directors should use E~~established performance management systems to monitor recovery of income and identify areas of concern to the Chief Finance Officer.

~~175.57~~181.12 ~~Corporate Directors have a responsibility t~~To assist the Chief Finance Officer in collecting debts that they have originated, by providing any further information requested by the debtor, and in pursuing the matter on the Council's behalf in accordance with the Corporate Debt Recovery policy.

~~175.58~~181.13 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 in accordance with the Council's Write-Off policy.

~~175.59~~181.14 Once raised no bona fide debt may be cancelled, except by full payment or by its formal writing off. A credit note to replace a debt can only be issued to correct a factual inaccuracy or administrative error in the calculation and/or billing of the original debt.

~~241. To obtain either the approval of the Chief Finance Officer when writing off debts in excess of the approved limit, or the approval of the Cabinet if and when required.~~

181.15 To notify the Chief Finance Officer of outstanding income relating to the previous financial year as soon as possible after 31 Mach in line with the timetable determined by the Chief Finance Officer.

~~180.182.~~ Under no circumstances should an amount of cash in excess of £2,500 be received by anyone on behalf of the Council in payment for any goods or services supplied or provided to any customer of the Council except in circumstances approved by the Chief Finance Officer, as such acceptance could have serious implications under the legislation governing the criminal activity of money laundering.

## Ordering and Paying For Work, Goods and Services

### Why is this important?

~~181.183.~~ Public money should be spent with demonstrable probity and in accordance with the Council's policies. The Council has a statutory duty to achieve best value through economy and efficiency, and bBest

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vValue principles should underpin the Council's approach to procurement.

~~182.~~184. The Council's procedures should help to ensure that services obtain value for money from their purchasing arrangements, and these procedures should be read in conjunction with the Council's Procurement and Contract Regulations-Rules which form part of its Constitution.

~~183.~~185. Every officer and member of the Council has a responsibility to declare any links or personal interests that they, or any person living with them or any close member of their family, may have with purchasers, suppliers and/or contractors if they are engaged in contractual or purchasing decisions on behalf of the Council, in accordance with appropriate codes of conduct.

~~184.~~186. Official orders must be in a form approved by the Chief Finance Officer, and must be issued for all work, goods or services to be supplied to the Council, except for supplies of utilities, periodic payments such as rent or rates, petty cash purchases or other exceptions specified by the Chief Finance Officer.

~~242.~~ Each order must conform to the guidelines approved by the Chief Finance Officer.

~~243.~~ Standard terms and conditions must not be varied without the prior approval of the Chief Finance Officer.

~~185.~~187. The normal method of payment from the Council shall be by BACS, cheque or other instrument approved by the Chief Finance Officer except for in relation to  ~~Apart from~~ petty cash, schools' own bank accounts and other payments from advance accounts, ~~the normal method of payment from the Council shall be by BACS, cheque or other instrument approved by the Chief Finance Officer.~~

~~186.~~188. The use of Direct Debit, Standing Orders, CHAPS and electronic payments ~~through HSBC~~ requires the prior agreement of the Chief Finance Officer.

~~244.~~189. Advances for the purpose of defraying certain expenses may be made in accordance with arrangements agreed by the Chief Finance Officer.

~~190.~~ Officers receiving advances shall observe procedures and maintain records as determined by the Chief Finance Officer.<sup>25</sup>

~~245.~~ and maximum limits for cash holdings shall be agreed with the Chief Finance Officer, and must not be exceeded without the Chief Finance Officer's permission.

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

188.192. ~~Purchasing o~~Officers can be issued with a ~~p~~Purchase ~~c~~Card with the authority of the ~~Corporate Director~~Chief Finance Officer, for use in accordance with procedures laid down by the Chief Finance Officer.

### Key Controls

189.193. ~~274.~~ The key controls for ordering and paying for work, goods and services are:

175.60193.1 Goods and services can only be ordered by authorised persons and must be correctly recorded.

175.61193.2 All goods and services should be ordered in accordance with the Council's ~~code of practice for tenders and contracts unless they are purchased from sources within the Council.~~Procurement and Contract Rules.

175.62193.3 Goods and services received must be checked to ensure they are in accordance with the order, and goods should not be received by the person who placed the order.

175.63193.4 Payments should not be made unless goods have been received by the Council to the correct price, quantity and quality standards.

175.64193.5 All payments are made to the correct person, for the correct amount and are properly recorded, regardless of the payment method.

175.65193.6 All appropriate evidence of the transaction and payment documents are retained and stored for the defined period, in accordance with the Document Retention policy.

175.66193.7 All expenditure, including VAT is accurately recorded and allocated.

175.67193.8 Processes are in place to maintain the security and integrity of electronic transactions.

### ~~Responsibilities of Chief Finance Officer~~Procedures

194. It is the responsibility of the Chief Finance Officer:

~~189.1~~194.1 To ensure that all the Council's financial systems and procedures are sound and properly administered, and to approve any changes to existing financial systems and to approve any new systems before they are introduced.

~~189.2~~194.2 To approve the form of official orders, and all associated terms and conditions.

~~189.3~~194.3 Cheques on the Council's bank accounts must be ordered by the Chief Finance Officer who should also make arrangements for their safe custody.

~~189.4~~194.4 To make payments from the Council's funds for all properly authorised expenditure that has been duly incurred in accordance with financial procedures ~~in the most economic way.~~

~~189.5~~194.5 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.

~~189.6~~194.6 To make payments to contractors on the certificate of the appropriate ~~Corporate~~ Director, which must include details of the value of work, retention money, amounts previously certified and amounts now certified.

~~189.7~~To ensure, where appropriate, that a budgetary control system is established that enables ~~commitments incurred by placing~~ orders to be shown against the appropriate budget allocation so that they can be taken into account in budget monitoring reports.

~~194.7~~

### **~~Responsibilities of Corporate Directors~~**

~~195.~~ It is the responsibility of the Directors:

~~189.8~~195.1 ~~282.~~ To ensure that official orders, ~~as approved by the Chief Finance Officer,~~ are used for all goods and services, other than the following exceptions:

- For supplies of utilities, periodic payments such as rent or rates,
- Purchase cGard or petty cash purchases or
- ~~or~~ other exceptions specified by the Chief Finance Officer.

~~189.9~~195.2 To ensure that orders are only used for goods and services provided to the ~~department or section~~Council. Individuals must not use official orders to obtain goods or services for their private use.

~~189.10~~195.3 To ensure that only ~~those staff~~ duly authorised staff sign orders, and to maintain an up-to-date list of such authorised staff, including specimen signatures identifying in each case the limits of their authority.

~~189.11~~195.4 To ensure that the authoriser of the order is satisfied that the goods and services ordered are appropriate and needed, that there is adequate budgetary provision available, and that quotations or tenders have been obtained if necessary.

~~189.12~~195.5 To follow ~~b~~Best ~~v~~Value principles that underpin the Council's approach to procurement to ensure that value for money is always achieved.

195.6 To ensure that goods and services are checked on receipt to verify that they are in accordance with the order. This check should, where possible, be carried out by a different officer from the person who authorised the order, and entries should then be made in inventories or stores records as appropriate.

~~189.13~~195.7 To ensure that payment is not made unless a proper VAT invoice has been received, checked, coded and certified for payment, after confirming:

- Receipt of goods or services.
- That the invoice has not previously been paid.
- That expenditure has been properly incurred and is within budget provision.
- That prices and arithmetic are correct and accord with quotations, tenders, contracts or catalogue prices.
- Correct accounting treatment of tax (e.g. VAT and Construction Industry Tax).
- That the invoice is correctly coded.
- That discounts have been taken where available.
- That appropriate entries will be made in accounting records.

195.8 To ensure that at least two authorised members of staff are involved in the ordering, receiving and payment process. If possible, a different officer from the person who signed the order, and in every case, a

different officer from the person checking a written invoice, should authorise the invoice.

~~189.14 To ensure that the department maintains and reviews periodically a list of staff approved to authorise 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.~~

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~~189.15~~195.9 To ensure that payments are not made on a photocopied, e-mailed or faxed invoice, statement or other document other than the formal invoice. Where in exceptional circumstances this is impossible, the ~~Corporate~~ Director will ensure that the payment has not already been made and certify the invoice accordingly.

~~189.16~~195.10 To encourage suppliers of goods and services to receive payment by the most economical means for the Council (~~g~~Guidance on appropriate payment methods is obtainable from ~~the Shared Services Team (Exchequer)~~ Business Services. It is essential, however, that payments made by direct debit have the prior approval of the Chief Finance Officer.

~~189.17~~195.11 To ensure that the Council 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 best practice guidelines issued by the Chief Finance Officer, which are in line with best value principles and contained in the Council's Procurement and Contract Procedure Rules.

~~283. To utilise any central purchasing procedures established by the Chief Finance Officer in putting purchases, where appropriate, out to competitive quotation or tender in accordance with the Council's Contract Regulations.~~

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~~284. To ensure that employees are aware of the provisions of any national or local code of conduct for employees adopted by the Council.~~

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~~195.12 Corporate Directors~~To ensure officers should do not enter into any form of credit arrangement (for example hire purchase or finance leasing agreements); ~~other than the Council's standard payment terms of 28 days,~~ without the prior agreement of the Chief Finance Officer. Following approval who must then be provided with a copy of the signed agreement should be sent to the Chief Finance Officer.

~~189.18~~195.13 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 Council's accounts closedown timetable determined by the Chief Finance Officer.

~~189.19~~195.14 With regard to contracts for construction and alterations to buildings and for civil engineering works, to document and agree with the Chief Finance Officer the systems and procedures to be adopted in relation to financial aspects, including certification of interim and final payments, checking, recording and authorising payments, the system for monitoring and controlling capital schemes and the procedures for validation of Construction Industry Tax status.

~~189.20~~195.15 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.

~~189.21~~195.16 To ensure that all appropriate payment records are retained and stored for the defined period, in accordance with the Document Retention policy.

~~189.22~~195.17 To ensure prompt processing of purchase invoices within agreed payment terms.

### **Contracts and procurement**

~~190.~~—All procurements and contracts made on behalf of the Council shall be subject to the Council's Procurement and Contract Regulations~~rules~~. The financial basis of the contract (for example, fixed price) should be established prior to any procurement process and

~~191.~~—

~~192.~~—The basis of the contract, i.e., whether fixed price or subject to a rise and fall clause, should be established before the tender is invited. The forms of contract used must be agreed with the Head of Democratic and Legal Services and the Chief Finance Officer.

~~193.~~—

~~194.~~196. Wwhere appropriate, advice on the financial clauses of contracts should be obtained from the Chief Finance Officer ~~before contracts are entered into.~~

~~195.~~197. The Head of Legal Democratic and Democratic Services~~Associate Director, Legal and Governance~~ and Chief Finance Officer may require that a contract includes a performance bond, or a parent company guarantee.

~~196.~~198. The process for tender acceptance is set out in the Contract Procedure Rules and~~Any tender should comply with~~provides for the following:

~~196.1~~198.1 Is within an approved budgetary provision whether of a capital or revenue nature; and

~~196.2~~198.2 Has received any necessary Government approvals.

~~196.3~~198.3 If from an external organisation, and if over £250,000 in value and if relating to building and constructional works is the subject of a satisfactory performance bond.

~~197.~~199. In the event of a delay on the completion of a contract that is attributable to the contractor, ~~and where the contract provides for it,~~ the Council's ~~supervising officer, for the contract~~ shall give the contractor notice that the Council may claim liquidated damages in respect of such delay, in accordance with the terms of the contract.

~~198.~~200. Such liquidated damages should only be deducted after consultation with the ~~Head of Democratic and Legal Services~~Associate Director, Legal and Governance, and upon the instructions of the Cabinet where necessary.

~~199.~~201. Claims received from contractors which are likely to cause the approved expenditure limit for the contract to be exceeded must be referred to the ~~Head of Democratic and Legal Services~~Associate Director, Legal and Governance for consideration of the Council's legal liability if they are likely to lead to arbitration, and the Chief Finance Officer for financial consideration before settlement is reached.

~~200.~~202. A subcontractor must not be engaged on a building contract; no matter how small the works are, unless the subcontractor holds a valid Inland Revenue card or certificate.

#### ~~Responsibilities of the Chief Finance Officer~~Procedure

~~201.~~203. The Chief Finance Officer shall examine the systems of control and the monitoring procedures for all types of contract as deemed appropriate to ensure the security and effectiveness of the arrangements.

#### ~~Responsibilities of Corporate Directors~~

~~204.~~ It is the responsibility of the Directors:

~~204.1~~204.1 To ensure that only those ~~staff officers authorised to do so under a scheme of sub delegation, -identifying in each case the limits of their authority, authorised-sign contracts, and to retain-and-to-maintain an up-to-date list of such authorised staff, including specimen signatures-identifying in each case the limits of their authority.of each authorised officer.~~

~~201.2~~204.2 To contact Associate Director, People and Business Services to arrange for suitable cover wwhere the Council is the contractor and the contract requires that the Council provides Performance Indemnity Insurance, ~~the Corporate Director concerned must contact the Chief Finance Officer to arrange for suitable cover.~~

~~201.3~~204.3 Corporate Directors shouldTo ensure a register of contracts is maintained ~~a register of all contracts.~~

~~201.4~~204.4 To prepare and keep evidence of contract progress, and of any authorised additions or variations to the contract wwhere a contract is payable by instalments, ~~the Corporate Director concerned should prepare and keep evidence of contract progress, and of any authorised additions or variations to the contract.~~

~~201.5~~ The Corporate Director concerned is responsible for theTo compilation of the final account and ~~authorisation~~ authoriseof the final payment to ~~the a~~ contractor. Where required, Th the final certificate on a contract or accepted estimate should be issued by the ~~Corporate~~ Director or a duly authorised officer in accordance with the contract, after the production by the contractor of a detailed final account together with supporting documentation.

~~201.6~~

~~201.7~~204.5 The Chief Finance Officer may inspect such documents prior to making the payment under the terms of the contract.

~~201.8~~204.6 To make Ppayments to contractors on account for building or construction ~~a~~ contracts should be made only by a certificate issued by the appropriate ~~Corporate~~ Director, detailing the total amount of the contract, the value of the work executed to date, retention monies, the amount paid to date and the amount now certified.

~~201.9~~204.7 To ensure that the Council is provided with reasonable access to all documentation in the case of Council relating to construction and maintenance contracts that are supervised and managed by third parties, ~~the agreement with the third party should ensure that the Council is provided with reasonable access to all related documentation.~~

~~285.~~ The final certificate should not be issued until the Corporate Director concerned has examined supporting documentation and has authorised payment.

~~201.10~~204.8 The appropriate Corporate Director should o notify Associate Director, People and Business Services ~~the Chief Finance Officer~~ of all contracts for building works for new premises, alterations or extension

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to existing premises, in order that insurance cover may be obtained for buildings in the course of construction.

## Payments to Employees and Members

### **Why is this important?**

202-205. It is important that payments are accurate, timely, made only where they are due for services to the Council and that payments accord with individuals' conditions of employment.

203-206. 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

204-207. The key controls for payments to employees and members are that proper authorisation procedures are in place and that there is adherence to corporate timetables in relation to:

- Starters
- Leavers
- Variations and enhancements

### **Procedure Responsibilities of the Service Director – Shared Services and Customer Support**

208. It is the responsibility of the Associate Director, People and Business Services:

204.1208.1 To ensure that adequate and secure arrangements are made for the reliable payment of salaries, wages, compensation or other emoluments to existing and former employees, in accordance with agreed procedures, on the due date.

204.2208.2 To ensure that proper arrangements are made for the accurate and timely payment of tax, superannuation and other deductions.

204.3208.3 To ensure that proper arrangements are made for payment of all travel and subsistence claims, and any financial loss allowance.

204.4208.4 To ensure that proper arrangements are made for paying Members travel or other allowances upon receiving the prescribed form, duly completed and authorised.



~~204.5~~208.5 To ensure that there are adequate arrangements for administering superannuation matters on a day-to-day basis.

### **Responsibilities of Corporate Directors**

#### **209. It is responsibility of the Directors:**

~~204.6~~209.1 To ensure appointments are made in accordance with the Council's regulations approved establishments, grades and scale of pay and that an adequate budget provision is available.

~~204.7~~209.2 All time records and other pay documents should be maintained in the Council's agreed format.

~~325. Corporate Directors should maintain an up-to-date list of authorised officers, supported by specimen signatures.~~

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~~204.8~~ To ensure that all claims for any allowances and expenses (including payment of car allowances, subsistence allowances, travelling and incidental expenses) comply with procedure notes guidance issued by the Service Director—Shared Services and Customer Support Associate Director, People and Business Services. To certify claims to demonstrate they were properly and necessarily incurred and are paid using the payroll system. -

#### 209.3

~~326. —To ensure that all such claims are in a form agreed by the Service Director—Shared Services and Customer Support, and approved by the Chief Finance Officer, and are made up to a specified day each month and submitted promptly to the Corporate Director concerned.~~

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~~204.9~~209.4 To notify the Associate Director, People and Business Services. ~~Service Director—Shared Services and Customer Support~~ of all appointments, terminations or variations that may affect the pay or pension of an employee or former employee, in the form and to the timescale required by the Associate Director, People and Business Services. ~~Service Director—Shared Services and Customer Support.~~

~~204.10~~209.5 To ensure that adequate and effective systems and procedures are operated, so that:

- Payments are only authorised to bona fide employees.
- Payments are only made where there is a valid entitlement.
- Conditions and contracts of employment are correctly applied.

- Employees' names listed on the payroll are checked at regular intervals to verify accuracy and completeness.

~~327. To send an up-to-date list of the names of officers authorised to sign records to the Service Director – Shared Services and Customer Support, together with specimen signatures.~~

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~~328. To ensure that payroll transactions, including claims for travel, subsistence and other out of pocket expenses, are processed only through the approved payroll system.~~

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~~204.11209.6 Corporate Directors should~~To give careful consideration to the employment status of individuals employed on a self-employed consultant or subcontract basis and seek advice from the Associate Director, People and Business Services. The Inland Revenue applies a tight definition for employee status, ~~and in cases of doubt, advice should be sought from the Service Director – Shared Services and Customer Support.~~

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~~329. To certify travel and subsistence claims and other allowances, to demonstrate that journeys were authorised and expenses properly and necessarily incurred, and that allowances are properly payable by the Council.~~

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~~204.12209.7~~ To ensure that due consideration is given to potential tax implications relating to claims for allowances and expenses and that advice is sought from the Associate Director, People and Business Services~~Service Director – Shared Services and Customer Support~~, and/or the Chief Finance Officer when appropriate. ~~Corporate~~The Directors ~~shall also be~~ also responsible for ~~the checking of the~~the arithmetical accuracy of ~~the~~ claims.

~~204.13209.8~~ To ensure that the Associate Director, People and Business Services~~Service Director – Shared Services and Customer Support~~ is notified of the details of any employee benefits in kind, to enable full and complete reporting within the income tax self-assessment system.

~~204.14209.9~~ To ensure that all appropriate payroll documents are retained and stored for the defined period in accordance with the Document Retention schedulepolicy.

## Responsibilities of Members

~~205.210.~~ It is the responsibility of the members of the Council ~~To~~ submit claims for ~~members'~~ travel and subsistence allowances on a monthly basis and ~~, in any event,~~ within one month of the year-end.

## TAXATION

### Why is this important?

206.211. The Council is responsible for ensuring its tax affairs are in order, and as 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

207.212. The key controls for taxation are:

207.4212.1 Budget managers are provided with relevant information and kept up to date on tax issues.

346.1 ~~Budget managers are instructed on required record keeping.~~

207.2212.2 All taxable transactions are identified, properly carried out and accounted for within stipulated timescales.

207.3212.3 Records are maintained in accordance with instructions.

207.4212.4 Returns are made to the appropriate authorities within the stipulated timescale.

### ~~Responsibilities of the Chief Finance Officer and Service Director – Shared Services and Customer Support Procedure~~

208.213. The ~~Service Director – Shared Services and Customer Support~~ Associate Director, People and Business Services is responsible for the compilation of all Inland Revenue returns regarding PAYE, and the Chief Finance Officer for certifying all such returns.

209.214. It is the responsibility of the Chief Finance Officer to complete a monthly return of VAT inputs and outputs to HM Customs and Excise.

210.215. It is the responsibility of the Associate Director, People and Business Services ~~Chief Finance Officer, where appropriate,~~ to provide details to the Inland Revenue regarding the construction industry tax (CIT) deduction scheme.

211.216. The Chief Finance Officer will maintain up-to-date guidance for Council employees on taxation issues e.g. VAT and CIT.

### ~~Responsibilities of Corporate Directors~~

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217. It is the responsibility of the Directors:

~~211.4~~217.1 To ensure that the correct VAT liability is attached to all income due and that all VAT recoverable on purchases complies with HM Customs and Excise regulations.

~~211.2~~217.2 To ensure that, where construction and maintenance works are undertaken, the contractor fulfils the necessary construction industry tax deduction requirements.

~~211.3~~217.3 To ensure that all persons employed by the Council are added to the Council'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.

~~211.4~~217.4 To follow taxation guidance issued by the Chief Finance Officer.

## TRADING ACCOUNTS AND BUSINESS UNITS

~~212~~218. Trading accounts are important in areas where authorities are involved in commercial activity, and the Council maintains trading accounts for services provided on a basis other than straightforward recharge of cost, such as quoted price or schedule of rates.

### Responsibilities of the Chief Finance Officer Procedure

~~213~~219. It is the responsibility of the Chief Finance Officer ~~To~~ provide advice on the requirement for trading accounts and business units.

### Responsibilities of Corporate Directors

220. It is the responsibility of the Directors:

~~220.1~~220.1 To consult with the Chief Finance Officer and ~~Head of Legal and Democratic Services~~ Associate Director, Legal and Governance where a trading business unit wishes to enter into a contract with a third party.

~~213~~220.2 To observe all statutory requirements in relation to trading accounts and business units, including the maintenance of a separate revenue account to which all relevant income, expenditure, and overheads should be charged.

~~213~~220.3 To ensure that the Council's accounting principles are applied in relation to trading accounts.

213.3220.4 To ensure that each trading area or business unit, prepares a comprehensive annual business plan.

## EXTERNAL ARRANGEMENTS

### PARTNERSHIPS

#### **Why is this important?**

221. Partnerships play an increasingly important role in the delivery of locally developed community strategies, and the Council works closely with public agencies, private companies, community groups and voluntary organisations.

222. Partnerships as defined in Procurement and Contract Rules should comply with the key controls and be administered in accordance with Procurement and Contract Rules.

~~361. The main reasons for entering into a partnership are:~~

~~362.1 The ability to access new resources.~~

~~362.2 To provide new and better ways of delivering services.~~

~~362.3 To forge new relationships.~~

~~362.4 The desire to find new ways to share risk.~~

~~362.5 A partner is defined as either:~~

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

~~363. Partners participate in projects by:~~

~~363.1 Acting as a project deliverer or sponsor, solely or together with others.~~

~~363.2 Acting as a project funder or part funder.~~

~~363.3 Being the beneficiary group of the activity undertaken in a project.~~

~~364. Partners have common responsibilities:~~

~~364.1 To be willing to take on a role in the broader programme appropriate to the skills and resources of the partner organisation.~~

~~364.2 To act in good faith at all times and in the best interests of the partnership's aims and objectives.~~

~~364.3 Be open about any conflict of interests that might arise.~~

~~364.4 To encourage joint working and promote the sharing of information, resources and skills between public, private and community sectors.~~

~~364.5 To hold confidentially any information received as a result of partnership activities or duties that is of a confidential or commercially sensitive nature.~~

~~364.6 To act wherever possible as ambassadors for the project.~~

### Key controls

~~214.365.~~ The key controls for financial authority partners ~~are~~ partnerships:  
223.

223.1 These partnerships are expected to adopt follow, in so far as possible, the Council's Financial Rules and Regulations, where appropriate, or an equivalent version approved by the Chief Finance Officer.

~~214.1223.2~~ To ensure the partners be are aware of their responsibilities under the Council's Financial Rules and Procedures ~~financial regulations~~ and the ~~code of practice on tenders and contracts where appropriate~~ Procurement and Contracts Rules.

~~214.2223.3~~ To ensure that risk management processes are in place to identify and assess all known risks.

~~214.3223.4~~ To ensure that project appraisal processes are in place to assess the viability of the project in terms of resources, staffing and expertise.

~~214.4223.5~~ To agree and accept formally the roles and responsibilities of each of the partners involved in the project before the project commences.

~~214.5223.6~~ To communicate regularly with other partners throughout the project so that problems can be identified and shared to achieve their successful resolution.

~~366. Partnerships are expected to adopt the Council's Financial Regulations, where appropriate, or an equivalent version approved by the Chief Finance Officer.~~

### Responsibilities of the Chief Finance Officer Procedures

224. It is the responsibility of the Chief Finance Officer ~~To~~ advise on effective controls that will ensure that resources are not wasted and to provide advice on the key elements of funding a project including:

224.1 Scheme appraisal for financial viability in both the current and future years.

~~367.1~~

214.6224.2 Risk appraisal and management.

214.7224.3 Resourcing, including taxation issues.

214.8224.4 Audit, security and control requirements.

214.9224.5 Carry-forward arrangements.

225. It is the responsibility of the Directors:

~~Responsibilities of Corporate Directors:~~

~~214.10~~

214.11225.1 To ensure compliance with the Procurement and Contract Rules and other any relevant Codes of Practice or Partnership ~~P~~protocols, in particular, obtaining prior agreement from the Cabinet and the Chief Finance Officer where the Council takes on the role of Accountable Body as required under certain grant conditions, and to obtain advice on the legal and taxation consequences before setting up any partnership/joint venture arrangements with outside bodies.

214.12225.2 To maintain a partnership register ~~of all contracts entered into with external bodies in accordance with procedures specified by the Chief Finance Officer.~~

214.13225.3 To ensure that, before entering into partnership agreements with external bodies, a risk management appraisal has been prepared for the Chief Finance Officer.

214.14225.4 To ensure that ~~such partnership~~ agreements and arrangements do not impact adversely upon the services provided by the Council.

214.15225.5 To ensure that partnership agreements and arrangements are properly and fully documented.

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~~214.16~~~~225.6~~ To provide appropriate information to the Chief Finance Officer regarding partnership agreements to enable a note to be entered into the Council's statement of accounts concerning material items.

## EXTERNAL FUNDING

### **Why is this important?**

~~215.226.~~ External funding is potentially a very important source of income, but funding conditions need to be carefully considered to ensure that they are compatible with the aims and objectives of the Council.

~~216.227.~~ Local authorities are increasingly encouraged to provide joint service delivery through working closely with other agencies and private service providers.

~~217.228.~~ Funds from external agencies, such as English Heritage and the European Commission, provide additional resources to enable the Council to deliver services to the local community.

### **Key controls**

~~218.229.~~ The key controls for external funding are:

~~218.1~~~~229.1~~ Ensuring that key conditions of funding and any statutory requirements are complied with, and that the responsibilities of the accountable body are clearly understood.

~~218.2~~~~229.2~~ Ensuring that funds are acquired only to meet the priorities approved in the policy framework by the Council.

~~218.3~~~~229.3~~ Ensuring that any match-funding requirements are given due consideration prior to entering into long term agreements and that future revenue budgets reflect these requirements.

### **Procedure Responsibilities of the Chief Finance Officer**

~~230.~~ It is the responsibility of the Chief Finance Officer:

~~218.4~~~~230.1~~ To ensure that funding from external bodies is received, and properly recorded in the Council's accounts.

~~218.5~~~~230.2~~ To ensure that the match-funding requirements are considered prior to entering into the agreements and that future revenue budgets reflect these requirements.

~~218.6~~~~230.3~~ To ensure that audit requirements are met.

~~218.7~~230.4 To ensure that all grant claims are submitted correctly and on time.

~~218.8~~230.5 To ensure that terms and conditions of ~~any~~ grant offers are ~~fully~~ complied with.

### **Responsibilities of Corporate Directors**

#### **231. It is the responsibility of the Directors:**

~~218.9~~231.1 To ensure that all claims for funds are made by the due date.

~~218.10~~231.2 To ensure that the project progresses in accordance with the agreed project plan and that all expenditure is properly incurred and recorded.

~~218.11~~231.3 To ensure that both revenue and capital resources are available for any match-funding requirements together with the revenue consequences of capital schemes.

~~218.12~~231.4 To ensure the terms and conditions of any grant offer are complied with.

### **WORK FOR THIRD PARTIES**

#### **Why is this important?**

~~219.~~232. Legislation enables the Council to provide a range of services to other bodies, and such work may enable services to benefit from economies of scale.

~~220.~~233. Arrangements should be in place to ensure that any risks associated with this work is minimised, and that the Council has the legal powers to enter into such arrangements.

#### **Key controls**

~~221.~~234. The key controls for working with third parties are:

~~221.1~~234.1 To ensure that proposals are costed properly in accordance with guidance provided by the Chief Finance Officer.

~~221.2~~234.2 To ensure that contracts are drawn up using guidance provided by the ~~Head of Legal and Democratic Services~~ Associate Director, Legal and Governance and the Chief Finance Officer, and that the formal approvals process is adhered to.

~~221.3~~234.3 To issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

### ~~Responsibilities of the Chief Finance Officer~~Procedure

~~222.2~~235. It is the responsibility of the Chief Finance Officer ~~To~~ issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

### ~~Responsibilities of Corporate Directors~~

236. It is the responsibility of the Directors:

~~222.4~~236.1 To ensure that approval is obtained before any negotiations are concluded to work for third parties in respect of amounts in excess of £100,000 as follows:

- Amounts between £100,000 and £250,000 must be approved by the relevant Portfolio Holder and must be reported to the Cabinet.
- Amounts over £250,000 must have the approval of the Cabinet.

~~222.2~~236.2 To maintain a register of all contracts entered into with third parties in accordance with procedures specified by the Chief Finance Officer.

~~222.3~~236.3 To ensure that appropriate insurance arrangements are made.

~~222.4~~236.4 To ensure the Council's risk to "bad debts" is minimised. ~~[delete]~~

**Comment [a25]:** Deleted as not required.

~~222.5~~236.5 To ensure that no contract is subsidised by the Council other than as conscious decision to contribute towards a partnership or corporate priority, and with the approval of the Chief Finance Officer.

~~222.6~~236.6 To ensure that, wherever possible, payment is received in advance of the delivery of the service.

~~222.7~~236.7 To ensure the ~~department/unit~~service area has the appropriate expertise to undertake the contract.

~~222.8~~236.8 To ensure that such contracts do not impact adversely upon the services provided for the Council.

~~222.9~~236.9 To ensure all contracts are properly documented.

222-10236.10 To provide information as required by the Chief Finance Officer so that a note detailing the arrangement can be added to the Council's accounts ~~if deemed necessary~~.

## **Part 12-1A – Role and Function of the Corporate Parenting Panel and the Safeguarding Children and Young People Panel**

### **Corporate Parenting Panel**

#### **Composition**

The Corporate Parenting Panel will comprise up to 12-8 elected councillors ~~nominated by group leaders~~ politically balanced and nominated by group leaders.

#### **Role and Function**

To secure councillor involvement and commitment throughout the council to deliver better outcomes for children and young people who are looked after.

To ensure that corporate parenting is a key mechanism by which councillors and officers can ensure that for children and young people in its care, Wiltshire Council is providing:

- warm, welcoming and safe accommodation
- high quality care, nurturing supportive and meaningful relationships that encourage the growth of self-esteem, confidence and resilience, enabling young people to cope with change and difficult times
- the highest standard of education for all and consistent with the needs and abilities of the child
- opportunities and encouragement for self-development and keeping fit and healthy
- encouragement to take up hobbies, acquiring life skills and being a good citizen
- assistance with transition from care to looking after themselves, including the provision of suitable accommodation
- placement stability that will avoid disruption and maintain continuity of care, education placements and relationships.

The Corporate Parenting Panel will:

- undertake regular monitoring of the outcomes associated with these priorities
- make a commitment to prioritising the needs of looked-after children and young people and their carers
- receive reports from the Children in Care Council and act on their views
- provide clear strategic and political direction in relation to corporate parenting

- show ambition and aspirations for all looked-after children and care leavers
- ensure that all councillors and Wiltshire Council departments are fulfilling their roles and responsibilities as corporate parents proactively. This may involve, for example, the Corporate Parenting Panel organising specific education and training events for all members to ensure they are equipped with the knowledge and skills to be corporate parents
- receive regular/annual reports on the level and quality of services to looked-after children and care leavers
- promote achievement and acknowledge the aspirations of children and young people looked after by supporting celebration events
- investigate on behalf of all councillors ways in which the role of corporate parenting can be improved, using examples from other local authorities
- listen to the views of children, young people and their carers to involve them in the assessment and development of services
- engage with children and young people who are looked after, or have left care, by inviting them to act as advisers to the Panel
- meet with government inspectors, where appropriate, for their input into inspections
- anticipate as members of the adoption and fostering panel
- champion the provision of council-based work experience placements and apprenticeships for looked after young people
- agree a work plan, review progress, membership of the panel and attainment of its role and terms of reference and report to the Cabinet and Children's Services Select Committee as appropriate, and in any case to the Full Council annually.

## **Safeguarding Children and Young People Panel**

### **1. Background**

In response to the April 2012 Ofsted report on Safeguarding and Looked After Children a number of recommendations were put to Cabinet in 18 June 2013. Cabinet agreed to establish a Safeguarding and Young People Panel. This would be in addition to the robust scrutiny of safeguarding, undertaken by the Children's Select Committee or a task group. The Panel should run in a similar manner to the Corporate Parenting Panel, in the following ways:

- membership to include both members and officers;
- close liaison with the broad range of teams and local agencies
- involving parents, children and young people (when appropriate) to develop policy; and
- a clearly defined and mutually agreed distinction between the Panel's liaising role and the monitoring and scrutinising role of Scrutiny.

## 2. Purpose

The Panel's purpose will be to secure councillor involvement and commitment throughout the council to deliver better outcomes to ensure that all Wiltshire children and young people are safe.

## 3. Structure of the Safeguarding Children and Young People Panel

The Safeguarding Children and Young People Panel will comprise up to 8 elected councillors politically balanced and nominated by group leaders.

Group leaders may also appoint substitute members to cover absences.

The Cabinet member with responsibility for Children's Services will be an observer to the meeting.

The Associate Director and other relevant Council Officers will be part of the Panel, including front line Social Workers.

**Comment [11]:** Do we need both?

Relevant partner agencies and children and young people and their families/carers would be invited to attend as appropriate.

## 4. Responsibilities of the Safeguarding Children and Young People Panel

The Safeguarding Panel is a key mechanism by which councillors and officers can ensure that children and young people are safe. To ensure that Wiltshire Council is providing:

- warm, welcoming and safe environments;
- nurturing supportive and meaningful relationships that encourage the growth of self-esteem, confidence and resilience, enabling young people to cope with change and difficult times;
- the highest standard of education for all and consistent with the needs and abilities of the child;
- opportunities and encouragement for self-development and keeping fit and healthy;
- encouragement to take up hobbies, acquiring life skills and being a good citizen; and
- children and young people with the appropriate resources to meet their needs.

The Safeguarding Panel will:

- ensure that all councillors and Wiltshire Council departments are fulfilling their roles and responsibilities with regard to safeguarding and undertake regular monitoring of the outcomes associated with these priorities;
- make a commitment to prioritising the safeguarding needs of children and young people and their carers/family;
- provide clear strategic and political direction in relation to safeguarding;
- receive reports on progress and implementing actions noted in the Council's Safeguarding Improvement Plan and Early Help Strategy Project Plan;

**Comment [12]:** To me, this is the most important role for the Panel.

- challenge progress on improvement;
- show ambition and aspirations for all children;
- receive regular/annual reports on the level and quality of services to safeguarding in Wiltshire;
- ensure that the work being undertaken and the assessment of progress is informed by the views of front-line practitioners and children, young people and their parent/carers;
- investigate on behalf of all councillors ways in which the role of safeguarding can be improved, using examples from other local authorities;
- listen to the views of children, young people and their parents/carers to involve them in the assessment and development of services;
- engage with children and young people and their parents/carers who have received our services by inviting them to act as advisers to the Panel;
- meet with government inspectors, where appropriate, for their input into inspections; and
- agree a work plan, review progress, membership of the panel and attainment of its role and terms of reference and report to the Cabinet and Children's Services Select Committee as appropriate, and in any case to the Full Council annually.

**Comment [13]:** Members will need extensive training to be able to understand and interpret the data.

#### 5. Chairing

The Panel will be chaired by the Lead Member for Children's Services or their designated representative. The Vice Chair will be appointed by the Panel.

#### 6. Administration

- Democratic Services, Wiltshire Council will be responsible for the preparation of the agenda in consultation with the Chairman and relevant officers and minutes for the meetings of the Panel.
- The agenda and papers will be issued in advance of the meeting.

#### 7. Length and Frequency of Meetings

The Safeguarding and Young People Panel will meet usually 4 times a year in February, May, September and November. Meetings where not required may be cancelled following consultation with the Chairman.

#### 8. Links with existing groups

The Panel will maintain links with other bodies with a focus on safeguarding children. These should include but not be limited to:

- Cabinet
- LSCB



- [Health and Wellbeing Board](#)
- [Children's Trust Commissioning Executive](#)
- [Complex Families Project Board](#)
- [Emotional Wellbeing and Mental Health Commissioning Group](#)
- [13 to 19 Strategy Board](#)
- [Children in Care Commissioning Group](#)
- [Corporate Parenting Panel](#)
- [Children's Select Committee and associated Task Groups](#)

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CONSTITUTION FOCUS GROUP

15 April 2014

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**REVIEW OF PART 3 OF THE CONSTITUTION – RESPONSIBILITY FOR FUNCTIONS**

**Purpose**

1. The purpose of this report is to ask the Constitution Focus Group to consider an updated version of Part 3 of the Constitution, as shown in Appendix 1. A tracked version is also shown in Appendix 2.

**Background**

2. Part 3 of the Constitution deals with Responsibility for Functions. This includes setting out the functions of Council, Committees and Cabinet, as well as the Delegation of Executive Functions, Scheme of Delegation to Officers and Scheme of Sub-Delegation.
3. The Constitution Focus Group reviewed Sections A, B and C of Part 3 at the meeting on 19 March 2014. We have now also reviewed the Scheme of Delegation to Officers in Section D.
4. The majority of the changes which have been made are intended to make this Part clearer and easier to follow.
5. Some updates have been required to take account of the following new legislation:
  - a. Local Authorities (Executive Arrangements)(Meetings and Access to Information) (England) Regulations 2012
  - b. Police Reform and Social Responsibility Act 2011
  - c. Health and Social Care Act 2012
6. The changes which have been made to Part 3 are summarised in paragraph 7 below. These changes do not make any material changes to existing powers but seek to ensure that the powers that are granted under the constitution are exercised properly.

**Main Issues for Consideration**

7. The changes which have been made to Part 3 are shown in tracked changes (the different colours do not have any relevance):

- a. **Part 3 Section A:**

Since the last Focus Group meeting, two new principles have been added. Paragraph 6 has been inserted to provide clarity to officers on the role of the financial controls in the Council's Financial Management System in the Scheme

of Delegation. Paragraph 11 has been moved from the current Part 3B of the constitution.

**b. Part 3 Section C:**

Since the last Focus Group meeting, paragraph 1.3 in Appendix 1 has been updated to provide clarity in respect of the concurrent officer scheme of delegation relating to the disposal and acquisition of real property.

**c. Part 3 Section D:**

A new contents and introduction have been inserted for ease of use.

**d. Part 3 Section D1**

The previous Part 3B Schedule 1, which listed Directors' Areas of Responsibility has been deleted. This will now be included as part of a separate register, which is required under statute.

This section has also been updated to reflect the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012.

**e. Part 3 Section D2**

This Section has been separated from the previous section to distinguish between the Scheme of Delegation to Directors and the Scheme of Sub-Delegation of Officers in their areas of responsibility. This clarification should make it easier to ensure that decisions are properly authorised and the risk of a successful challenge is avoided. We have included reference to the register, which the council is required to maintain under the Local Government Act 1992 and make available to members of the public.

**f. Part 3 Section D3**

An additional provision has been added to paragraph 1 to clarify that the Associate Director Economic Development and Planning Services is responsible for determining whether an application falls within the remit of Strategic Planning Committee or the relevant area planning committee.

## **Recommendations**

8. Members of the Focus Group are asked to:

- a. consider the proposed changes to Part 3 as shown in Appendix 1 and 2 and make recommendations to the standards committee as appropriate.

**I R GIBBONS  
ASSOCIATE DIRECTOR LEGAL AND GOVERNANCE AND MONITORING OFFICER**

## **PART 3**

### **RESPONSIBILITY FOR FUNCTIONS**

#### **SECTION A: GENERAL**

1. Introduction
2. Definitions
3. Principles

#### **SECTION B: FUNCTIONS OF COUNCIL, COMMITTEES AND CABINET**

1. The Council
2. Committees
  - 2.1 Strategic Planning Committee
  - 2.2 Area Planning Committee
  - 2.3 Licensing Committee
  - 2.4 Staffing Policy Committee
    - 2.4.1 Senior Officers' Employment Sub-Committee
    - 2.4.2 Staffing Appeals Sub-Committee
    - 2.4.3 Grievance Appeals Sub-Committee
  - 2.5 Standards Committee
  - 2.6 Officer Appointments Committee
  - 2.7 Wiltshire Pension Fund Committee
  - 2.8 Audit Committee
  - 2.9 Appeals Committee
3. Cabinet
  - a. Local Choice Options
  - b. Cabinet Members
4. Area Boards
5. Police and Crime Panel
6. Health and Wellbeing Board

Schedule 1 AREA BOARDS: ELECTORAL DIVISION AND PARISH ALLOCATIONS

#### **SECTION C: DELEGATION OF EXECUTIVE FUNCTIONS**

#### **SECTION D: SCHEME OF DELEGATION TO OFFICERS**

##### **D1: SCHEME OF DELEGATION**

1. Scheme of Delegation to Directors
2. Decision Making
3. Record Keeping

4. Emergency Powers
5. Solicitor to the Council

**D2. SCHEME OF SUB DELEGATION**

**D3. SCHEME OF DELEGATION SPECIFIC TO PLANNING**

**D4. SCHEME OF DELEGATION SPECIFIC TO LICENSING**

**SCHEDULE 1: INDEMNITY TO STAFF**

## **PART 3**

### **RESPONSIBILITY FOR FUNCTIONS**

#### **SECTION A: GENERAL**

##### **1. Introduction**

Part 3 of this Constitution deals with responsibility for functions and decision making.

##### **2. Definitions**

In this Part, the following words and phrases have the following meaning:

<b>Director</b>	includes Corporate Directors and Associate Directors, except where the context requires otherwise.
<b>Executive decision</b>	means a decision made or to be made by a decision maker in connection with the discharge of a function which is the responsibility of the executive of a local authority.
<b>Incidental decision</b>	means a decision which relates to the day to day running of a service or the implementation of a decision made by Council, Cabinet or a Committee.
<b>Proper Officer</b>	means the Associate Director, Corporate Function and Procurement, or such other officer as designated from time to time by the Head of Paid Service.
<b>Register</b>	means the register referred to in Part 3 Section D 1 Paragraph 1.6 and stored and maintained on the Council's intranet.

**Comment [a1]:** Definition from The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

In this Part 3 reference to any legislation includes reference to any successor legislation.

##### **3. Principles**

1. Wiltshire Council has a leader and cabinet executive model and as a result reference should be made to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 to determine whether a function is a council or an executive function.
2. Section B of this Part 3 sets out the functions specifically reserved to the Council, Cabinet or Committees in accordance with Section B of this Part 3.
3. The Corporate Directors, supported by the Associate Directors, shall have responsibility for the overall corporate management of the Council.
4. Where a function has not been specifically reserved in accordance with Principle 2 above, the Corporate Directors and the Associate Director within whose remit the

**Comment [a2]:** Local Government Act 2000 S9C

matter falls are empowered to make decisions on behalf of the Council in accordance with Part 3 Section D 1 of the Constitution.

5. Directors may authorise officers to take decisions on their behalf provided a written scheme of sub delegation is recorded.
6. Directors may decide that any sub delegations they grant to officers within their team under their scheme of sub delegation may be subject to financial limitations. Whilst a Director may wish to consider using the signing and authorisation limits set for various officers under the Council's Budget and Policy Framework, they are not limited in this regard. The signing and authorisation limits set under the Budget and Policy Framework are financial management controls. A scheme of sub delegation is the delegation by a particular Director to other officers within that Director's team to make particular types of decision for and in the name of that Director and therefore such sub delegation can be given up to the maximum limits of the Director's own powers.
7. Decisions made under delegated powers should be recorded in accordance with Part 3 Section D 1 Paragraph 2.3 and 2.4.
8. Each Director must ensure that schemes of sub delegation for decision making for their service areas are in place. Directors are also responsible for ensuring valid instruments of appointment for any powers exercised by officers by virtue of any statutory appointments are in place. Directors must ensure that schemes of sub delegation and instruments of appointment are recorded on the Register.
9. Any decision taken by an officer on behalf of a Director shall remain the responsibility of the Director.
10. In making decisions officers will comply with requirements of this Constitution including but not limited to:
  - The Constitution (Part 2)
  - Access to Information Procedure Rules (Part 5),
  - Financial Regulations and Procedure Rules (Parts 9 and 10)
  - Procurement and Contract Rules (Part 11)
  - Leader's Protocol for Individual Decision Making by Cabinet Members (Protocol 5)
11. In deciding whether or not to exercise such delegated powers, officers should consider whether to consult the appropriate cabinet member(s) or committee chairman and have regard to their views. Officers shall always be entitled to refer matters for decision to the appropriate member body where they consider it expedient to do so.
12. These delegations should be interpreted widely to aid the smooth running of the organisation, the effective deployment of resources, the efficient delivery of services, and the achievement of the Council's goals.

**Comment [a3]:** The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012



## **PART 3** **RESPONSIBILITY FOR FUNCTIONS**

### **SECTION B: FUNCTIONS OF COUNCIL, COMMITTEES AND CABINET**

#### **1. The Council**

The Council will be responsible for the following functions, which it will exercise only in Full Council meetings:

- 1.1 Adopting the following statutory plans, strategies and documents as part of the policy framework of the Council:
- Wiltshire Children and Young People's Plan, as required by the Apprenticeships, Skills, Children and Learning Act 2009;
  - ~~Crime and Disorder Reduction Strategy~~ [Joint Strategic Assessment of Crime and Policing](#), as required by the Crime and Disorder Act 1998;
  - Emergency plans and civil contingency plans, as required by the Civil Contingencies Act 2004;
  - Local Transport Plan, as required by the Transport Act 2000;
  - Local development documents ([including supplementary planning documents](#)) which together comprise the Local Development Framework, as required by Planning and Compulsory Purchase Act 2004;
  - ~~Wiltshire and Swindon Structure Plan, as required by the Planning and Compulsory Purchase Act 2004;~~
  - Youth Justice Plan, as required by the Crime and Disorder Act 1998;
  - Corporate Equality Plan, [pursuant to the Public Sector Equality Duty under s149 of the Equality Act 2010; as required by the Race Relations \(Amendment\) Act 2000, the Sex Discrimination Act 1975, the Equal Pay Act 1970 and the Disability Discrimination Act 1995;](#)
  - ~~Local Area Agreement within the Local Agreement for Wiltshire, as required by the Local Government and Public Involvement in Health Act 2007;~~
  - Homelessness Strategy, as required by the Homelessness Act 2002;
  - Housing Renewal Strategy, as required by the Housing Act 2004;
  - Licensing Authority Policy Statement, as required by the Licensing Act 2003;
  - ~~Gambling Act Statement of Principles, as required by the Gambling Act 2005;~~
  - ~~Pay Policy Statement, as required by the Localism Act 2011;~~
  - ~~Child Poverty Strategy, as required by the Child Poverty Act 2010;~~
  - ~~Enforcement Policy, as required by the Legislative and Regulatory Reform Act 2006.~~
  - ~~Wiltshire and Swindon Waste Local Plan, as required by the European Framework Directive on Waste 2006 and the Landfill Directive 1999.~~
- 1.2 Adopting the following non-statutory plans, strategies and documents which also form part of the policy framework of the Council:
- ~~Social Service Plan (reported through NHS Local Development Plans)~~
  - ~~Sustainable Community Strategy~~
  - Adult Learning Plan
  - ~~Library Plan~~
  - Customer Access Strategy
  - Young Carers' Strategy

**Comment [a4]:** Revoked by South West (Revocation) Order 2013.

- Adult Care Transformation
  - Corporate Asset Investment Strategy and Corporate Property Strategy
  - Corporate Parenting Policy for Looked After Children and Young People in Wiltshire
  - [Corporate Business Plan](#)
  - Food [Safety, Food Standards and Food](#) Law Enforcement Service Plan, as required by the Food Standards Agency
  - [Housing Strategy](#)
  - [Air Quality Strategy, as required by the Environment Act 1995](#)
  - [Contaminated Land Strategy, as required by Part 2A Environmental Protection Act 1990](#)
  - Such other plans and strategies as the Council may include to form part of its policy framework.
- 1.3 [Approving the budget, including:](#)
- [Allocating financial resources to different services and projects](#)
  - [Establishing contingency funds](#)
  - ~~[Agreeing the council tax base](#)~~
  - [Setting the council tax](#)
  - [Making decisions relating to the control of the Council's borrowing requirement](#)
  - ~~[Controlling capital expenditure](#)~~
  - [Setting virement limits](#)
  - [Annual Investment Strategy](#)
  - [Annual policy for making a Minimum Revenue Provision \(MRP\)](#)
- 1.4 Approving and amending the constitution.
- 1.5 Subject to the urgency procedure contained in the Access to Information Procedure Rules in Part 5 of this Constitution, making decisions about any matter in the discharge of an executive function which is covered by the policy framework, or the budget, where the decision maker is minded to make it in a manner which would be contrary to the policy framework, or contrary to/or not wholly in accordance with the budget.
- 1.6 Appointing and removing the Leader of the Council from office.
- 1.7 Agreeing and/or amending the terms of reference for committees other than joint committees, deciding on their composition and making appointments to them.
- 1.8 Adopting a members' allowances scheme in accordance with the Local Authorities' (Members' Allowances) (England) Regulations 2003 following advice from an independent remuneration advisory panel comprising up to five non-elected members.
- 1.9 Confirming the appointment of the Head of Paid Service.
- 1.10 Appointing the returning officer and electoral registration officer.
- 1.11 Submitting proposals to the secretary of state under the Representation of the People Act 2000.

**Comment [a5]:** Michael Hudson has confirmed this is correct subject to the removal of the two functions which are the responsibility of Cabinet or their committees.

1.12 To carry out community governance reviews and put in place or make changes to local community governance and electoral arrangements in accordance with the Local Government and Public Involvement in Health Act 2007.

1.13 Making, amending, revoking, re-enacting or adopting bylaws and promoting, or opposing, the making of local legislation or personal bills.

1.14 Agreeing the cycle of Council meetings.

~~1.14~~1.15 Any function under a local act ~~other than a function specified or referred to in regulation two or schedule one of the Local Authorities (Functions and Responsibilities) (England) Regulations 2000.~~

~~1.15~~1.16 Making arrangements for questions on the discharge of the functions of the Police and Crime Panel and the fire authority to be put at Council meetings.

~~1.16~~1.17 Making appointments to the Police and Crime Panel in accordance with the relevant legislation and guidance.

~~1.17~~1.18

**Comment [a6]:** Amended for clarity. Regulations referred to at Part 3 Section A Paragraph 3.1.

**Comment [a7]:** Changes due to Police Act 1996 being repealed. 1.17 required under Police Reform and Social Responsibility Act 2011.

## 2. Committees

The Council will exercise the following functions by delegation of powers to the under-mentioned committees:

### 2.1 Strategic Planning Committee

#### Composition

The size of the committee and appointments to it will be determined by council. Appointments will be made having regard to rules on political proportionality. Substitutes will be permitted in accordance with Part 4 of this Constitution. Councillors shall not participate as members of the Strategic Planning Committee until they have received appropriate training in respect of their functions on the committee.

#### Role and Functions

The committee will exercise the following functions:

To make strategic planning decisions as follows:

- The implications of major developments outside of Wiltshire that could have an impact on local residents.
- To consider the following categories of applications for planning permission:
  - Large-scale major developments (defined by the Department for Communities and Local Government as those of 200 houses or more or 10,000 square metres of non-residential floor space) which, by their nature, (e.g. scale, location etc.) have wider strategic implications and raise issues of more than local importance;
  - Planning applications for mineral extraction or waste disposal, other than small scale works which are ancillary to an existing mineral working or waste disposal facility;

- Significant applications by Wiltshire Council to develop any land of Wiltshire Council, or for development of any land by Wiltshire Council or by Wiltshire Council jointly with any other person (Regulation 3 applications);
- Applications which, if approved, would represent a significant departure from the policies of the statutory development plan, where they are recommended for approval;
- Applications called in by a division-member that cross the boundary of two area committees;
- Any application where the Associate Director, Economic Development and Planning Services considers it inappropriate to exercise delegated powers having regard to the public representations received and consultee responses;
- Consider documents relating to the Local Development Framework and advise Cabinet where appropriate.

There shall be no referral ~~up of applications to the Strategic Planning Committee from the area planning committees.~~

~~The Associate Director, Economic Development and Planning Services shall be responsible for determining whether an application falls within the remit of Strategic Planning Committee or the relevant area planning committee down of applications from Strategic Planning Committee to Area Planning Committees.~~

#### Public Participation

Details of the rules concerning public participation at the Strategic Planning Committee are documented in the Planning Code of Good Practice for Members of Wiltshire Council (Protocol 4).

## **2.2 Area Planning Committee**

There shall be four area planning committees with the following composition and role and functions.

#### Composition

The size of the committees and appointments to them will be determined by Council. Appointment to each of the area planning committees will be politically proportional having regard to the wishes of group leaders, who would be asked to nominate wherever possible on a geographical basis.

Substitutes will be permitted in accordance with Part 4 of this Constitution from those eligible, selected on a geographical basis.

Councillors shall not participate as members of the area planning committees until they have received appropriate training in respect of their functions on the committee.

#### Planning Role and Functions

To consider planning applications not within the remit of the Strategic Planning Committee and not delegated to officers except where the Associate Director, Economic Development and Planning Services considers it inappropriate to exercise delegated powers having considered public representations and consultee responses.

To consider matters of local importance within the area such as:

- The designation and amendment of conservation areas;
- Village design statements and parish plans where Council approval is required for them to be considered as material considerations in dealing with planning applications;
- Consideration of planning applications called to an area committee by division members, with the exception of those that fail to be determined by the Strategic Planning Committee;

There shall be no referral up of applications from the area planning committees to the Strategic Planning Committee.

The Associate Director, Economic Development and Planning Services, after consultation with the relevant cabinet member, shall be responsible for determining whether an application falls within the remit of Strategic Planning Committee or the relevant area planning committee in accordance with the criteria set out above. Where requested to do so, the Associate Director, Economic Development and Planning Services shall be required to set out the reasons in writing.

Comment [a8]: Inserted for clarity.

#### Other Roles and Functions

Where an objection has been received and that objection has not been resolved by officers, to consider matters of local importance within the area such as:

- Registration of common land for town and village greens;
- Variation of rights of common;
- Determination of applications under the ~~Explosives Act 1875~~ Manufacture and Storage of Explosives Regulations 2005;
- Public rights of way, including modification of the definitive map and the regulation of the use of the highway.

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#### Scheme of Delegation

The scheme of delegation to the Associate Director, Economic Development and Planning Services is detailed in Part 3 Section D 3 of this Constitution.

#### Public Participation

Details of the rules concerning public participation at the Area Planning Committees are documented in the Planning Code of Good Practice for Members of Wiltshire Council (Protocol 4).

## **2.3 Licensing Committee**

#### Composition

The size of the committee and appointments to it will be determined by Council with a membership of between 10 and 15 councillors. Appointments will be made having regard to the rules on political proportionality.

Substitutes will be permitted in accordance with Part 4 of this Constitution

Councillors shall not participate as members of the Licensing Committee or any of its sub-committees in relation to Licensing Act and Gambling Act matters until they have

received appropriate training in respect of their functions on the committee or sub-committees.

#### Role and Functions

Taxi, gambling, casino, gaming, entertainment, food, liquor and miscellaneous licensing.

To deal with all functions relating to licensing and registration as set out in Schedule 1 to the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 to include all of the Council's responsibilities under the Licensing Act 2003, the Gambling Act 2005 and the Council's responsibilities in respect of licensing under the Criminal Justice and Police Act 2001 and the Violent Crime Reduction Act 2006 any other associated matters and ~~any~~ other similar licensing and registration functions. ~~carried out by the Public Protection Service that naturally fall within the jurisdiction of the committee where legislation permits.~~

The Licensing Committee has the power to appoint such sub-committees as may from time to time be necessary to discharge its duties including those under the Licensing Act 2003 and the Gambling Act 2005.

Each sub-committee will comprise three members drawn from the Licensing Committee and appointed by the ~~Proper Officer-Associate Director Corporate Function and Procurement~~ having regard to the following:

- Availability of councillors;
- Councillors selected are not the representative for the area in which the premises subject to the hearing or review is situated;
- Councillors do not have a personal or prejudicial interest in the matter to be determined;
- Cross-party representation on all sub-committees is achieved where at all possible.

#### Scheme of Delegation

Sub-committees will have full delegated powers to determine contested applications and adjudicate over the review of licences. These will be undertaken by way of licensing hearings and conducted in accordance with relevant legislation. the Licensing Act (Hearings) Regulations 2005

Delegations relevant to the Licensing Committee, licensing sub-committees and officers are detailed in Part 3 Section D4 of this Constitution.

## **2.4 Staffing Policy Committee**

#### Composition

The size of the committee and appointments to it will be determined by Council. Appointments will be made having regard to rules on political proportionality.

Substitutes will be permitted in accordance with Part 4 of this Constitution.

#### Role and Function

To determine, monitor and review staffing policies and practices to secure the best use and development of the Council's staff, including the power to deal with all matters relating to staff terms and conditions.

The Staffing Policy Committee will establish the following sub-committees to deal with matters relating to the dismissal or disciplinary action against individual members of staff and staff grievances.

#### **2.4.1 Senior Officers' Employment Sub-Committee**

This sub-committee is authorised to dismiss and take disciplinary action against the officers categorised below in accordance with the officer employment procedure rules:

- The Head of Paid Service
- Statutory chief officers
- Non-statutory chief officers
- Deputy chief officers
- Assistants for political groups

For this purpose the sub-committee shall comprise at least three councillors, at least one of whom shall be a member of the Cabinet.

This sub-committee is also authorised to consider and respond to grievances raised by officers in the categories listed above under stage two to the Council's grievance procedure. For the determination of such grievances the sub-committee shall comprise at least three councillors. There is no requirement for any of those members to be a member of the Cabinet.

#### **2.4.2 Staffing Appeals Sub-Committee**

This sub-committee is authorised to hear appeals against dismissal or disciplinary action:

- By the Senior Officers' Employment Sub-Committee in relation to the senior officers specified above;
- By the Head of Paid Service in relation to other staff.

The Staffing Appeals Sub-Committee has power in the case of an appeal against a warning to:

- Dismiss the appeal;
- Allow the appeal;
- Allow the appeal and substitute a different warning (greater or lesser);
- Dismiss the employee.

The Staffing Appeals Sub-Committee has power in the case of an appeal against dismissal to:

- Dismiss the appeal;
- Dismiss the appeal but offer to re-engage the employee in the same or another post with effect from a date to be determined;
- Allow the appeal and reinstate;
- Allow the appeal and reinstate with a written or final written warning.

In the case of any appeal against dismissal or disciplinary action in respect of a senior officer as identified above, the Staffing Appeals Sub-Committee shall

comprise at least three councillors, at least one of whom shall be a member of the Cabinet.

No councillor who was involved in determining a matter which is the subject of an appeal will be appointed to the Staffing Appeals Sub-Committee.

### **2.4.3 Grievance Appeals Sub-Committee**

This sub-committee is authorised to hear appeals under stage two of the Council's grievance procedure.

The sub-committee shall comprise at least three councillors to hear an appeal. There is no requirement for any member to be a member of the Cabinet.

No councillor who was involved in determining a matter which is the subject of an appeal will be appointed to the Grievance Appeals Sub-Committee.

## **2.5 Standards Committee**

### Composition

This Committee will comprise 13 elected councillors, other than the Leader or any other member of the Cabinet, and up to 8 co-opted non-voting members, 50% of whom shall be serving town, parish or city councillors from within the Council's area who are not councillors or officers of the Council.

Appointments to the Committee will be made annually by the Council having regard to the rules on political proportionality.

The term of office for co-opted non-voting members will normally be 4 years.

Co-opted non-voting members will be eligible for re-appointment for a second term.

Substitutes will be permitted in accordance with Part 4 of the Constitution.

### Roles and Function

The Standards Committee is responsible for:

- promoting and maintaining high standards of conduct by elected and co-opted members and officers.
- assisting the elected and co-opted members to observe the members' code of conduct.
- advising the Council on the adoption or revision of the members' code of conduct and the arrangements for dealing with member complaints of misconduct which the Council is required to make under Section 28 of the Localism Act 2011.
- monitoring and advising the Council about the operation of its code of conduct in the light of best practice and any changes in the law.
- advising, and, through the Member Development Group, arranging to train elected and co-opted members on matters relating to the members' code of conduct and ensuring that members are aware of the standards expected of them under the code



- granting dispensations to elected and co-opted members from requirements relating to interests.
- overseeing the operation of the Council's arrangements for dealing with misconduct complaints against members and co-opted members of Wiltshire Council, and parish, town and city councillors in Wiltshire.
- overview of the whistle blowing policy.
- overview of corporate complaints handling and Ombudsman investigations.
- overview of corporate complaints handling and Ombudsman investigations.
- reviewing the implementation of recommendations made by the Ombudsman.
- oversight of the Constitution.

The Standards Committee has the power to appoint such sub-committees as may from time to time be necessary for the efficient discharge of its functions. In particular, the Committee will appoint:

- A Hearing Sub-Committee to determine member misconduct complaints under the Council's arrangements.
- A Review Sub-Committee to determine requests for review under the Council's arrangements.
- A Dispensation Sub-Committee to determine requests for dispensation from the requirements relating to interests.

In each case the Sub-Committee shall comprise 3 elected members from whom a chairman will be elected. The Sub-Committee may include 2 non-voting co-opted members of the Standards Committee, one of whom shall be a parish, town or city council representative where the complaint concerns a parish, town or city councillor.

The above Sub-Committees are not subject to the requirements of political balance but are subject to the requirement of a maximum of 2 elected members from any political group. The composition of any sub-committee will be determined by the Monitoring Officer in consultation with the Chairman of the Standards Committee on the basis of member availability, drawing from the membership of the Committee and their substitutes.

**Comment [a9]:** Amendment from Full Council 12 November 2013

Members of the Review Sub-Committee may not serve on the Hearing Sub-Committee for the same or a linked complaint.

For the avoidance of doubt decisions of the Sub-Committees will be made by a simple majority of the elected members present.

## 2.6 Officer Appointments Committee

This committee will comprise five councillors to include at least one member of Cabinet. It will be responsible for:

- Appointing the Head of Paid Service, subject to confirmation by the Council;
- Appointing Corporate Directors and Associate Directors, subject to the officer employment procedure rules as set out in Part 15 of this Constitution.

## 2.7 Wiltshire Pension Fund Committee

This committee will comprise five councillors from the authority and co-opted members as follows:

- Two voting members from Swindon Borough Council;
- **Two voting Employer Representatives**
- **Two** non-voting employee representatives, one representing Wiltshire Council employees, and one representing Swindon Borough Council employees.

It will exercise the functions of the Council as administering authority under the Local Government Superannuation Acts & Regulations and deal with all matters relating thereto. **The committee will publish meetings attendance records in an Annual Report.**

**The voting Employer Representatives will serve a four year fixed term from appointment. On expiry of the four year term, applications for the position will be sought (from the incumbent and the applicable employer bodies) and an appointment process will be undertaken by the committee should more than one application be received for the role.**

**Comment [M10]:** Updated to reflect changes made by the Pension Committee.

## 2.8 Audit Committee

### Composition

The size of the Audit Committee and appointments to it will be determined by Council. Appointments will be made having regard to rules on political proportionality.

The Audit Committee will exclude members of the Cabinet. The Leader of the Council or the cabinet member responsible for finance and governance is a non-voting member of the Committee.

Substitute members will be permitted in accordance with Part 4 of this Constitution.

### Role and Function

The Audit Committee will be responsible for:

- Internal Audit Activity:
  - To approve the terms of reference and strategy for internal audit, and the annual internal audit plan;
  - To monitor and review the effectiveness of internal audit to ensure compliance with statutory requirements;
  - To consider the Head of Internal Audit's annual report and opinion, and a summary on internal audit activity and the level of assurance it provides on the Council's corporate governance arrangements;
  - To consider specific internal audit reports as requested, and monitor the implementation of agreed management actions.
- External Audit Activity:
  - To receive and comment on the external audit plan;

- To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance;
- To comment on the scope and depth of external audit work and to ensure it gives value for money;
- To monitor the implementation of management actions arising from external audit work.
- Regulatory Framework:
  - To monitor and review the effective development and operation of corporate governance, risk management and internal control, and to receive progress reports as required;
  - To oversee the process for production of the annual governance statement (AGS), to review the supporting evidence, and to approve the draft AGS;
  - To monitor the development and implementation of the Council's anti-fraud and corruption policy and strategy.
- Financial Management and Accounts
  - To ensure the Council's arrangements for financial management are adequate and effective, and are regularly reviewed;
  - To review and approve the annual statement of accounts;
  - To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

## **2.9 Appeals Committee**

### Composition

The size of the committee and appointments to it will be determined by Council. Appointments will be made having regard to rules on political proportionality.

An appeals panel will comprise three councillors, drawn by the Proper Officer from those members of the Appeals Committee who have received appropriate training.

At each meeting of the appeals panel, one of its members shall be elected to chair the appeals panel for the duration of that meeting.

### Function

An Appeals Panel is empowered to determine appeals against the following decisions of the authority:

- Education transport;
- Imposition of penalty points which would result in suspension for licensed hackney carriage, taxi and private hire vehicle operators, drivers and vehicles;
- Refusal of applications for discretionary rate relief and cases of exceptional hardship under the national non-domestic rating regulations, council tax and housing benefit regulations and Rates Relief Policies;
- Suspension, removal or exclusion of providers from the Council's Directory of Registered Early Years Providers;
- Any other function requiring an appeal to a member body not specifically reserved to another body in the Constitution, or by the law.

No councillor who was involved in determining a matter which is the subject of an appeal will be appointed to a panel hearing the appeal.

### 3. Cabinet

#### General

This section should be read in conjunction with the Cabinet Procedure Rules (Part 7).

The Leader either directly or through Cabinet will carry out within the Council's Policy and Budget Framework all of the local authority's functions which are not the responsibility of any other part of the local authority, whether by law or under this Constitution.

Without limiting the scope of paragraph 3 above, Cabinet either directly or by delegating its powers as set out in Part 3 Section C of this Constitution has the following functions and responsibilities:

- Proposing the budget to Council, including the preparation of estimates and the amount of the proposed precept and any reconsideration or revision of those estimates;
- Agreeing the council tax base;
- Controlling capital expenditure;
- Proposing to Council new policies (or amendments to existing policies) which fall within the Policy Framework as defined in paragraph 1 of Part 3 of this Constitution;
- Adopting on behalf of Wiltshire Council any plans, policies or strategies which do not form part of the policy framework and are not the responsibility of any other part of the local authority;
- Implementing and delivering the agreed Budget and Policy Framework.

**Comment [M11]:** Moved from section 1.3 above on the advice of the Chief Finance Officer.

#### 3.1 Local Choice Options

In regard to local choice options, the following will be the responsibility of the Cabinet:

- Making arrangements pursuant to the School Standards and Framework Act 1998 for appeals against exclusion of pupils; admission appeals; and appeals by governing bodies;
- The appointment of any individual to any office other than an office in which he is employed by the authority to anybody other than the authority and to any committee or sub-committee of such a body and the revocation of any such appointment.

The Cabinet elects to delegate the following local choice options as follows:

- Associate Director, Economic Development and Planning Services - the obtaining of information under section 330 of the Town and Country Planning Act 1990 as to interests in land
- Solicitor to the Council - the obtaining of particulars of persons interested in land under section 16 of the Local Government (Miscellaneous Provisions) Act 1976;

- Solicitor to the Council - the making of agreements for the execution of highways works.

### **3.2 Cabinet Members**

The Leader of the Council chairs meetings of the Cabinet and is the principal spokesman for the Council. The role of Leader within the Budget and Policy Framework set by the Council includes:

- Setting strategic direction;
- Ensuring the needs and aspirations of Wiltshire people are known;
- Management initiatives;
- Identifying priorities and setting targets;
- Setting priorities;
- Probity and financial monitoring and risk management;
- Communication policy;
- Monitoring performance of members of his or her Cabinet;
- Promoting the Council;
- Relationships with other political group leaders and the chairman of the Council.

The provisions above are without prejudice to the statutory duties of the Head of Paid Service, the Monitoring Officer and Solicitor to the Council, the Director of Children's Services, the Director of Adult Social Services, the Section 151 Officer, the designated Scrutiny Officer or other Council officers.

The Leader will appoint individual cabinet members as he or she thinks appropriate subject to reporting appointments to the first available meeting of the Council.

Individual cabinet members will have power within any scheme of delegation determined by the Leader in accordance with:

- Article seven of Part 2 (The Constitution)
- Part 3 Section C (Delegation of Executive Functions)
- Paragraphs two to ten of the Part 7 (Cabinet Procedure Rules).

In addition to the delegation of authority to individual members the Cabinet may choose to delegate functions further to an area board, joint arrangements, or an officer.

## **4. Area Boards**

### Role and functions of Area Boards

- 4.1 The purpose of area boards is to promote the development of stronger and more resilient communities across Wiltshire's community areas through:
- Efficient, transparent and accountable decision making;
  - Effective collaboration with public, voluntary and private sector partners locally to meet the aspirations of local people;
  - Shaping the delivery of local services;
  - Addressing local issues;
  - Building community leadership and local engagement.
- 4.2 Each area board will have the following functions in conjunction with their local area:

- To provide a focus for community leadership, local influence and delegated decision-making, through the democratic mandate of elected councillors;
- To influence the allocation of resources and delivery of public services in the community area in order to pursue local priorities and issues;
- To bring together key service providers and the local community into a coherent cycle, linked to budget and decision-making processes;
- To consider current conditions and future priorities through an annual state of the community area debate;
- To publish a local area assessment setting out the agreed priorities for action arising from the state of the community area debate;
- To determine budget priorities and spend within the revenue budget allocated by the Cabinet;
- To agree a framework for consultations carried out in the community area on behalf of the Council;
- To provide feedback on major statutory consultations on behalf of the community area;
- To allocate core funding for the operation of the community area partnership and project funding for identified community priorities;
- To develop participatory budgeting processes and to be instrumental in supporting and developing funding applications to external bodies and funding streams;
- To provide excellent two-way communications for the community area about public service provision and to the Council and Cabinet about the implementation and effectiveness of policies;
- To publish and maintain a forward plan of forthcoming agenda items to give councillors, the public, parishes and the media adequate notice of the issues that are to be considered;
- To consider issues referred to the area board by town and parish councils, partners and the public;
- To establish task and finish groups to examine specific issues.

#### Composition

- 4.3 The area boards are appointed by the Council under section 102 of the Local Government Act 1972 and are constituted as area committees within the meaning of Section 18 of the Local Government Act 2000 and regulations made under that section for the purpose of discharging functions delegated by the executive as set out below.
- 4.4 In the event of a councillor being elected following a by-election, Interim Associate Director Policy, Performance, Procurement, Democratic Services has delegated authority to appoint the councillor to the relevant area board and council will be asked to ratify the appointment at its next available meeting.
- 4.5 Area boards are established for the areas shown on the map at schedule one and named as set out in that schedule.
- 4.6 Pewsey and Tidworth are established as a single area committee with two sub-committees, each of which operate as an area board known as Pewsey Area Board and Tidworth Area Board respectively.

#### Membership and Representation

4.7 Each area board will comprise the following membership:

- The elected unitary councillors representing the electoral divisions covered by the area board, as set out in schedule 1;
- An elected representative from each town or parish council within the area covered by the area board as shown in schedule 1;
- Representatives from the following groups and organisations:
  - Local neighbourhood policing team (inspector with a sergeant as deputy);
  - Wiltshire National Health Service;
  - Housing Association or housing officer;
  - Community Area Partnership and/or other groups representative of the local community;
  - Community area young people's issues group;
  - Wiltshire Fire and Rescue Service;
  - Youth Advisory Group
- Other participants from the local community including (but not limited to) any of the following groups: the military, users groups such as the Wiltshire and Swindon User Group, Wiltshire Involvement Network, Healthwatch, partnership boards, minority ethnic groups, older people's groups, colleges, school councils, governors, local businesses, Chamber of Commerce, cultural organisations, Area of Outstanding Natural Beauty groups.

4.8 The chairman and vice-chairman of an area board will be appointed at the first meeting of an area board, which takes place after the annual meeting of the Council, by the unitary councillors on each area board, **except in an election year where after the first meeting of Full Council a special meeting of each area board will take place to appoint a chairman and a vice-chairman.**

4.8.1 The outgoing chairman unless he or she is seeking re-election will preside over the election. If the chairman is seeking re-election, the vice-chairman will preside.

4.8.2 The person presiding will call for nominations for the position of chairman of the area board. A councillor's nomination must be seconded to be valid. A councillor shall not be nominated in his/her absence without their written consent.

4.8.3 In the event of only one valid nomination being received the person presiding will declare the nominated councillor elected.

4.8.4 In the case of two valid nominations the Chairman will ask for a show of hands from those councillors in favour of each councillor and declare the candidate receiving the majority of votes of the councillors present and voting, to be the winner.

4.8.5 In the case of an equality of votes for the two candidates, the person presiding may exercise his or her right to use a casting vote to determine the winner of the election and then declare the result.

4.8.6 In the case of three or more valid nominations being made, the person presiding will call for a show of hands for each of the candidates. The person presiding will then announce the candidate with the least number of votes and that candidate will be eliminated (in the case of a tie for the least number of votes, the person presiding may exercise his or her right to use a casting vote to determine which candidate to be eliminated). A further vote shall be taken

for the remaining candidates and after each vote the candidate with the least number of votes shall be eliminated until only two candidates remain and a final vote taken.

- 4.8.7 The newly elected Chairman of the Area Board shall then preside over the election of the Vice Chairman in the manner described above.
- 4.8.8 With the exception of an election year, the chairman and vice-chairman of an area board shall remain in post until their successors are appointed.
- 4.9 A member of Wiltshire Council's Cabinet will attend those area boards which do not have a Cabinet member as a standing member of the area board. Cabinet members attending the area board will not have voting rights. For the avoidance of doubt a Cabinet member is entitled to vote as a standing member of the area board in which their electoral division is located.
- 4.10 An Associate Director from Wiltshire Council will be assigned to an area board and Corporate Directors will attend as and when required. Their role is to advise and assist the area board.
- 4.11 No substitutes are permitted for unitary councillors on area boards.
- 4.12 The Pewsey and Tidworth Area Committee will appoint a named deputy for each of the three unitary councillors on the Pewsey Area Board and the Tidworth Area Board, drawn from the Tidworth Area Board and the Pewsey Area Board respectively.

#### Voting

- 4.13 Only the elected unitary councillors on the area board may vote on matters involving the discharge of executive functions within the scope of the delegation to area boards set out below.
- 4.14 Voting is by a majority of the voting members present. The chair of the area board has the casting vote.
- 4.15 Area boards will seek to reach decisions by consensus, where possible involving all participants. The area board may decide to test opinion by a show of hands before the unitary councillors make their decision.

#### Quorum

- 4.16 The quorum for each area board is one quarter of its total voting membership, subject to a minimum number of three voting members.

#### Delegation

- 4.17 Decisions involving the discharge of executive functions will be made by the local area board, provided the decision does not:
- Have a significant impact outside of the area concerned;
  - Have a significant impact on the overall resources of the Council;
  - Contradict any policy or service standard set by the Council;
  - Involve the taking of regulatory or quasi-judicial decisions;
  - Relate to the exercise of functions in respect of any particular person, including any individual member of staff.



- 4.18 Area boards must operate within the Council's Budget and Policy Framework and in accordance with the requirements of this Constitution.
- 4.19 Each area board will receive delegated funding as determined from time to time by the Leader.
- 4.20 Area boards will allocate their delegated funds in accordance with any rules and guidance issued by the Leader.
- 4.21 For the avoidance of doubt the delegation arrangements for area boards will operate in conjunction with the scheme of delegation to Cabinet members and the Council's scheme of delegation to officers.
- 4.22 Area boards will be consulted on the development of strategic policies to make sure that local priorities and concerns are taken into account. The area boards will also be consulted where significant changes, reductions or closures of a service are planned in their area.
- 4.23 Any key decision or policy proposal of the Council that has, or is likely to have, a significant impact in the local area will be discussed with the area board.
- 4.24 Area boards must not be directly involved in deciding planning applications. However, they should be involved in the following in relation to their area:
- Consideration of the benefits of larger developments;
  - Pre-application discussions relating to major developments;
  - Consideration of planning briefs;
  - Development of Local Development Framework policies.

#### Procedure Rules and Guidance

- 4.25 Area boards will follow any procedure rules and guidance as issued from time to time by the Leader.

#### Access to Information

- 4.26 Area Boards are subject to the Access to Information Procedure Rules in Part 5 of this Constitution.

### **5. Wiltshire Police and Crime Panel**

#### Terms of Reference

- 5.1 To review and make a report or recommendation on the draft police and crime plan, or draft variation, given to the panel by the Police and Crime Commissioner.
- 5.2 To review, put questions to the Police and Crime Commissioner at a public meeting, and make a report or recommendation (as necessary) on the annual report.
- 5.3 To hold a confirmation hearing and review, make a report, and recommendation (as necessary) in respect of proposed senior appointments made by the Police and Crime Commissioner.
- 5.4 To review and make a report on the proposed appointment of the Chief Constable.

- 5.5 To review and make a report and recommendation (as necessary) on the proposed precept.
- 5.6 To review or scrutinise decisions made, or other action taken, by the Police and Crime Commissioner in connection with the discharge of the commissioner's functions.
- 5.7 To make reports or recommendations to the Police and Crime Commissioner with respect to the discharge of the commissioner's functions.
- 5.8 To support the effective exercise of the functions of the Police and Crime Commissioner.
- 5.9 To fulfil functions in relation to complaints about conduct matters, in accordance with the responsibilities accorded to the panel by the Police Reform and Social Responsibility Act 2011.
- 5.10 To appoint an Acting Police and Crime Commissioner if necessary.
- 5.11 To suspend the Police and Crime Commissioner if it appears to the Panel that the Commissioner has been charged in the United Kingdom or Isle of Man with an offence which carries a maximum term of imprisonment exceeding two years.

#### Procedure Rules and Panel Arrangements

- 5.12 The Police and Crime Panel Procedure Rules and Panel Arrangements are set out in Protocol [ ].

Comment [a12]: See new protocol

## 6. Health and Wellbeing Board

### Composition

#### Voting members

- The Leader of the Council
- Wiltshire Council Cabinet representatives with responsibility for Children, Adults and Public Health
- 4 representatives from the CCG
- 1 representative from Healthwatch
- 1 Police and Crime Commissioner (PCC)
- 1 NHS England representative

#### Non-voting members

- Wiltshire Council officers with statutory responsibility for Children, Adults and Public Health services
- Chief Officer / Chief Finance Officer of the Clinical Commissioning Group
- Acute Hospital Trusts representatives (Salisbury Hospital FT, Great Western Hospital FT and Bath RUH FT)
- 1 South West Ambulance Service (SWAS) representative
- 1 Avon and Wiltshire Mental Health Partnership (AWP) representative
- 1 Wiltshire Police Chief Constable representative
- 1 Member of the Opposition representative

- 1 Wessex Medical Committee representative

In addition the NHS Commissioning Board must appoint a representative for the purposes of participating in the preparation of the Joint Strategic Needs Assessment and the Joint Health and Wellbeing Strategy and will join the Board when it is considering these matters.

#### Voting

Voting is by a majority of the voting members present. The chair of the board has the casting vote. However, the board will seek to reach decisions by consensus, where possible involving all participants.

#### Roles and Functions

The statutory functions of the Health and Wellbeing Board contained within the Health and Social Care Act 2012 are:-

- to prepare Joint Strategic Needs Assessments (JSNAs) and Joint Health and Wellbeing Strategies (JHWSs), which is a duty of local authorities and clinical commissioning groups (CCGs).
- a duty to encourage integrated working between health and social care commissioners, including providing advice, assistance or other support to encourage arrangements under Section 75 of the National Health Service Act 2006 (i.e. lead commissioning, pooled budgets and/or integrated provision) in connection with the provision of health and social care services.
- a power to encourage close working between commissioners of health related services and the board itself.
- a power to encourage close working between commissioners of health-related services (such as housing and many other local government services) and commissioners of health and social care services

Full Council reserves the right to delegate any other additional functions under section 196(2) of the Health and Social Care Act 2012.

#### Access to Information

The Health and Well-Being Board is subject to the Access to Information Procedure Rules in Part 5 of this Constitution.

## PART 3 SECTION B

### SCHEDULE 1

#### AREA BOARDS: ELECTORAL DIVISION AND PARISH ALLOCATIONS

##### Amesbury Area Board

###### Electoral Divisions 6

Amesbury East ED	Figcheldean CP
Amesbury West ED	Great Wishford CP
Till & Wylve Valley ED	Idmiston CP
Durrington & Larkhill ED	Milston CP
Bulford, Allington & Figcheldean ED	Newton Tony CP
Bourne & Woodford Valley ED	Orcheston CP

###### Parishes

Allington CP	Shrewton CP
Amesbury CP	Stapleford CP
Berwick St. James CP	Steeple Langford CP
Bulford CP	Tilshead CP
Cholderton CP	Wilsford cum Lake CP
Durnford CP	Winterbourne CP
Durrington CP	Winterbourne Stoke CP
	Woodford CP
	Wylve CP

##### Bradford on Avon Area Board

###### Electoral Divisions 4

Holt & Staverton ED	Winsley CP
Winsley & Westwood ED	Monkton Farleigh CP
	Bradford-on-Avon CP

Bradford on Avon North ED

Holt CP

Bradford on Avon South ED

South Wraxall CP

Wingfield CP

**Parishes**

Westwood CP

Limpley Stoke CP

Staverton CP

**Calne Area Board**

**Electoral Divisions 5**

**Parishes**

Calne Rural ED

Calne without CP

Calne North ED

Bremhill CP

Calne Chilvester & Abberd ED

Hilmarton CP

Calne Central ED

Heddington CP

Calne South & Cherhill ED

Cherhill CP

Compton Bassett CP

Calne CP

**Chippenham Area Board**

**Electoral Divisions 10**

North Wraxall CP

By Brook ED

Chippenham CP

Chippenham Cepen Park & Derriads ED

Chippenham without CP

Chippenham Cepen Park & Redlands ED

Langley Burrell without CP

Chippenham Hardenhuish ED

Nettleton CP

Chippenham Monkton ED

Castle Combe CP

Chippenham Queens and Sheldon ED

Kington St. Michael CP

Chippenham Hardens and England ED

Kington Langley CP

Chippenham Lowdon and Rowden ED	Stanton St. Quintin CP
Chippenham Pewsham ED	Hullavington CP
Kington ED	Sutton Benger CP
	Seagry CP
<b>Parishes</b>	Yatton Keynell CP
Grittleton CP	Christian Malford CP
Biddestone CP	

<b>Corsham Area Board</b>
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<b>Electoral Divisions 4</b>	<b>Parishes</b>
Box and Colerne ED	Box CP
Corsham Pickwick ED	Colerne CP
Corsham without & Box Hill	Corsham CP
Corsham Town ED	Lacock CP

<b>Devizes Area Board</b>
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<b>Electoral Divisions 7</b>	Cheverell Parva
Bromham, Rowde and Potterne ED	Devizes CP
Devizes & Roundway South ED	Easterton CP
Devizes East ED	Erlestoke CP
Devizes North ED	Etchilhampton CP
Roundway ED	Market Lavington CP
The Lavingtons & Erlestoke ED	Marston CP
Urchfont & The Cannings ED	Potterne CP
	Roundway CP
<b>Parishes</b>	Rowde CP
All Cannings CP	Stert CP
Bishops Cannings CP	Urchfont CP
Bromham CP	West Lavington CP

Cheverell Magna

Worton CP

**Malmesbury Area Board**

**Electoral Divisions 4**

Brinkworth ED

Malmesbury ED

Minety ED

Sherston ED

Great Somerford CP

Hankerton CP

Lea and Cleverton CP

Leigh CP

Little Somerford CP

Luckington CP

**Parishes**

Ashton Keynes CP

Brinkworth CP

Brokenborough CP

Charlton CP

Crudwell CP

Dauntsey CP

Easton Grey CP

Malmesbury CP

Minety CP

Norton CP

Oaksey CP

Sherston CP

Sopworth CP

St. Paul Malmesbury without CP

**Marlborough Area Board**

**Electoral Divisions 4**

Aldbourn & Ramsbury ED

Marlborough East ED

Marlborough West ED

West Selkley ED

East Kennett CP

Froxfield CP

Fyfield CP

Marlborough CP

Mildenhall CP

Ogbourne St. Andrew CP

**Parishes**

Aldbourn CP

Avebury CP

Ogbourne St. George CP

Preshute CP

Ramsbury CP

Baydon CP

Savernake CP

Berwick Bassett CP

West Overton CP

Broad Hinton CP

Winterbourne Bassett CP

Chilton Foliat CP

Winterbourne Monkton CP

### Melksham Area Board

#### Electoral Divisions 6

Melksham Central ED

Melksham North ED

Melksham South ED

Melksham without North ED

Melksham without South ED

Summerham and Seend ED

#### Parishes

Atworth CP

Broughton Gifford CP

Bulkington CP

Great Hinton CP

Keevil CP

Melksham CP

Melksham without CP

Poulshot CP

Seend CP

Semington CP

Steeple Ashton CP

### Pewsey Area Board

#### Electoral Divisions 3

Pewsey Vale ED

Pewsey ED

Burbage & The Bedwyns ED

Patney CP

Pewsey CP

Rushall CP

Stanton St. Bernard CP

Upavon CP

#### Parishes

Alton CP

Beechingstoke CP

Wilcot CP

Wilsford CP

Woodborough CP



Charlton CP	Wootton Rivers CP
Chirton CP	Burbage CP*
Easton CP	Buttermere CP*
Huish CP	Grafton CP*
Manningford CP	Ham CP*
Marden CP	Great Bedwyn CP*
Milton Lilbourne CP	Little Bedwyn CP*
North Newnton CP	Shalbourne CP*

<b>Salisbury Area Board</b>
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**Electoral Divisions 8**

Salisbury Fisherton & Bemerton Village ED	Salisbury St Martin's & Cathedral ED
Salisbury Bemerton ED	Salisbury St Paul's ED
Salisbury Harnham ED	
Salisbury St Edmund & Milford ED	<b>Parish</b>
Salisbury St Francis & Stratford ED	Salisbury CP
Salisbury St Mark's & Bishopdown ED	(including part of Laverstock & Ford CP)

<b>South West Wiltshire Area Board</b>
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**Electoral Divisions 5**

	East Knoyle CP
Fovant & Chalke Valley ED	Ebbesborne Wake CP
Mere ED	Fonthill Bishop CP
Nadder & East Knoyle ED	Fonthill Gifford CP
Tisbury ED	Fovant CP
Wilton & Lower Wylde Valley ED	Hindon CP
	Kilmington CP
<b>Parishes</b>	Mere CP
Alvediston CP	Netherhampton CP

Ansty CP	Quidhampton CP
Barford St. Martin CP	Sedgehill and Semley CP
Berwick St. John CP	South Newton CP
Berwick St. Leonard CP	Stourton with Gasper CP
Bishopstone CP	Stratford Toney CP
Bower Chalke CP	Sutton Mandeville CP
Broad Chalke CP	Swallowcliffe CP
Burcombe without CP	Teffont CP
Chicklade CP	Tisbury CP
Chilmark CP	Tollard Royal CP
Compton Chamberlayne CP	West Knoyle CP
Dinton CP	West Tisbury CP
Donhead St. Andrew CP	Wilton CP
Donhead St. Mary CP	Zeals CP

#### **Southern Wiltshire Area Board**

##### **Electoral Divisions 5**

Alderbury & Whiteparish ED	Downton CP
Downton & Ebbel Valley ED	Firsdow CP
Laverstock, Ford and Old Sarum ED	Grimstead CP
Redlynch & Landford ED	Landford CP
Winterslow ED	Laverstock and Ford CP
	Odstock CP

##### **Parishes**

Alderbury CP	Pitton and Farley CP
Britford CP	Redlynch CP
Clarendon Park CP	West Dean CP
Coombe Bissett CP	Whiteparish CP
	Winterslow CP

#### **Tidworth Area Board**

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**Electoral Divisions: 3**

The Collingbournes & Netheravon ED  
Ludgershall & Perham Down ED  
Tidworth ED

Netheravon CP  
Tidcombe and Fosbury CP  
Tidworth CP

**Parishes**

Chute CP  
Chute Forest CP  
Ludgershall CP  
Collingbourne Ducis CP  
Collingbourne Kingston CP  
Enford CP  
Everliehg CP  
Fittleton CP

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**Trowbridge Area Board**

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**Electoral Divisions 9**

Hilperton ED  
Southwick ED  
Trowbridge Adcroft ED  
Trowbridge Central ED  
Trowbridge Drynham ED  
Trowbridge Grove ED  
Trowbridge Lambrok ED  
Trowbridge Park ED  
Trowbridge Paxcroft ED

**Parishes**

Hilperton CP  
North Bradley CP  
Southwick CP  
Trowbridge CP  
West Ashton CP

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**Warminster Area Board**

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**Electoral Divisions 5**

Waminster without ED  
Warminster Broadway ED  
Warminster Copheap and Wylie ED  
Warminster East ED  
Warminster West ED

Codford CP  
Corsley CP  
Heytesbury CP  
Homingsham CP  
Kingston Deverill CP  
Knook CP  
Longbridge Deverill CP  
Maiden Bradley with Yarnfield CP  
Norton Bavant CP  
Sherrington CP  
Stockton CP  
Sutton Veny CP  
Upton Lovell CP  
Upton Scudamore CP  
Warminster CP

**Parishes**

Bishopstrow CP  
Boyton CP  
Brixton Deverill CP  
Chapmanslade CP  
Chitterne CP

**Westbury Area Board****Electoral Divisions 4**

Ethandune ED  
Westbury East ED  
Westbury North ED  
Westbury West ED

**Parishes**

Bratton CP  
Coulston CP  
Dilton Marsh CP  
Edington CP  
Heywood CP  
Westbury CP

**Royal Wootton Bassett and Cricklade Area Board****Electoral Divisions 6**

Cricklade and Latton ED  
Lyneham ED

**Parishes**

Braydon CP  
Broad Town CP

Purton ED

Wootton Bassett East ED

Wootton Bassett North ED

Wootton Bassett South ED

Clyffe Pypard CP

Cricklade CP

Latton CP

Lydiard Millicent CP

Lydiard Tregoze CP

Lyneham and Bradenstoke CP

Marston Maisey CP

Purton CP

Tockenham CP

Royal Wootton Bassett CP

## PART 3 SECTION C

### DELEGATION OF EXECUTIVE FUNCTIONS

1. The Leader will decide how arrangements for the discharge of cabinet functions are to be exercised except insofar as they are already set out in the cabinet arrangements adopted by the Council.

This scheme of delegation records the arrangements made by the Leader or the Cabinet for the discharge of executive functions by:

- The Cabinet as a whole
- a committee of the Cabinet
- an individual member of the Cabinet
- an Area Board
- an officer
- joint arrangements or
- another local authority.

#### Cabinet as a whole

In accordance with the terms of reference of Cabinet as set out at paragraph 3 of Part 3 of this Constitution, the Leader either directly or through Cabinet will carry out within the Council's Budget and Policy Framework all of the local authority's functions which are not the responsibility of any other part of the local authority whether by law or under this Constitution.

Cabinet is defined at Article 7 of Part 2 of this Constitution. The procedure rules governing meetings of cabinet are set out at Part 7 of this Constitution.

#### A Committee of the Cabinet

The Leader may appoint a committee of the Cabinet for the discharge of executive functions.

To date the following cabinet committees have been appointed:

- **Cabinet (Capital Assets) Committee**  
Membership and terms of reference details as set out in Appendix 1
- **Cabinet (Business Rates Relief) Committee**  
Membership and terms of reference details as set out in Appendix 1
- **Cabinet Transformation Committee**  
Membership and terms of reference details as set out in Appendix 1

#### An individual member of the Cabinet

Cabinet members may exercise any executive functions within their allocated areas of responsibility, as set out in Appendix 2. [The monitoring officer has delegated authority to amend Appendix 2 from time to time to reflect the decision of the Leader.](#)

This does not include executive functions which are specifically reserved to the Council, the Leader and/or Cabinet, or officers.

In exercising delegated functions cabinet members must have regard to the Leader's Protocol for individual decision making, Protocol 5 of this Constitution which promotes good practice and ensures transparency and consistency in the decision making process.

Cabinet members may in consultation with the Leader refer matters to the Cabinet for decision if they consider that it is more appropriate to do so.

Where a Cabinet Member is unable to act because of absence, a conflict of interest or any other reason, the Leader may nominate another member of the Cabinet to exercise the function on their behalf.

#### An Area Board

This scheme of delegation records the arrangements made by the Leader for the discharge of executive functions by each of the 18 Area Boards constituted in accordance with paragraph 4 of Part 3 Section B of this Constitution

Area Boards may exercise the following executive functions within their geographical areas of responsibility subject to compliance with paragraph 4.17 – 4.24 of Part 3 Section B of this Constitution and specifically:

- The approval of applications from community and voluntary groups and town and parish councils for grant funding through the Area Boards grant scheme.
- The approval of applications for the disposal of non-strategic assets with a value below £250,000 provided that each application is supported by robust and appropriate business cases that benefit local communities in accordance with the council's Community Asset Transfer Policy.

#### Officers

The discharge of executive functions as delegated by the Leader having regard to the Scheme of Delegation to Officers as set out at Part 3 Section D of this Constitution.

#### Joint Arrangements

The discharge of executive functions under joint arrangements with one or more local authority as described at Article 12.2 of Part 2 of this constitution.

#### Another local authority

Cabinet may delegate cabinet functions to another local authority or the cabinet of another local authority in certain circumstances as described at Article 12.4 of Part 2 of this Constitution.

Those delegated to take decisions within this scheme of delegation must:

- act within the council's Budget and Policy Framework
- comply with the council's Constitution, including particularly its Financial Regulations and Procedure Rules (Part 9) and Procurement and Contract Rules (Part 10), and all relevant legislation, guidance and codes of practice
- follow the principles of decision making in Article 14.2 of Part 2 of this constitution.
- consider the implication of any council policy, initiative, strategy or procedure
- consider the staffing, financial, legal and environmental implications of any proposal
- consider the assessment of any risks associated with a proposal in accordance with the council's risk management strategy

This scheme may be varied at any time in accordance with paragraph 9 of the Cabinet Procedure Rules (Part 7).



## **Part 3 Section C**

### **Delegation of Executive Functions**

#### **Appendix 1**

##### **Cabinet Committees**

##### **Cabinet Capital Assets Committee**

###### Membership:

- Cllr Jane Scott OBE – Leader of the Council
- Cllr John Thomson – Cabinet Member for Highways and Streetscene and Broadband
- Cllr Fleur de Rhé-Philipe – Cabinet Member for Economy Skills and Transport
- Cllr Toby Sturgis – Cabinet Member for Strategic Planning, Development Management, Strategic Housing, Property and Waste
- Cllr R Tonge – Cabinet Member for Finance, Performance, Risk, Procurement and Welfare Reform

The Leader may nominate any of the remaining members of Cabinet as listed below to serve on the committee as a voting substitute:

Cllr Keith Humphries

Cllr Laura Mayes

Cllr Jonathon Seed

Cllr Stuart Wheeler

Other Cabinet members and non-executive members may attend meetings of the committee as relevant to the subject matter, but will not be entitled to vote.

Key strategic partners involved in the transformation programme, such as the Police and Crime Commissioner and the Clinical Commissioning Group, will be invited to nominate representatives to attend meetings of the Transformation committee in a non-voting capacity.

###### Quorum:

The Quorum is three members.

###### Purpose:

The Board will increase the political visibility of and accountability for the coordination and use of all capital assets. This will include and serve to develop a wide range of mechanisms for delivering the financial strategy, including partnership work.

Authority:

To discharge the executive functions of the council with regard to the management of capital assets.

Terms of Reference:

1. The Capital Assets Committee, in respect of all assets owned funded or occupied by Wiltshire Council, will be responsible for:

1.1 Developing the corporate strategy;

1.2 Delivering the council's business plan insofar as it relates to or requires the acquisition, management and disposal of capital assets;

1.3 Authorising the acquisition and disposal of real property assets by any means, including – but not restricted to – freehold property [\(this responsibility runs concurrently with the officer scheme of delegation\)](#); and

1.4 Preparing the council's capital programme for consideration by the cabinet and monitoring and ensuring the delivery of that programme,

Within the existing executive functions of the Cabinet and, for the avoidance of doubt, without rescinding any existing delegations.

2. In order to achieve this the Committee will

2.1 Receive and monitor reporting information from the Workplace Transformation Programme Board regarding the delivery of that programme;

2.2 Support the delivery of the economic development strategy, and take a strategic overview of the town 'vision' statements for Chippenham, Salisbury and Trowbridge;

2.3 Strategic overview of the council's policy on Section 106 funding and the use of the funds;

2.4 Work within the framework set by the council's financial strategy and Constitution;

2.5 Ensure enhanced visibility of all capital asset transactions and budget monitoring for capital spend by Wiltshire Council;

2.6 Advise the Cabinet as necessary on future capital projects and their impacts on the council's revenue budget; and

2.7 Investigate other mechanisms for the delivery and coordination of council capital assets.

Frequency of meetings:

Every two months, with authority to hold additional ad hoc formal meetings as merited.

**Cabinet (Transformation) Committee**

Membership

- Cllr Jane Scott OBE - Leader of the Council
- Cllr John Thomson - Deputy Leader and cabinet member for highways and streetscene and broadband
- Cllr Jonathon Seed - Cabinet member for communities, campuses, area boards, leisure, libraries and flooding
- Cllr Stuart Wheeler - Cabinet member for hubs, heritage and arts, governance (including information management), support services (HR, legal, ICT, business services, democratic services)
- Cllr Dick Tonge - Cabinet member for finance, performance, risk, procurement and welfare reform

The Leader may nominate any of the remaining members of cabinet as listed below to serve on the committee as a voting substitute:

- Cllr Keith Humphries
- Cllr Laura Mayes
- Cllr Toby Sturgis
- Cllr Fleur de Rhé-Philippe

Other cabinet and non-executive elected members may attend meetings of the committee as relevant to the subject matter, but will not be entitled to vote. Key strategic partners involved in the transformation programme, such as the Police and Crime Commissioner and the Clinical Commissioning Group, will be invited to nominate representatives to attend meetings of the Transformation Committee in a non-voting capacity.

Purpose

To discharge the executive functions of the council with regard to the implementation of the transformation programme.

The Transformation Committee will be responsible for all policy decisions relating to the implementation of the transformation programme, as agreed by the Leader.

The appointment of this committee will:

- increase political visibility, transparency and accountability in relation to the implementation of the transformation programme
- enhance the efficiency and effectiveness of the decision making process in this area
- facilitate increased partnership working with our strategic partners within the transformation programme.

The Cabinet Capital Assets Committee will be responsible for decisions that relate to the use of the Council's assets in relation to the delivery of the transformation programme.

### **Cabinet (Business Rates Relief) Committee**

#### Membership:

Any three members of the Cabinet appointed by the Proper Officer

#### Quorum:

The quorum is three members.

#### Purpose and Authority:

To determine applications for business rates relief where the rate relief applied for is in excess of £10,000 in accordance with the council's Hardship Rate Relief Application and Assessment Protocol.

Note: An Appeals Panel of the Appeals Committee will determine cases where an application has been rejected and an appeal by the ratepayer is lodged.

#### Frequency of meetings:

As and when required

## Part 3 Section C

### Delegation of Executive Functions

#### Individual members of Cabinet

#### Appendix 2

Cabinet Member	Responsibilities	Cabinet Member(s)
<p><b>Leader</b></p> <p><u>Communications, Customer Care and Systems Thinking</u></p>	<ul style="list-style-type: none"> <li>○ <u>Setting strategic direction</u></li> <li>○ <u>Ensuring the needs and aspirations of Wiltshire people are known</u></li> <li>○ <u>Management initiatives</u></li> <li>○ <u>Identifying priorities and setting targets</u></li> <li>○ <u>Setting priorities</u></li> <li>○ <u>Communication policy</u></li> <li>○ <u>Promoting the council</u></li> <li>○ <u>Relationships with other political group leaders and the chairman of the council</u></li> <li>○ <u>Business transformation (systems thinking/lean)</u></li> </ul> <p><u>Customer care</u></p>	<p><u>Cllr Jane Scott OBE</u> <u>Bybrook</u></p> <p><u>Correspondence address:</u> <u>Leader of the Council</u> <u>Wiltshire Council</u> <u>Bythesea Road</u> <u>Trowbridge</u> <u>BA14 8JN</u></p>
<p><b>Deputy Leader</b></p> <p><b>Highways and Streetscene and Broadband</b></p>	<ul style="list-style-type: none"> <li>○ <u>Highways maintenance and improvements</u></li> <li>○ <u>Rights of way</u></li> <li>○ <u>Public conveniences</u></li> <li>○ <u>Grounds and open space management including allotments</u></li> <li>○ <u>Cemeteries and markets</u></li> <li>○ <u>Broadband</u></li> <li>○ <u>Litter and cleansing</u></li> </ul>	<p><u>Cllr John Thomson</u> <u>Sherston</u> <u>Correspondence address:</u> <u>Wiltshire Council</u> <u>Bythesea Road,</u> <u>Trowbridge</u> <u>BA11 8JN</u></p>

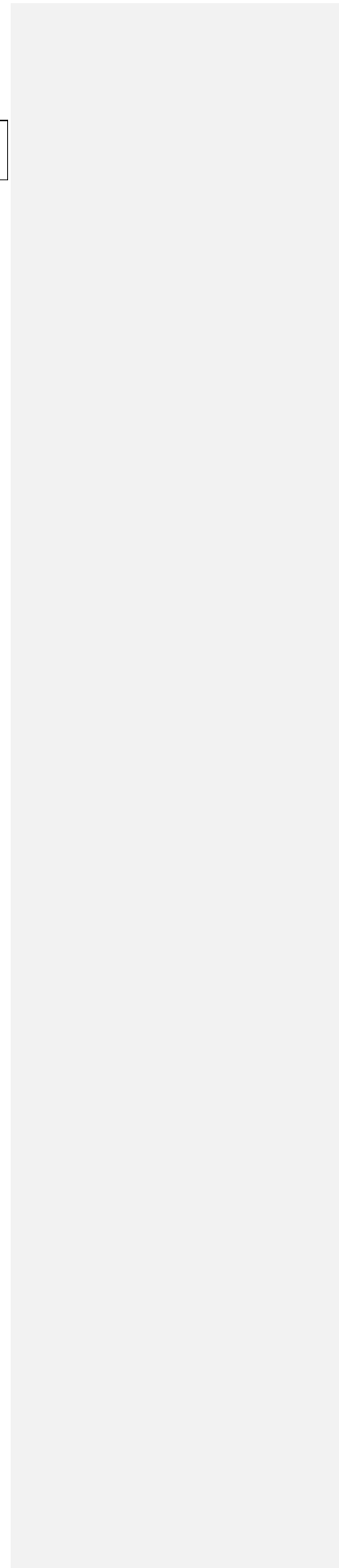
	<p><u>activities and environmental enforcement including abandoned vehicles, fly tipping etc</u></p> <ul style="list-style-type: none"> <li>○ <u>Traffic management including car parking, road safety and passenger transport</u></li> </ul>	
<b>Finance, Performance, Risk, Procurement and Welfare Reform</b>	<ul style="list-style-type: none"> <li>○ <u>Finance</u></li> <li>○ <u>Probity and financial management</u></li> <li>○ <u>Housing benefit</u></li> <li>○ <u>Welfare Reform</u></li> <li>○ <u>Council tax</u></li> <li>○ <u>Performance</u></li> <li>○ <u>Risk</u></li> <li>○ <u>Pensions</u></li> <li>○ <u>Audit</u></li> <li>○ <u>Procurement and commissioning</u></li> </ul>	<p><u>Cllr Richard (Dick) Tonge</u>  <u>Corsham Without and Box Hill</u>  <u>Correspondence address:</u>  <u>Wiltshire Council</u>  <u>Bythesea Road,</u>  <u>Trowbridge</u>  <u>BA11 8JN</u></p>
<b>Children's Services</b>	<ul style="list-style-type: none"> <li>○ <u>Performance of children's social services including child protection, fostering and adoption, children's homes and special educational needs</u></li> <li>○ <u>Relations with other organisations, especially the health service and voluntary organisations regarding children's services</u></li> <li>○ <u>Partnership with Wiltshire's school governors and headteachers on education matters including school performance and funding, curriculum, buildings and admissions</u></li> </ul> <p>Performance of the youth</p>	<p><u>Cllr Laura Mayes</u>  <u>Roundway</u>  <u>Correspondence address:</u>  <u>Wiltshire Council</u>  <u>Bythesea Road,</u>  <u>Trowbridge</u>  <u>BA11 8JN</u></p>

	<a href="#">development service and early years provision and youth justice</a>	
<b>Public Health, Protection Services, Adult Care and Housing (excluding strategic housing)</b>	<ul style="list-style-type: none"> <li>○ <a href="#">Performance of adult care services including services for people with learning disability, mental health problems or a physical impairment and for older people</a></li> <li>○ <a href="#">Relations with other organisations, especially the health service and voluntary organisations regarding social care services</a></li> <li>○ <a href="#">The Supporting People Programme</a></li> <li>○ <a href="#">Public health</a></li> <li>○ <a href="#">Community safety</a></li> <li>○ <a href="#">Environmental health</a></li> <li>○ <a href="#">Trading standards</a></li> <li>○ <a href="#">Licensing</a></li> <li>○ <a href="#">Emergency planning</a></li> <li>○ <a href="#">Housing</a></li> </ul>	<p><a href="#">Cllr Keith Humphries</a>  <a href="#">Warminster Broadway</a>  <a href="#">Correspondence address:</a>  <a href="#">Wiltshire Council</a>  <a href="#">Bythesea Road</a>  <a href="#">Trowbridge</a>  <a href="#">BA14 8JN</a></p>
<b>Economy Skills and Transport</b>	<ul style="list-style-type: none"> <li>○ <a href="#">Economic development</a></li> <li>○ <a href="#">Tourism</a></li> <li>○ <a href="#">Performance and strategy for transport including the Local Transport Plan and related strategies and policies</a></li> <li>○ <a href="#">Local Economic Partnership</a></li> </ul>	<p><a href="#">Cllr Fleur de Rhé-Philippe</a>  <a href="#">Warminster Without</a>  <a href="#">Correspondence address:</a>  <a href="#">Wiltshire Council</a>  <a href="#">Bythesea Road,</a>  <a href="#">Trowbridge</a>  <a href="#">BA11 8JN</a></p>
<b>Strategic Planning, Development Management, Strategic Housing, Property, Waste</b>	<ul style="list-style-type: none"> <li>○ <a href="#">Performance of waste management including collection, disposal and recycling and property management including county farms</a></li> <li>○ <a href="#">Performance of countryside</a></li> </ul>	<p><a href="#">Cllr Toby Sturgis</a>  <a href="#">Brinkworth</a>  <a href="#">Correspondence address:</a>  <a href="#">Wiltshire Council</a>  <a href="#">Bythesea Road</a>  <a href="#">Trowbridge</a></p>

	<p><a href="#">management and the provision of gypsy and traveller services</a></p> <ul style="list-style-type: none"> <li>○ <a href="#">Climate change and carbon trading</a></li> <li>○ <a href="#">Development management services including planning enforcement and conservation</a></li> <li>○ <a href="#">Strategic Housing</a></li> <li>○ <a href="#">Strategic planning including the Local Development Framework</a></li> <li>○ <a href="#">Wiltshire and Swindon minerals and waste local plans</a></li> </ul>	<p><a href="#">BA14 8JN</a></p>
<p><b>Hubs, Heritage &amp; Arts, Governance (including information management), Support Services (HR, legal, ICT, business services, democratic services)</b></p>	<ul style="list-style-type: none"> <li>○ <a href="#">Cultural development including heritage, museums and arts</a></li> <li>○ <a href="#">Governance including information management</a></li> <li>○ <a href="#">Registration service and coroners</a></li> <li>○ <a href="#">Human resources and organisational development</a></li> <li>○ <a href="#">Equalities and diversity</a></li> <li>○ <a href="#">Legal</a></li> <li>○ <a href="#">ICT</a></li> <li>○ <a href="#">Business Services</a></li> <li>○ <a href="#">Democratic Services</a></li> <li>○ <a href="#">Councillor development</a></li> </ul>	<p><a href="#">Cllr Stuart Wheeler</a>  <a href="#">Burbage and the Bedwyns</a>  Correspondence address:  <a href="#">Wiltshire Council</a>  <a href="#">Bythesea Road</a>  <a href="#">Trowbridge</a>  <a href="#">BA14 8JN</a></p>
<p><b>Communities, Campuses, Area Boards, Leisure, Libraries and Flooding</b></p>	<ul style="list-style-type: none"> <li>○ <a href="#">Community development in local areas including area boards</a></li> <li>○ <a href="#">Campus development</a></li> <li>○ <a href="#">Leisure and sports</a></li> <li>○ <a href="#">Libraries</a></li> <li><a href="#">Flooding</a></li> </ul>	<p><a href="#">Cllr Jonathon Seed</a>  <a href="#">Summerham and Seed Division</a>  Correspondence address:  <a href="#">Wiltshire Council</a>  <a href="#">Bythesea Road</a></p>



		<a href="#">Trowbridge</a> <a href="#">BA14 8JN</a>
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## **PART 3 SECTION D** **SCHEME OF DELEGATION TO OFFICERS**

*This Section should be read in conjunction with the Principles set out in Part 3 Section A.*

### **D1. SCHEME OF DELEGATION**

1. Scheme of Delegation to Directors
2. Decision Making
3. Record Keeping
4. Emergency Powers
5. Solicitor to the Council

### **D2. SCHEME OF SUB DELEGATION**

### **D3. SCHEME OF DELEGATION SPECIFIC TO PLANNING**

### **D4. SCHEME OF DELEGATION SPECIFIC TO LICENSING**

### **SCHEDULE 1. INDEMNITY TO STAFF**

# SECTION D1

## SCHEME OF DELEGATION

### 1. Scheme of Delegation to Directors

- 1.1 This Scheme of Delegation authorises the Directors to exercise the functions of Wiltshire Council as set out in this document. It repeals and replaces all previous schemes of delegation.
- 1.2 This scheme is without prejudice to the exercise of the council's functions by the Council, the Cabinet, and the Council's Committees, Sub-Committees and Panels.
- 1.3 Full Council, its Committees and the Cabinet will make decisions on matters of significant policy. The Directors have express authority to take all necessary actions to implement Council, Committee and Cabinet decisions that commit resources, within agreed budgets in the case of financial resources, as necessary and appropriate.
- 1.4 In relation to all delegated authority conferred on the Directors by this scheme, the Corporate Directors may allocate or re-allocate responsibility for exercising particular powers to any officer of the council in the interests of effective corporate management as he or she thinks fit.
- 1.5 Where a Director is absent from the workplace for a period of time that requires others to exercise delegated authority in that officer's absence, another officer should be nominated by the Corporate Directors. This nomination should be formally recorded in writing.
- 1.6 The Monitoring Officer will maintain a central record of all delegations under this scheme and make this available for public inspection pursuant to section 100G Local Government Act 1972.
- 1.7 Without prejudice to the generality of the foregoing, the Directors shall have the power:
  - a. To take all lawful action consistent with overall council policy to deliver agreed strategy, plans and policy **and to comply with statutory obligations** within their areas of responsibility and within approved budget. This shall include, but not exhaustively:
    - Invitation and acceptance of tenders
    - Submission of bids for funding
    - Write-off of irrecoverable debts
    - Virement (within the budget framework)
    - Disposal and acquisition of assets
    - Service and placing of any necessary statutory or other notices (other than those expressly reserved to Full Council, Committee or Cabinet)

**Comment [a13]:** Clarification that directors are empowered to take action to ensure compliance with statutory obligations within their area of responsibility.

- After consultation with the Solicitor to the Council, authorising the institution, defence, settlement or participation in criminal or civil proceedings in relation to any legislation which they are responsible for monitoring, enforcing or otherwise implementing on behalf of the Council;
- b. To put in place management arrangements, which define the area of responsibility of all officers under their service area.
  - c. To determine staffing arrangements within approved budgets, subject to agreement on grading with the Head of Paid Service after consultation with the other Corporate Directors and conformance with Council policies and the Finance Regulations and Procedure Rules (Part 9).
  - d. To take all action to recruit, appoint, develop, manage and reward employees within approved Council policies and procedures (including operation of policies for voluntary severance, early retirement, redundancy and redeployment) and relevant conditions of service.
- 1.8 Any member of the Council may request that decisions taken by officers under delegated powers are scrutinised by the appropriate overview and scrutiny committee.
  - 1.9 For the avoidance of doubt anything which is not covered by this scheme, including the appointment of a proper officer for the purpose of any statutory function, will be determined by the Corporate Directors after consultation with the Monitoring Officer.
  - 1.10 The council has given a general indemnity to any officer acting in the purported discharge of any authority delegated to him for any action, costs, claim or liability incurred by him or her as set out in Schedule 1.

## 2. Decision Making

- 2.1 In exercising these delegated powers the officers concerned shall have broad discretion, subject to complying with paragraph 2.2 below, to use the most efficient and effective means available (including the deployment of staffing and other resources within their control and the procurement of other resources necessary) whether within or outside the Council.
- 2.2 In taking any decision, the officer concerned must be satisfied that the following issues have been properly considered and completed where appropriate. All of these issues should be considered at the earliest possible stage:
  - a. A key decision should be taken in accordance with the relevant requirements **as set out in this Constitution (Parts 1 and 2) and The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012;**

**Comment [a14]:** Inserted to refer to new legislation and to allow cross referencing.

- b. The views of the relevant Cabinet Member(s), Committee Chairman, Area Board(s) following the application of the consultation criteria set out in paragraph (c) below;
- c. Consideration of the Area Boards and delegated decision checklist for officers on the issue in deciding when and how to involve local councillors and Area Boards in decisions about local services;
- d. The implication of any Council policy, initiative, strategy or procedure. Officers need to be aware of any potential impact of a delegated decision on other services. In such cases, consultation with officers, relevant Cabinet Members(s) or Committee Chairman from any affected portfolio and local members, where the issue relates to a specific area, should take place;
- e. Consultation in accordance with the Council's consultation strategy and the views emanating from that process;
- f. The range of available options;
- g. The staffing, financial and legal implications;
- h. The assessment of any associated risks in accordance with the Council's risk management strategy;
- i. The involvement of appropriate statutory officers and/or other Directors;
- j. The relevance of any regional or national guidance from other bodies;
- k. The Council's Constitution, including the Procurement and Contract Rules (Part 10) and the Financial Regulations and Procedure Rules (Part 9), all relevant guidance, legislation, codes of practice and protocols.

### 3. Record Keeping

3.1 In taking any Executive decision, the officer concerned must prepare a record of officer decision report setting out the following:

- a. A record of the decision including the date it was made;
- b. A record of reasons for the decision;
- c. Details of any alternative options considered and rejected by the officer when making the decision;
- d. A record of any conflict of interest declared by any executive member who is consulted by the officer which relates to the decision;
- e. In respect of any declared conflict of interest, a note of dispensation

The record of officer decision must be made available, as soon as reasonably practicable, at the Council main hub offices and on its website.

3.2 In taking any Incidental decision, the officer concerned must consider

**Comment [a15]:** Inserted in accordance with new regulations.

whether a record of officer decision report is required having regard to guidance from the Monitoring Officer.

#### **4. Emergency Powers**

- 4.1 The Directors are empowered to take all necessary decisions in cases of emergency;
- 4.2 For the purposes of this scheme, emergency shall mean any situation in which the relevant officer believes that there is a risk of damage to property, a threat to the health or well being of an individual or that the interests of the Council may be compromised.

#### **5. Solicitor to the Council**

- 5.1 The Solicitor to the Council is authorised:
  - a. To take any action to implement any decision taken by or on behalf of the Council, including the signature and service of statutory and other notices and any document;
  - b. To institute, defend, settle or participate in any legal proceedings in any case where such action is necessary to give effect to decisions of the Council or in any case where the Solicitor to the Council considers that such action is necessary to protect the Council's interests;
  - c. To instruct counsel, solicitors and other experts in relation to legal proceedings, public inquiries, and other matters involving the Council;
  - d. To enter objections to any proposal affecting the county, the Council or the inhabitants of the county.

## SECTION D2 SCHEME OF SUB DELEGATION

1. The Directors may authorise officers in their service areas to exercise, on their behalf, powers delegated under this Part 3 and Part 3 Section D1 by way of a Scheme of Sub Delegation.
2. Any decision pursuant to a Scheme of Sub Delegation must be taken in the officer's name for and on behalf of the Director.
3. The Directors are responsible for recording all delegations under this part, in writing, in such form as the Monitoring Officer may prescribe.
4. The Directors shall be responsible for ensuring that their Schemes of Sub Delegation are valid and up to date in line with guidance from the Monitoring Officer.
5. All Schemes of Sub Delegation must be recorded on the Register maintained by the Monitoring Officer. The Directors shall send updated Schemes of Sub Delegation to the Monitoring Officer as he/she directs.
6. Any decision taken by an Officer under a Scheme of Sub Delegation must be made in accordance with paragraph 2 of Part 3 Section D1 and recorded in as required in paragraph 3 of Part 3 Section D1.

Comment [a16]: Inserted for clarity.

## **PART 3 SECTION D SCHEDULE 1 INDEMNITY TO STAFF**

Wiltshire Council will, subject to the exceptions set out below, indemnify its employees and former employees against claims made against them (including costs awarded and reasonable costs incurred) and will not itself make claims against them for any loss or damage (other than claims falling within the cover provided to its employees under any policy of insurance taken out by the Council or any motor vehicle insurance policy taken out by the employee) occasioned by any neglect, act, error or omission committed by them in pursuit of their duties as they may from time to time undertake in the course of their employment with the Council whilst acting within the scope of their authority which shall include when they are acting for other persons or other bodies with the Council's consent.

### *Exceptions*

- 1) The indemnity will not extend to loss or damage directly or indirectly caused by or arising from:
  - a. Fraud, dishonesty or a criminal offence on the part of the employee;
  - b. Any neglect, error or omission by the employee otherwise than in the course of his duties;
  - c. Liability in respect of losses certified by the district auditor as caused by wilful misconduct.
- 2) The indemnity will not apply if an employee, without the written authority of the Council, admits liability or negotiates or attempts to negotiate a settlement of any claim falling within the scope of this resolution, or where there is evidence that the employee had acted with reckless disregard for the consequences.
- 3) The indemnity is without prejudice to the right of the Council to take or institute disciplinary action against an employee in respect of any neglect, act, error or omission.



## Part 3 Section D3

### Scheme of Delegation Specific to Planning

1. The Associate Director, Economic Development and Planning Services (and any officers designated by that officer under a Scheme of Sub Delegation) is authorised to: -
  - determine any planning application and discharge conditions under delegated powers (including tree/hedgerow work applications);
  - deal with all enforcement matters (including deciding on the expediency of taking/not taking action and issuing enforcement notices, including listed building enforcement and urgent works notices and taking any further action, including prosecution and direct action in respect of any breach of control);
  - deal with all types of appeal and their format;
  - where an appeal has been lodged against a planning decision and Counsel advises that specific refusal reasons are unreasonable and/or likely to undermine or weaken the Council's case and time constraints prevent the matter being brought back to Committee, officers, in consultation with the Committee Chairman and Local Division Member are authorised to inform the appellant and the Planning Inspectorate that the Council will not seek to defend such reason(s) at appeal, provided any such action does not overturn the substantive decision of the Planning Committee;
  - make and confirm Tree Preservation Orders; Tree Replacement Notices and serve notices requiring action in relation to dangerous trees, and to initiate any associated direct action required to deal with dangerous trees; deciding whether to prosecute for breaches of the Planning Acts in relation to tree and hedgerow matters;
  - determining any applications made under the high hedges provisions of the anti-social behaviour legislation; including any necessary enforcement action;
  - deal with decisions, correspondence and consultations under relevant local government, social, planning, listed building, conservation, building and environmental and other legislation. This includes proposals to change legislation or national guidance and consultation by other planning authorities;
  - determine the requirements for, and amend when necessary the local validation list for planning applications;
  - make and confirm Article 4 directions restricting or removing permitted development rights;
  - nominate officers to represent the council on forums and working parties;
  - authorise officers to enter land and buildings in the course of their duties in accordance with the provisions of the Town & Country Planning Acts;
  - enter into, modify or discharge planning or legal agreements securing controls over development (e.g. Section 106 of the Town & Country Planning Act 1990);
  - make changes to conditions approved at Committee (in the light of changing circumstances between the meeting and the issue of the decision) provided this is in line with the principles of the Committee's decision. Any such

changes will be reported back to a subsequent Committee for members' information;

- annually recommend to the budget process all planning fees and charges
- refuse applications following a resolution to grant permission or consent if the required legal agreements are not completed by the applicant within the timeframe set out in the officer's report and present an information report for acceptance by the relevant Planning Committee on a quarterly basis ;
- institute and defend judicial reviews and statutory challenges in consultation with the Associate Director, Legal and Governance.
- Make and serve Building Preservation Notices.
- determine whether an application falls within the remit of Strategic Planning Committee or the relevant area planning committee after consultation with the relevant cabinet member.

With the following exceptions:

- 1.1 Applications submitted by Wiltshire Council will not be dealt with under delegated powers where an objection has been received raising material planning considerations.
- 1.2 Reference to Committee by Wiltshire Council Division Member

Division Members can request in writing/email that a planning application within their Division proceed to determination by way of an Area Planning Committee. (Any request must be received within 21 days of the circulation of the weekly list of 'applications received' in which it appears, and set out the material planning consideration(s) which warrant the application going before committee). Officers will confirm what action is being taken following receipt of the request.

Where it has not been possible or appropriate to call an application in within this time, officers will accept call in requests in the following circumstances: -

1. An application has not been determined and it can still go to Committee and be determined within the target date.
2. The application is already going to go out of time (because of negotiations/amended plans etc.) and taking it to Committee will make no difference to performance.

Where neither of the above apply, and the Division Member thinks there is a strong case to delay the determination of the application and take it to committee, they can discuss the case with the relevant Area Development Manager who will then make an informed decision whether or not to exercise delegated powers.

- a. It is perfectly acceptable for members to nominate a substitute(s) to undertake their planning responsibilities, including application 'call in', if

**Comment [a17]:** Should this refer to the Director and they can delegate to Area Development Manager under a Scheme of sub delegation? IRG/FC to confirm

they have a conflict of interest or during periods of absence such as holidays or illness.

- b. Applications for tree work, prior approvals, Certificates of Lawfulness; notifications and variations/discharge of legal agreements - where the latter would bring them in line with a planning decision already made by the Council, will not be eligible for call-in and will be dealt with under delegated powers.
- c. If private applications are made by
  - a member or their close relations;
  - a Director of the Council or their close relations; or
  - a planning officerand objections are received raising material planning considerations the application will be determined by a committee.

There will be occasions where it would be possible to deal with certain applications under delegated powers but where the Associate Director, Economic Development and Planning Services considers it inappropriate to do so, having considered any public representation and consultee responses. In these cases the applications will be determined by an appropriate planning committee.

1.3 The following applications shall be dealt with by the Strategic Planning Committee:

- Large-scale major developments which, by their nature (e.g. scale, location etc.) have wider strategic implications and raise issues of more than local importance. This will include applications of a similar nature by Wiltshire Council to develop any land of Wiltshire Council, or for development of any land by Wiltshire Council or by Wiltshire Council jointly with any other person which have similar implications or raise similar issues.
- Planning applications for mineral extraction or waste disposal, other than small scale works which are ancillary to an existing mineral working or waste disposal facility;
- Applications, which if approved, would represent a significant departure from the policies of the statutory development plan, where they are recommended for approval;
- Applications called in by a Division Member that cross the boundary of two Area Planning Committees;
- Any application that the Associate Director, Economic Development and Planning Services deems raises issues that should be considered by the Strategic Planning Committee.

Definitions

Planning application means any application submitted to the Council for determination and included within the Governments' PS1 and PS2 returns. (This is a

statistical questionnaire dealing with performance which local authorities have to submit regularly to the government and which divides planning application into distinct categories; householder, minor, major etc.)

'Large scale major development' means any application for 200 or more houses; residential development of 4ha or more or other development of more than 10,000 square metres or more than 2 ha, as defined by the Government in the PS1/2 return.

Householder development and the other descriptions of development referred to above shall have the meaning ascribed to them in the Government's PS1/2 return.

Enforcement notices includes all other formal notices under the Planning Acts used to investigate and remedy alleged breaches of planning control or improve the appearance of an area, including Breach of condition notices and Section 215 notices.

A private application is one which has no connection with a member or officer's council duties. For example, if an officer submitted a Regulation 3 application on behalf of Wiltshire Council it would not be a private application.

A close relation is defined as spouse, partner, sibling, parent or offspring.

## PART 3 SECTION D4

### SCHEME OF DELEGATION SPECIFIC TO LICENSING

#### Licensing Act 2003: Table of Delegations of Licensing Functions

<u>Matter to be dealt with</u>	<u>Full Committee</u>	<u>Sub-Committee</u>	<u>Officers</u>
Application for personal licence with unspent convictions		If a police objection	If no objection made
Application for premises licence/club premises certificate		If a relevant representation made	If no relevant representation made or if representation made and all parties subsequently agree on a revised application.
Application for provisional statement		If a relevant representation made	If no relevant representation made or if representation made and all parties subsequently agree on a revised application
Application to vary premises		If a relevant	If no relevant representation

licence/club registration certificate		representation made	made or if representation made and all parties subsequently agree on a revised application
Application to vary designated personal licence holder		If a police objection	All other cases
Request to be removed as designated personal licence holder			All cases
Application for transfer of a premises licence		If a police objection	All other cases
Application for interim authorities		If a police objection	All other cases
Application to review premises licence / club premises registration		All cases	
Decision on whether a complaint is irrelevant, frivolous, vexatious, etc			All cases

Decision to object when local authority is a consultee and not the lead authority		All cases	
Determination of a representation to a temporary event notices		All cases	

**Comment [a18]:** English Heritage can also make representations.

**Gambling Act 2005: Table of Delegations of Licensing Functions**

<b><u>Matter to be dealt with</u></b>	<b><u>FULL COUNCIL</u></b>	<b><u>Licensing Committee or Sub-Committee</u></b>	<b><u>Officers</u></b>
Three year licensing policy	X		
Policy not to permit casinos	X		
Fee setting – when appropriate	X		
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	
Determination as to whether a person is an interested party			X
Determination as to whether representations are relevant			X
Determination as whether a representation is frivolous, vexatious or repetitive			X

**Table of Delegated Functions (approved 1 December 2009)**

<b><u>Matter to be dealt with</u></b>	<b><u>Licensing Committee</u></b>	<b><u>Sub-Committee</u></b>	<b><u>Officers</u></b>
Schedule 3 Local Government (Miscellaneous Provisions) Act 1982 (as required by the sex establishments policy)	The Licensing Committee or Sub Committee will determine any application	The Licensing Committee or Sub Committee will determine any application	
Schedule 4 Local Government (Miscellaneous Provisions) Act 1982 (Consent street trading)	The Licensing Committee or Sub Committee will determine applications where refusal has been recommended by officers, and subsequent representations have been received from the applicant	The Licensing Committee or Sub Committee will determine applications where refusal has been recommended by officers, and subsequent representations have been received from the applicant	In all other cases
Powers to grant licences and permits under the following legislation:  <ul style="list-style-type: none"> <li>• Town Police Clauses Act 1847 as amended Sections 47, 57, 58, 60 and 79 of Local Government (Miscellaneous</li> </ul>	For all these functions there is no role for the committee as there is a statutory right of appeal to the Magistrates' Court (except the imposition of penalty points under the licensing of hackney carriages, taxis and private hire operators, drivers and vehicles which will be dealt with by the appeals panel when sufficient points have been	For all these functions there is no role for the sub - committee as there is a statutory right of appeal to the Magistrates' Court (except the imposition of penalty points under the licensing of hackney carriages,	In all other cases

<p>Provisions) Act 1976 (Hackney carriages)</p> <ul style="list-style-type: none"> <li>• Section 13 – 17 Local Government (Miscellaneous Provisions) Act 1982 (acupuncture, tattooing, ear piercing and electrolysis)</li> <li>• Performing Animals (regulation) Act 1925</li> <li>• Zoo Licensing Act 1981</li> <li>• House to house collections Act 1939</li> <li>• Pet Animals Act 1951</li> <li>• Animal Boarding Establishments Act 1963</li> <li>• Riding Establishments Act 1964 and 1970 Breeding of Dogs Act 1973</li> <li>• Breeding and Sale of Dogs (Welfare) Act 1999</li> <li>• Dangerous Wild Animals Act 1976</li> <li>• Lotteries and Amusements Act 1976</li> <li>• Hypnotism Act 1952 (as amended) and Schedule 3 Local Government (Miscellaneous</li> </ul>	<p>accrued to warrant suspension of the licence).</p> <p>The Licensing Committee will determine any application made by an officer or member of the Council.</p>	<p>taxis and private hire operators, drivers and vehicles which will be dealt with by the appeals panel when sufficient points have been accrued to warrant suspension of the licence).</p>
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**Comment [a19]:** Repealed

Provisions) Act 1982				
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**Criminal Justice and Police Act 2001 and Violent Crime Reduction Act 2006**

**Table of Delegations of Licensing Functions**

<b><u>Matter To Be Dealt With</u></b>	<b><u>FULL COUNCIL</u></b>	<b><u>Licensing Committee or Sub-Committee</u></b>	<b><u>Officers (Service Director Public Protection Services)</u></b>
Making Designated Public Places Orders (DPPOs)		X	



## Wiltshire Council

### Standards Committee

25 April 2014

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### Wiltshire Council's Whistleblowing Arrangements Status Report

#### Purpose of Report

1. To provide Standards Committee members with an update on the effectiveness of Wiltshire Council's whistleblowing arrangements. .

#### Background

2. Part 3 of Wiltshire Council's constitution states that the Standards Committee will have responsibility for oversight of the council's arrangements for whistleblowing.
3. The Monitoring Officer is responsible for the operational oversight of the whistleblowing policy, and the Head of Governance is responsible for implementing the operational arrangements. A copy of the policy is attached at Appendix 1.
4. The whistleblowing policy is published on the intranet. There is a dedicated hotline number for people to call if they wish to raise a concern under the whistleblowing policy. Calls are received by the Customer Care Unit, and an urgent alert raised and forwarded to the Head of Governance.
5. The Head of Governance, in consultation with the Monitoring Officer, is responsible for making appropriate arrangements for whistleblowing concerns to be investigated.

#### Main Considerations for the Committee

6. In 2012 the Head of Governance conducted a complete review of the whistleblowing arrangements to ensure that they complied with good practice. The review resulted in minor amendments to the existing policy.
7. In 2013 the Care Quality Commission reviewed the policy and requested some further minor amendments. They asked the council to include contact details for Public Concern at Work, and for a list of external regulators' contact details to be reviewed and amended. These amendments were made in October 2013.
8. In 2013 four matters were raised and investigated under the whistleblowing policy. In 2014 to date one concern has been raised. In all cases where the concern has been substantiated, appropriate action has been taken to address the issue raised. Remedial action is overseen by the Monitoring Officer and the Corporate Leadership Team.

9. In 2013 Public Concern at Work launched the [Whistleblowing Commission](#) chaired by Sir Anthony Hooper to examine the effectiveness of whistleblowing in the workplace and to make recommendations for change.
10. The Commission recommended the introduction of a statutory code of practice for whistleblowing arrangements that would apply to employers, workers and their representatives and to be taken into account by courts considering whistleblowing issues.
11. The Commission further recommended that this Code could be used by regulators to assess the effectiveness of the whistleblowing arrangements of those that they regulate. The [Code of Practice](#) has 15 recommendations for raising, handling, training and reviewing workplace whistleblowing.

Key requirements include:

- confidentiality will be maintained where requested;
  - clear assurances are given to staff about protection from reprisal;
  - specific individuals have responsibility for the arrangements;
  - there is a need for greater oversight of whistleblowing arrangements by non-executive directors or equivalent; and
  - there is a review of the effectiveness of the arrangements and publication of key data.
12. The recommendations made by the Commission have formed part of Wiltshire Council's whistleblowing arrangements for many years, and it is therefore unlikely that the introduction of a statutory code of practice would require any significant changes in the council's existing arrangements for receiving and handling whistleblowing cases.

### Conclusion

13. The Council has put in place a framework and procedures for receiving and investigating whistleblowing concerns. The framework is reviewed on an on-going basis, and complies with good practice. Monitoring of the effectiveness of these arrangements will allow the council to make any adjustments to improve the operational efficiency of the whistleblowing arrangements

### **Proposal**

14. Members of the Standards Committee are asked to note this report.

**Ian Gibbons, Associate Director, Legal and Governance, and Monitoring Officer**

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Report Author: Nina Wilton, Deputy Monitoring Officer and Head of Governance  
01225 713078

**Background Papers:** The following unpublished documents have been relied on in the preparation of this report: None



Wiltshire Council

Standards Committee

25 April 2014

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## Standards Committee Forward Work Plan

<u>Meeting Date and Time</u>	<u>Name of Report</u>	<u>Scope of Report</u>
9 July 2014	Draft Annual Governance Statement 2013/14	
9 July 2014	Constitutional Changes	
9 July 2014	Training for Parish and Town Councils	
8 October 2014	Register of Interests	

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