

Financial Regulations Comparison – Dorset FA and Wiltshire and Swindon FA

	Dorset Wording	Ref:	Wiltshire Wording	Recommended/[Comments/Notes]/ DFRS/WFRS/Changed
	<p>Introduction</p> <p>1. Status of Financial and Administrative Regulations</p> <p>These Regulations are part of the overall control framework of the Dorset Fire Authority and are designed to set down the operating arrangements and procedures. These Regulations shall apply to all persons appointed by the Fire Authority, including consultants.</p> <p>These regulations are supplemented by the Authority’s Contract Procedures Rules.</p>	<p>1 Pg 72</p> <p>4</p>	<p>INTRODUCTION</p> <p>These Financial Regulations and Standing Orders for Contracts (hereinafter referred to as ‘the Regulations’) are made with the intention of securing compliance with sound financial practice. They apply to every member and officer of the Authority.</p> <p>1.1 The regulations identify the financial responsibilities of the full Authority, the Chief Fire Officer, and other officers as defined at Appendix 1. Officers should maintain a written record where decision making has been delegated to members of their staff, including seconded staff. Where decisions have been delegated or devolved to other responsible officers, references to the chief officer in the regulations should be read as referring to them.</p> <p>1.2 All members and staff have a general responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, is properly authorised, provides value for money and achieves best value.</p> <p>PURPOSE OF THESE REGULATIONS</p>	<p>Introduction and overview</p> <p>What are financial regulations?</p> <p>These regulations identify the financial responsibilities of Dorset and Wiltshire Fire and Rescue Authority, its Committees, The Chief Fire Officer, the Clerk, the Monitoring Officer , the Treasurer and other officers.</p> <p>Members and officers should maintain a written record of any decision-making that has been delegated to members of their staff, including seconded staff. When decisions have been delegated or been devolved to other bodies or responsible officers, references to members or officers in the regulations should be read as referring to them.</p> <p>Who should read this document?</p> <p>The regulations and procedures apply to all staff and members of the Authority. The prime audience for financial regulations consist of:</p> <ul style="list-style-type: none"> • Members • Chief Fire Officer

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		Pg 74	<p>4.1 The Authority must meet its legal responsibility to administer its financial affairs properly. In addition, since public money is involved the Authority must be able to demonstrate that it, the Chief Fire Officer personally and the Fire & Rescue Service are acting with integrity, fairness, and propriety.</p> <p>4.2 With this aim, while allowing the Authority and the Chief Fire Officer scope to manage the service effectively, these Regulations are intended to:</p> <p>4.2.1 govern and clarify the relationship between the Authority and the Fire & Rescue Service in financial matters;</p> <p>4.2.2 include sufficient safeguards for the Treasurer, who is responsible for ensuring that the financial affairs of the Authority are properly administered;</p> <p>4.2.3 ensure that the financial dealings of the Authority and of the Fire & Rescue Service are conducted properly and in a way which meets the requirements of best practice, and of Best Value legislation;</p> <p>4.2.4 require that decisions are given appropriate consideration before they are taken, and also reviewed later where appropriate;</p> <p>4.2.5 require that standards are complied with;</p> <p>4.2.6 promote propriety.</p> <p>4.3 Where the Regulations require the Chief Fire Officer to consult or obtain approval, this is identified in <i>italics</i>.</p> <p>4.4 The Regulations set out a minimum level of</p>	<ul style="list-style-type: none"> • Finance Officers • Staff with financial responsibilities <p>More detailed guidance on how the regulations should be implemented in practice is contained in financial procedures, which apply to all Members and all staff.</p> <p>Why have financial regulations?</p> <p>Financial regulations form part of the means by which the Fire Authority manages its business. They clarify responsibilities and provide a framework for decision making. Where there are specific statutory powers and duties, the financial regulations seek to ensure that these are duly complied with, as well as setting out best professional practices and processes for all activities and decisions of the Fire Authority, its committees and the Service.</p> <p>In summary the financial regulations are the regulatory framework within which the financial affairs of the Authority operate.</p> <p>Corporate governance and financial regulations</p> <p>All staff and members must comply with the three fundamental principles of public life, namely openness, integrity and accountability.</p>
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			<p>good financial practice which must be adopted by the Authority, the Chief Fire Officer personally and the Fire & Rescue Service. They are only concerned with financial and contract matters, and therefore constitute only some of the aspects to be considered when decisions are being taken.</p> <p>4.5 Statute law and EU Directives must always be observed, including instructions from the Department for Communities and Local Government, so far as they relate to financial and contract matters.</p> <p>4.6 Failure to comply with these Regulations may cause maladministration, or an illegal act, which might be the subject of an investigation by External Audit and/or the Monitoring Officer.</p> <p>4.7 No exceptions or amendments to these Regulations will be authorised except by the Authority.</p>	<p>These regulation reinforce the corporate governance standards governing, organisational structures, financial reporting and internal controls and standards of behaviour.</p> <p>What do financial regulations cover?</p> <p>The regulations apply to all the Authority's activities. In practice this means all budgets, money and funds administered by Officers and Members in carrying out their duties across all the Authority's services and activities. This includes:</p> <ul style="list-style-type: none"> • Funds manages on behalf of third parties • Partnership arrangements where the Authority is the Accountable Body • External providers, such as outsources services, contractors and consultants managed through the contract process. These include, for example, compliance with key controls procedures; performance standards and statistics; attendance at service client meetings; and access to accounts <p>Awareness and access</p> <p>The Chief Fire Officer is responsible for</p>
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				<p>ensuring that all employees with financial responsibilities are made aware of and have access to these regulations, and the accompanying financial procedures that set out in more detail how they should implement and comply with the regulations.</p> <p>Review of financial regulations</p> <p>The Treasurer is responsible for maintaining a continuous review of these regulations.</p> <p>Other rules</p> <p>Apart from these regulations, all officers and Members must comply with certain other rules. These include:</p> <p>The law:</p> <ul style="list-style-type: none">• General and specific local government law• General civic and criminal law• The combination order <p>Other Authority rules:</p> <ul style="list-style-type: none">• Standing orders• Scheme of delegation• Contract standing orders• Human Resources policies and procedures• Service orders
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	<p>2. Definitions</p> <p>In these Financial and Administrative Regulations:</p> <p>“Dorset Fire Authority”, (“the Authority”,) is the Fire Authority constituted in accordance with Statutory Instrument 1996 No. 2920, The Dorset Fire Services (Combination Scheme) Order 1996.</p> <p>“Constituent authorities” are the councils of the Boroughs of Bournemouth and Poole and Dorset County Council.</p> <p>“Member” shall mean a councillor from the constituent authorities serving on the Authority.</p> <p>“Chief Fire Officer” shall mean the person appointed by the Dorset Fire Authority as the executive, operational and administrative head of the Dorset Fire and Rescue Service and shall include such officers of the Dorset Fire and Rescue Service as the Chief Fire Officer specifically authorises in writing for the purposes of these Regulations.</p>	<p>2 Pg 74</p> <p>App 1 Pg 93</p>	<p>DEFINITIONS</p> <p>Definitions used in this document are explained at Appendix 1.</p> <ol style="list-style-type: none"> 1. ‘The Authority’ – the Wiltshire and Swindon Fire Authority. 2. ‘Member’ – the persons appointed to be members, or co-opted members of the Authority. 4. ‘Chief Fire Officer’ – the person appointed as Chief Fire Officer & Chief Executive by the Authority, and any person to whom the Chief Fire Officer & Chief Executive has delegated any duties in respect of these Regulations, EXCEPT where the Regulations use the term ‘personally’, in which case only the Chief Fire Officer is referred to. 	<ul style="list-style-type: none"> • Financial procedures and guidance <p>Definitions</p> <p>In these Financial and Administrative Regulations:</p> <p>“Dorset and Wiltshire Fire and Rescue Authority”, (“the Authority”,) is the Fire Authority constituted in accordance with Statutory Instrument 2015 No. 435, The Dorset and Wiltshire Fire and Rescue Authority (Combination Scheme) Order 2015.</p> <p>“Constituent authorities” are Bournemouth Borough Council, the Borough of Poole Council, Swindon Borough Council, Dorset County Council and Wiltshire Council.</p> <p>“Member” shall mean a person appointed to be a member, or co-opted member of the Authority by the constituent authorities.</p> <p>“Chief Fire Officer” – the person appointed as Chief Fire Officer by the Authority, and any person to whom the Chief Fire Officer has delegated any duties in respect of these Regulations, EXCEPT where the Regulations use the term ‘personally’, in which case only the Chief Fire Officer is referred to.</p>
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	<p>“Clerk and Monitoring Officer”, (the “Clerk”,) shall mean the designated officer responsible for performing the duties imposed by Section 5 of The Local Government and Housing Act 1989 and the officer appointed by the Authority with responsibility for the proper conduct of the Authority. Clerk shall include such persons as the Clerk specifically authorises in writing for the purposes of these Regulations.</p> <p>“Treasurer” shall mean the person appointed by the Authority with responsibility for the administration of the Authority’s financial affairs. Treasurer shall include such persons as the Treasurer specifically authorises in writing for the purpose of these Regulations.</p> <p>“Officer” shall mean all persons appointed by the Authority, including uniformed and non-uniformed staff.</p>	<ol style="list-style-type: none"> 5. ‘Clerk’ – the person engaged by the Authority to carry out the agreed principal accountabilities of the post of Clerk. 6. ‘Monitoring Officer’ – the person appointed by the Authority with responsibility for ensuring the legality of the actions of the Authority and its officers in accordance with Section 5(1) of the Local Government and Housing Act 1989. 7. ‘Treasurer’ – the person appointed by the Authority with overall responsibility for the administration of the Authority’s financial affairs, in accordance with Section 151 of the Local Government Act 1972 and Section 112 of the Local Government Finance Act 1988. 3. ‘Officers’ – the Chief Fire Officer, Clerk, Treasurer and Monitoring Officer. 8. ‘Deputy Chief Officer’ – the person appointed as Deputy Chief Officer by the Authority. 9. ‘Assistant Chief Officer’ – a person appointed as Assistant Chief Officer by the Authority. 10. ‘Contract’ – any arrangement, formal or 	<p>‘Clerk’ – the person engaged by the Authority to carry out the agreed principal accountabilities of the post of Clerk.</p> <p>‘Monitoring Officer’ – the person appointed by the Authority with responsibility for ensuring the legality of the actions of the Authority and its officers in accordance with Section 5(1) of the Local Government and Housing Act 1989.</p> <p>“Treasurer” – the person appointed by the Authority with responsibility for the administration of the Authority’s financial affairs, in accordance with Section 151 of the Local Government Act 1972 and Section 112 of the Local Government Finance Act 1988. Treasurer shall include such persons as the Treasurer specifically authorises in writing for the purpose of these Regulations.</p> <p>“Officer” shall mean all persons appointed by the Authority, including uniformed and non-uniformed staff.</p> <p>[Not required]</p> <p>[Not required]</p> <p>[Not required]</p>
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	<p>3. Changes to Financial and Administrative Regulations</p> <p>Any changes to Financial and Administrative Regulations shall be drawn up jointly by the Chief Fire Officer, Treasurer and Clerk and be approved by the Authority.</p> <p>4. Suspension of Financial and</p>	<p>informal, between the Authority and a third party for the supply of goods or services.</p> <p>11. 'Best Tender' – the economically most advantageous tender, usually the lowest tender when the Authority is buying, and the highest tender when the Authority is selling.</p> <p>12. 'Unofficial and Voluntary Funds' – any fund for benevolent or other purposes which does not form part of the Service fund but is controlled in whole or in part, as part of official duties, by an officer, either uniformed or civilian, employed by the Authority.</p> <p>13. 'Council Tax Billing Authorities' – Swindon Borough Council, Wiltshire Council.</p> <p>14. 'Brigade Manager' – One of the Following: Chief Fire Officer, Deputy Chief Officer, Assistant Chief Officer, Brigade Manager – People & Development, Brigade Manager – Governance & Assurance (Treasurer).</p>	<p>[Not required]</p> <p>[Not required]</p> <p>[Not required]</p> <p>[Not required]</p> <p>Changes to Financial Regulations</p> <p>Any changes to Financial and Administrative Regulations shall be drawn up jointly by the Chief Fire Officer, Treasurer and Clerk and be approved by the Authority.</p> <p>Suspension of Financial Regulations</p>
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	<p>Administrative Regulations</p> <p>If the Chief Fire Officer is of the opinion that any of these Regulations are inappropriate in particular circumstances the Clerk shall be informed in writing. The Clerk may, after consultation with the Treasurer, authorise departure from these Regulations if satisfied that, exceptionally, such departure is in the interests of the Authority. The Clerk shall maintain a register of any such authorisations, which shall be available for inspection by any member of the Authority.</p>			<p>If the Chief Fire Officer is of the opinion that any of these Regulations are inappropriate in particular circumstances the Clerk shall be informed in writing. The Clerk may, after consultation with the Treasurer, authorise departure from these Regulations if satisfied that, exceptionally, such departure is in the interests of the Authority. The Clerk shall maintain a register of any such authorisations, which shall be available for inspection by any Member of the Authority, and will report such departures to the Authority.</p>
				<p>[Recommend we use the CIPFA good practice framework which is used by the majority of local authorities. ie. Split into sections covering:</p> <ul style="list-style-type: none"> A: Financial Accountabilities and Management B: Financial Planning C: Risk Management and Control of Resources D: Systems and Procedures E: External Arrangements]
	<p><u>Financial Regulation A:</u> Financial Management</p>			<p><u>Financial Regulation A:</u> Financial Accountabilities and Management</p>

<p>A.1</p> <p>A.2</p>	<p>A.1 Statutory Responsibilities The Dorset Fire Services (Combination Scheme) Order 1996 requires the Authority to appoint a Treasurer of the Dorset Fire Authority (DFA) fund. The Treasurer has overall responsibility for the proper administration of the financial affairs of the Authority.</p> <p>A.2 Power to Delegate Subject to statutory limitations, the Authority shall be free to delegate to an officer any power granted to them by these Regulations.</p> <p>The Treasurer must be satisfied that delegated financial responsibilities are exercised in a proper and effective manner.</p> <p>Where an officer deals with financial and administrative matters arising from delegated functions, then she or he does so in accordance with these Regulations and shall be deemed to have taken delegated action on behalf of the Authority.</p>	<p>5.2 Pg 76</p>	<p>5.2 The Authority may delegate certain responsibilities, subject to being satisfied in terms of those delegations that:</p> <p>5.2.1 The Chief Fire Officer or the Treasurer as the case may be has in place:</p> <ul style="list-style-type: none"> (i) effective management information systems; (ii) effective internal control; (iii) effective control systems generally, and financial control systems in particular. <p>5.2.2 The Chief Fire Officer or the Treasurer as the case may be has available (either directly or by purchasing) the expertise to undertake:</p> <ul style="list-style-type: none"> (i) daily administration of the estate, property and contracts; (ii) general financial administration, including payment of accounts, payroll and pensions; (iii) arrangements for insurance for members and staff of the Authority, assets and liabilities; (iv) regulating stocks and write off; (v) attributing costs and setting and levying charges under the agreed charging policy; (vi) any other financial or Contract function 	<p>Introduction</p> <p>This section covers all the financial accountabilities in relation to running the Service, including the policy framework and the budget.</p>
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<p>A.3</p>	<p>A.3 Accounts The Treasurer is responsible for: (i) ensuring that there are safe and efficient arrangements for recording and carrying out financial transactions within the Authority; (ii) ensuring that such arrangements are kept up to date and adhered to by all persons appointed by the Authority, including consultants; (iii) the preparation of statutory and other accounts; (iv) procedures for public inspection of the accounts and liaising with the external auditors; The Chief Fire Officer is responsible for the proper operation of these arrangements and for seeking the approval of the Treasurer to any proposed changes or developments to financial and resource systems and processes.</p>	<p>6.1.x Pg 78-79</p>	<p>delegated by the Authority. (vii) arrangements for ensuring the Best Value obligations of the Authority can be discharged.</p> <p>6.1 The Treasurer’s statutory responsibilities taken together mean a duty to :</p> <p>6.1.1 ensure that the financial affairs of the Authority and the Fire & Rescue Service are properly administered; 6.1.2 ensure that these Regulations are observed and kept up to date; 6.1.14 select accounting policies and ensure that they are applied consistently; 6.1.18 ensure that the annual statement of accounts is prepared in accordance with the ‘Code of Practice on Local Authority Accounting in the United Kingdom; A Statement of Recommended Practice’;</p>	
<p>A.4</p>	<p>A.4 Financial Thresholds The Treasurer may amend the financial</p>			

	<p>thresholds from time to time reflecting changes in national price indices, statutory provisions or guidance from other bodies (e.g. Audit Commission, DCLG, etc). Any such change shall be reported for information to all members of the Authority. A full list of thresholds (exclusive of VAT) is provided at Appendix A for ease of reference. Where appropriate, the thresholds quoted are exclusive of VAT and relate to the full life of any contract.</p> <p>A.5 A.5 Meetings Notice of all meetings of the Authority and any other committees together with agendas and reports shall be sent to the Treasurer in good time and the Treasurer and his or her representative shall be entitled to attend.</p> <p>A.6 A.6 Development of Fire and Rescue Services Any proposal for development or extension of fire and rescue services shall be submitted to the Authority, and supported by a written explanation and report on the financial effect including any future capital and revenue requirements.</p> <p>A.7 A.7 Sealing, Signing and Attestation of Documents The common seal of the Authority shall be kept in a safe place and secured by a lock, the key of</p>			
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	<p>which shall be kept by the Clerk.</p> <p>A resolution of the Authority or of a Committee or decision of an officer acting under delegated power shall be sufficient authority for the Clerk to affix and attest the seal or to sign any document necessary to give effect to the resolution or decision.</p>	<p>5. THE ROLE OF THE AUTHORITY</p> <p>5.1 The Authority is required to:</p> <p>5.1.1 approve these Regulations and any amendments, including the financial values and other definitions or particulars which may change from time to time;</p> <p>5.1.4 decide the level of general reserves it wishes to maintain as part of the council tax setting process;</p> <p>5.1.7 identify and agree longer term spending commitments;</p> <p>5.1.8 approve a capital expenditure programme and its financing;</p> <p>5.1.12 be the contracting party for the purposes of agreeing contracts for the provision of goods and services to the Fire & Rescue Service;</p> <p>5.1.18 be responsible for property and contracts;</p> <p>In all of the above, the Authority will be advised as appropriate by the ‘officers’ as defined in Appendix 1.</p>	<p><u>The Authority</u></p> <p>A1 The Authority is responsible for approving the overall policy framework and budget within which it operates. It is also responsible for approving and monitoring compliance with an overall framework of accountability and control.</p> <p>The Authority is required to:</p> <ul style="list-style-type: none"> • Agree a budget requirement and set a precept on advice from the Treasurer • Approve the Chief Fire Officers proposed allocation of resources • Monitor financial outcomes • Identify and agree long term spending commitments • Approve a capital programme and its financing • Decide on the level of general balances it wishes to maintain <p><u>The Finance and Audit Committee</u> <u>[assuming a corporate audit committee is set up]</u></p>
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			<p>6. The Role of the Treasurer</p> <p>6.1 The Treasurer’s statutory responsibilities taken together mean a duty to :</p> <p>6.1.3 provide financial advice to the Authority on all aspects of its activity, including the strategic planning and policy making process;</p> <p>6.1.4 assist members in seeking to obtain best value for money;</p>	<p>A2 The Authority has delegated to this Committee, amongst other things overall responsibility for Internal Audit. The Treasurer has day to day responsibility for this Committee, and will consult with the Committee as necessary on the content of the annual audit plans of both internal and external audit. The Committee is responsible for monitoring the delivery of both plans and additional work undertaken during the year. It also reviews internal audit reports and external auditor’ statutory management letters and makes recommendations for appropriate action. [Finance terms to be established depending on ToR of other Committees]</p> <p>Other Committees - [Will depend on the governance structure – Committees]</p> <p>A3 [Brief description of their responsibilities and ToR required e.g. Policy and Resources, General Purposes]</p> <p>Statutory Officers</p> <p>The Treasurer</p> <p>A11 The Treasurer as proper financial officer, has statutory responsibilities in relation to the financial administration and stewardship of the Authority. This statutory responsibility cannot be overridden and arises from:</p> <ul style="list-style-type: none"> • The Local Government Act 1972 • The Local Government Finance Act
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		<p>6.1.5 advise the Authority on financial propriety;</p> <p>6.1.6 ensure that accurate, complete and timely financial information is provided to the Authority and Chief Fire Officer;</p> <p>6.1.7 under delegated powers take all executive decisions on borrowing, investments or capital financing, acting in accordance with CIPFA's 'Code of Practice for Treasury Management in Local Authorities';</p> <p>6.1.8 be responsible for secure banking arrangements;</p> <p>6.1.9 advise, in consultation with the Clerk, on the safeguarding of assets, including risk management and insurance;</p> <p>6.1.10 arrange for the determination, notification, issue and receipt of council tax precepts to council tax billing authorities;</p> <p>6.1.11 to advise and notify the Authority on the use of, the contributions into, and the prudent levels of, both general fund and earmarked reserves;</p> <p>6.1.12 advise on budgetary matters including any consequent long term implications;</p> <p>6.1.13 advise and where appropriate give assistance in providing safe and efficient financial arrangements;</p> <p>6.1.15 nominate a properly qualified member of staff as a named deputy to carry out the duties under section 114 of the Local Government Finance Act 1988 personally;</p> <p>* 6.1.16 report both to the Authority and to the external auditor when it appears that expenditure is likely to exceed the resources available to meet it;</p> <p>* 6.1.17 report, after consultation with the</p>	<p>1988</p> <ul style="list-style-type: none"> • The :Local Government and Housing Act 1989 and • The Account and Audit Regulations <p>A12 The Treasurer is responsible for:</p> <ul style="list-style-type: none"> • The proper administration of the Authority's financial affairs • Setting and monitoring compliance with financial management standards • Advising on the corporate financial position and on key financial controls necessary to secure sound financial management • Providing financial information • Preparing the revenue and capital programme • The maintenance of an adequate and effective internal audit • Treasury Management <p>A13 In accordance with Section 114 of the Local Government Finance act 1988, the Treasurer must report to the Authority if it or one of its officers:</p> <ul style="list-style-type: none"> • 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
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		<p>Monitoring Officer, to members of the Authority and to the external auditor any unlawful, or potentially unlawful expenditure by the members or officers of the authority or the Fire & Rescue Service; <u>The duties marked * in paragraph 6.1 cannot be delegated.</u></p> <p>6.2 In order to assist the Authority to be sure that this statutory responsibility is being discharged, while encouraging maximum delegation, the Treasurer will:</p> <p>6.2.1 determine standards to be met by all financial services and systems used by the Authority and the Fire & Rescue Service;</p> <p>6.2.2 review compliance with the standards;</p> <p>6.2.3 determine and issue any accounting or financial instructions considered necessary to supplement these regulations in terms of any matters covered in this section, after consulting the Chief Fire Officer. <u>Any such instructions will then form part of these Regulations.</u></p> <p>6.3 The duties of the Treasurer also include:</p> <p>6.3.1 To ensure that the Wiltshire and Swindon Fire Authority (the Authority) is appraised of the financial implications of any proposals brought forward for consideration.</p> <p>6.3.2 To advise the Authority on an appropriate medium-term financial strategy.</p> <p>6.3.3 To advise the Authority on the robustness, affordability and risk implications of its annual capital and revenue budgets, and associated borrowing and taxation levels.</p>	<p style="text-align: center;">the Authority's accounts.</p> <p>A14 Section 114 of the 1988 Act also requires the Treasurer to nominate a properly qualified member of staff to deputise should he or she be unable to perform the duties under section 114 personally.</p>
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		<p>for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. In order to ensure that the financial affairs of the Fire & Rescue Service are properly managed, the Chief Fire Officer will:</p> <p>7.1 be accountable for the management and security of all resources and assets of the Authority, including property, stocks and equipment (to include approving the disposal of assets);</p> <p>7.2 account for, monitor and control the Fire & Rescue Service budget, within any limits set down by the Authority, and report as required to the Authority;</p> <p>7.3 ensure that all necessary financial and property services, management information and administration functions are provided, except those not delegated, and that they and any associated control systems used or purchased comply with the Treasurer's standards under 6.2.1;</p> <p>7.4 seek the approval of the Authority for systems for ensuring efficiency and propriety;</p> <p>7.5 maintain any accounts and records to the required standard;</p> <p>7.6 ensure that the Fire & Rescue Service is aware of these Regulations, and, where appropriate, ensure that individual officers have an up-to-date copy;</p> <p>7.8 ensure that the Treasurer, the Treasurer's staff or other persons on the Treasurer's behalf are able to:</p> <p>7.8.1 enter onto any premises or land used by the</p>	<p>responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation</p> <p>A5 The Chief Fire Office is also responsible for, together with the Clerk, for the system of record keeping in relation to all the Authority's decisions.</p> <p>A6 The Chief Fire Office and his staff should have as much day to day responsibility for financial management of the Service as is possible within the framework of the agreed budget and rules of virement.</p> <p>A7 The Chief Fire Officer shall control expenditure and income, monitor performance, and take necessary action to avoid exceeding any financial allocation.</p> <p>A8 The Chief Fire Officer may authorise other officers to act on his behalf in sanctioning orders for payment, but such delegation does not in any way reduce the overall responsibilities of the Chief Fire officer.</p> <p>A9 Where expenditure or income involves a contract with a third party, the Chief Fire Officer must follow the procedures laid down in Contract Standing orders .</p> <p>A10 The Chief Fire Officer is authorised to</p>
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		<p>Authority or Fire & Rescue Service;</p> <p>7.8.2 make checks and seek explanations as they consider necessary;</p> <p>7.8.3 require any person employed by, or engaged to work for, or with, the Authority or the Fire & Rescue Service, to produce any Authority cash, stores or other Authority property under their control, and to remove the same.</p> <p>The requirements under 7.8.1 and 7.8.2 also apply to external auditors.</p> <p>Paragraph 7.8 in its entirety covers Unofficial and Voluntary Funds.</p> <p>7.9 award ex-gratia payments;</p> <p>7.10 make arrangements for insurance and risk management including the preparation and promotion of the Authority’s risk management policy statement and the development of risk management controls in conjunction with other chief officers;</p> <p>7.11 take decisions on charging;</p> <p>7.12 carry out any other duties and responsibilities required by the relevant Government Department;</p> <p>7.13 determine and issue any financial instructions considered necessary to deal with the matters covered in this section, in consultation with the Treasurer;</p> <p>7.14 make arrangements for ensuring the Best Value obligations of the Authority can be discharged.</p> <p>8. THE MONITORING OFFICER</p> <p>8.1 The Monitoring Officer supported by the Clerk is</p>	<p>incur expenditure for the purpose identified and up to the amount specified in such estimates as approved, including unspent balances from the previous year, within arrangements agreed by the Treasurer and reported to the Authority.</p> <p>Monitoring Officer A15 The Monitoring Officer has responsibility</p>
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		<p>responsible for promoting and maintaining high standards of governance and conduct and therefore provides support to the Standards Committee. The Monitoring Officer is also responsible for reporting any actual or potential breaches of the law or maladministration to the full Authority and for ensuring that procedures for recording and reporting decisions are operating effectively.</p> <p>8.2 The Monitoring Officer (together with the Treasurer) is responsible for advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the budget.</p> <p>9. THE CLERK The Clerk is responsible for advising all members and officers about who has the authority to take a particular decision.</p> <p>The Clerk is responsible for the reimbursement of members' travel and subsistence, and for keeping</p>	<p>for reporting any illegal action, actual or potential breach of any law, code of practice or maladministration or injustice, by:</p> <ul style="list-style-type: none"> • The Authority or any of its Committees or Sub-Committees • Any officer of the Service • Any employee of the Service, including any fire officer, or local authority or organisation providing services to the Authority <p>A16 Specifically the Monitoring Officer role entails:</p> <ul style="list-style-type: none"> • advising all members and officers about who has the authority to take a particular decision; and, • advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework. • together with the Treasurer, is responsible for advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the budget.
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		<p>the relevant rates updated in line with any requirements of the Secretary of State from time to time.</p>	<p>Other Financial Accountabilities and Management</p> <p>A17 Virement</p> <p>Once the annual revenue and capital budgets are approved, and subject to provisions within these Financial Regulations and Standing Orders, the Chief Fire Officer has authority to incur expenditure without the need to obtain further approval from the Authority, except where:</p> <ul style="list-style-type: none"> • the Chief Fire Office proposes a change in policy and/or objectives in corporate plans and/or • there is a proposed virement in excess of £100,000. [Was £50k but increased to £100k to size] <p>Virement is defined as the movement of resources from one budget head to another.</p> <p>A18 Money may then be spent on any item and at any time in the financial year concerned, provided that:</p> <p>EITHER</p> <p>(i) enough money has been earmarked for the item in the budget;</p> <p>OR</p> <p>(ii) enough money can be transferred from another budget head (virement), and for amounts in excess of £25,000 the transfer is</p>
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				<p>given prior written approval by the Treasurer.</p> <p>A19 Virement shall not be from a capital budget to a revenue budget except where the Authority has approved an amendment of direct revenue funding or the use of balances.</p> <p>A20 Year-end Balances The Authority is responsible for agreeing procedures for carrying forward under and overspendings on budget headings on the advice of the Treasurer.</p> <p>A21 Accounting Policies, Records, Statements and Returns The Treasurer is responsible for:-</p> <ul style="list-style-type: none">• determining accounting policies and financial systems and ensuring they are applied consistently• determining the accounting procedures and financial records for the Authority• ensuring that the annual statement of accounts is prepared and certified in accordance with the Code of Practice on Local Authority Accounting in the UK: A statement of Recommended Practice (CIPFA/ LASAAC) <p>A22 Debt Write off, write off of redundant stock and Stock Adjustments The Chief Fire Officer is authorised to write</p>
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				<p>off debts, redundant stock and stock adjustments up to and including the value of £5,000 personally.</p> <p>A23 Debts and/or redundant stock and/or stock adjustments above £5,000 but not exceeding £20,000 can be written off by the Chief Fire Officer subject to written approval of the Treasurer and the Clerk</p> <p>A24 Debts and/or redundant stock and/or stock adjustments in excess of £20,000 require the approval of the Authority to be written off.</p>
B	<u>Financial Regulation B: Financial Planning</u>			<u>Financial Regulation B: Financial Planning</u>
B.1	<p>B.1 Budget</p> <p>Each year the Authority shall:</p> <p>(a) approve a budget strategy on the advice</p>	5.1.2 Pg75	5.1.2 approve the policy framework and budget within which the Authority operates and monitor compliance.	<p>Introduction</p> <p>The Authority is responsible for agreeing the Service’s policy framework and budget, which will be proposed by the Chief Fire Officer. In terms of financial planning, the key elements are:</p> <ul style="list-style-type: none"> • the corporate strategy • the revenue budget • the capital programme <p>Budgeting</p> <p>B1 The general format of the budget will be approved by the Fire Authority and proposed</p>

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			<p>10.1 Capital</p> <p>10.1.1 This section is a summary of the current provisions. Fuller instructions may be issued under 6.2.1 or 6.2.3. Capital is defined as expenditure on the following items normally included in the capital programme:</p> <ul style="list-style-type: none"> • Land and buildings; • Construction works; • Plant, equipment, furniture and vehicles; • Professional fees connected with the above; and, • Grants and advances made for the above. <p>10.1.2 All capital spending and procedures will</p>	<p>appropriate financial information and systems to enable budgets to be monitored effectively. The treasure must monitor and control expenditure against budget allocations and report regularly to the members on the overall financial position..</p> <p>B6 the Chief Fire Officer is responsible for controlling income and expenditure on his or her budgets and for monitoring performance, taking account of financial information provided by the Chief Financial Officer. Variances shall be reported to the appropriate committee and officers should take any necessary action to avoid exceeding their budget allocation and alert the Chief Financial Officer to any problems.</p> <p>Capital Programme</p> <p>B7 The Treasurer is responsible for ensuring that a capital programme is prepared each year for consideration by the Members, before submission to the Fiore Authority.</p> <p>B8 The Chief Fire Officer is responsible for the control of expenditure against the approved capital programme and for the provision of timely, complete and accurate financial information as required by the Authority and the Treasurer.</p>
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		<p>comply with legislation and Government Capital Expenditure Rules and Guidelines.</p> <p>10.1.3 <i>Expenditure may only be incurred on a capital scheme that has been properly approved and is included in the Authority's agreed capital programme.</i></p> <p>10.1.4 <i>Every scheme must be supported by a project report where:</i></p> <ul style="list-style-type: none"> • <i>the scheme will lead to increased revenue costs in excess of £10,000, or</i> • <i>the cost involved is in excess of £100,000, except vehicles acquired in accordance with the Authority's approved vehicle replacement policy, or</i> • <i>the adoption of the scheme would involve a departure from existing policies and practices.</i> <p><i>However, a project report will not normally be required in respect of the replacement of vehicles, plant and equipment, nor for works of maintenance carried out on existing assets with a view to extending their useful life.</i></p> <p>10.1.5 <i>No scheme may be overspent without prior approval from the Authority.</i></p> <p>10.1.6 The Chief Fire Officer and the Treasurer jointly may:</p> <p>(i) approve an increase in the Capital Budget up to £25,000;</p> <p>(ii) approve, in consultation with the chairman, an</p>	<p>B9 The Chief Fire Officer and the Treasurer may approve an increase in the capital programme of up to £25,000, and the Chief Fire Officer and Treasurer in consultation with the Chairman of the Authority may approve</p>
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<p>B.2</p>	<p>Supplementary Estimates and Virement No expenditure shall be incurred on a purpose for which there is no provision in the approved estimates except, where:</p> <p>(a) a virement has been approved by the Authority, or in accordance with arrangements agreed by the Authority. Virement is defined as the movement of resources from one budget head to another. Approval of the Authority is required where the virement is significant or a change in policy. Significant is defined in Appendix A. A change in policy is defined as a departure from the policies agreed by the Authority; or</p> <p>(b) a supplementary estimate has been approved by the Authority; or</p> <p>(c) the Chief Fire Officer with the agreement of the Treasurer, is satisfied that such expenditure is in the best interests of the Authority and such expenditure shall be reported to the next meeting of the Authority.</p>	<p>10.2 Pg 83</p>	<p>increase in excess of £25,000 and up to £50,000; PROVIDED THAT (iii) funds have been identified to meet the increase; AND, (iv) subsequently, must report to the next available meeting of the Fire Authority.</p> <p>10.2.2 Money may then be spent on any item and at any time in the financial year concerned, provided that: EITHER</p> <p>(i) enough money has been earmarked for the item in the budget; OR (ii) enough money can be transferred from another budget head (virement); AND</p> <p>(a) for amounts in excess of £10,000 the transfer is given prior written approval by the Treasurer, (b) for amounts in excess of £50,000, the transfer must be approved by the Authority; (c) total estimated or committed net expenditure for the Fire & Rescue Service for the year is not increased, (d) there is no significant change in policy, except with the prior approval of the Authority, (e) there is no consequent increase in net spending in future years, except with the prior approval of the Authority, EXCEPT THAT</p> <p>(iii) virement from capital to revenue is not</p>	<p>an increase of upto £50,000. In both cases the approved expenditure must be reported to the Authority.</p> <p>[Virement is covered under section A – Financial Management and Accountabilities A7 above]</p>
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	<p>B.3 Authority to Incur Expenditure The Chief Fire Officer shall be empowered to incur expenditure for the purpose identified and up to the amount specified in such estimates as approved, including unspent balances from the previous year, within arrangements agreed by the Treasurer and reported to the Authority.</p> <p>Arrangements for the carry forward of unspent balances shall be in accordance with the Authority's policies.</p> <p>The Chief Fire Officer and Treasurer shall be authorised to implement increases in the cost of salaries, wages or expenses arising as a result of the awards of a national negotiating body.</p>		<p>permitted.</p> <p>10.2.3 <i>The overall net revenue budget must not be exceeded without the specific prior approval of the Authority.</i></p> <p>10.2.4 <i>If any circumstances arise not covered by Section 10, action may only be taken with the prior approval of the Authority.</i></p>	<p>[Included in Financial Management A5]</p> <p>[Included in Financial Management A8]</p> <p>[Not required]</p> <p>[Not required]</p>
<p>B.4</p>	<p>Project Management The Chief Fire Officer is responsible for ensuring projects are properly evaluated prior to approval and that they are adequately managed and</p>			<p>[Not required]</p>

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	reported upon appropriately.			
C	<u>Financial Regulation C: Risk Management and Control of Resources - Insurance and Risk Management</u>			<u>Financial Regulation C: Risk Management and Control of Resources</u>
C.1	<p>Governance And Internal Control The Chief Fire Officer and the Clerk in consultation with the Treasurer are responsible for establishing and maintaining a framework of governance and internal control which encompasses the arrangements by which the Authority ensure that their business is conducted with:</p> <ol style="list-style-type: none"> 1. Selflessness 2. Integrity 3. Objectivity 4. Accountability 5. Openness 			<p>Introduction It is essential that robust systems are developed and maintained for identifying and evaluating all significant financial and operational risks to the Authority on an integrated basis. This should include the proactive participation of all staff associated with planning and delivering services.</p> <p>Internal Control C4 Internal control refers to the systems of control to ensure that the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.</p> <p>C5 The Treasurer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations and other relevant statements and best practice. They should ensure that</p>

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	<p>6. Honesty 7. Leadership</p> <p>The Chief Fire Officer and the Clerk are responsible for reviewing, on an annual basis, the appropriateness and effectiveness of these arrangements and reporting on the outcomes.</p>			<p>public funds are properly safeguarded and used economically, efficiently and in accordance with the statutory and other authorities that govern their use.</p> <p>C6 The Chief Fire Officer is responsible for establishing sound arrangements for planning, appraising, authorising and controlling operations to achieve continuous improvement, economy, efficiency and effectiveness and for achieving financial performance targets.</p> <p>C7 The Authority is required to approve on an annual basis an Annual Statement of Assurance containing, amongst other things:</p> <ul style="list-style-type: none"> • a statement, in accordance with the Accounts and Audit Regulations, on measures (including a system of internal control) taken by the Authority to ensure appropriate business practice high standards of conduct and sound governance; and, • in accordance with the Fire and Rescue Service National framework requirements, an annual assurance statement on financial governance and operational matters and showing how the Authority has had due regard to the expectations set out in their Community Safety Plan and the requirements included in the Framework.
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<p>C.2</p>	<p>Insurance and Risk Management The Fire Authority shall approve the arrangements for insurance and risk management.</p> <p>The Treasurer shall advise the Authority on appropriate arrangements for insurance including authority members, assets and liabilities.</p> <p>The Chief Fire Officer is responsible for maintaining a register of significant risks and for ensuring that appropriate controls are established to mitigate these. The Chief Fire Officer is responsible for reporting performance on risk management to the Fire Authority.</p> <p>The Treasurer shall advise the Authority on appropriate arrangements for insurance. Implementation of these arrangements will be delegated to the Chief Fire Officer.</p> <p>The Chief Fire Officer shall notify the Treasurer promptly of any matters affecting insurance cover, including details of all new risks and changes to existing risks.</p>	<p>5.1.16 Pg 76</p> <p>5.1.5 pg 75</p>	<p>The Authority is required to:</p> <p>5.1.16 agree general arrangements for insurance and risk management</p> <p>5.1.5 ensure that it takes account of legal and financial liabilities and risk management issues that may arise from any decision;</p>	<p>Risk Management</p> <p>C1 The Authority is responsible for Approving the risk management policy and strategy and for reviewing the effectiveness of risk management.</p> <p>C2 The Chief Fire Officer is responsible for ensuring that proper insurance exists where appropriate.</p> <p>C3 The Chief Fire Officer is responsible for preparing the Authority’s risk management policy statement and for promoting it throughout the Service, and for advising the Members on proper insurance cover where appropriate.</p>
<p>C.3</p>	<p>Audit The Treasurer is responsible under the Accounts</p>	<p>6.1.19</p>	<p>The Treasurer’s statutory responsibilities taken</p>	<p>Audit Requirements</p>

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	<p>C.4 Fraud and Corruption The Chief Fire Officer and the Treasurer are responsible for establishing and maintaining a strategy to prevent fraud and corruption and to deal with it wherever it may occur. The Anti-Fraud and Corruption Strategy shall be approved by the Fire Authority.</p>	<p>5.1.9/10 Pgs75/6</p> <p>14 Pg 90</p>	<p>in the internal audit plan; 13.2.5 internal and external audit work with maximum co-operation, and the external auditors work closely with the Treasurer and the Chief Fire Officer in developing the external audit plan; 13.2.6 the internal audit team is available to carry out systems audits and value for money work directly for the Chief Fire Officer on request, as long as the Treasurer receives copies of all reports produced as a result, and as long as the Treasurer’s internal audit work is not prejudiced. 13.2.7 the internal audit team makes an annual report to the Authority on its activities in the past year and its future work programme The Authority is required to : 5.1.9 use external audit reports to aid monitoring and to help ensure that Regulations are being followed; 5.1.10 review the internal and external auditors’ reports and the annual audit letter; 5.1.11 approve systems for ensuring efficiency and propriety;</p> <p>14. IRREGULARITIES, FRAUD and CORRUPTION 14.2 The Chief Fire Officer and the Treasurer are responsible for establishing and maintaining a strategy to prevent fraud and corruption and to deal with it whenever it may occur. <i>The Anti-fraud and Corruption Strategy shall be approved by the Authority.</i></p> <p>14.1 Any officer or member who suspects that</p>	<p>Preventing Fraud, Corruption and Bribery C11 <i>The Chief Fire Officer and Treasurer are jointly responsible for the development and maintenance of an anti-fraud and corruption, and an anti-bribery policy, and for maintaining procedures to prevent fraud, corruption and bribery.</i></p> <p>C12 <i>Any officer or Member who suspects that</i></p>
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	<p>The Treasurer and the Clerk shall report to the Authority any circumstances which could involve the Authority in:</p> <ul style="list-style-type: none"> (i) unlawful expenditure; (ii) an unlawful action which could result in a potential loss or deficiency to the Authority; or (iii) an unlawful entry in the accounts. 	<p>these Regulations have been or may be breached, or that resources of the Authority have been or may be stolen, must immediately notify the Treasurer personally, or any specific officer designated by the Treasurer. The Treasurer will as appropriate notify the Monitoring Officer.</p> <p>14.3 The Treasurer and the Monitoring Officer shall report to the Authority any circumstances which could involve the Authority in:</p> <ul style="list-style-type: none"> (i) unlawful expenditure; (ii) an unlawful action which could result in a potential loss or deficiency to the Authority; or (iii) an unlawful entry in the accounts. 	<p>these Regulations have been or may be breached, or that resources of the Authority have been or may be stolen, must immediately notify the Treasurer personally, or any specific officer designated by the Treasurer. The Treasurer will as appropriate, in consultation with the Chief Fire Officer and the Monitoring Officer, shall decide on an appropriate course of action.</p> <p>C13 The Treasurer and the Monitoring Officer shall report to the Authority any circumstances which could involve the Authority in:</p> <ul style="list-style-type: none"> (i) unlawful expenditure; (ii) an unlawful action which could result in a potential loss or deficiency to the Authority; or (iii) an unlawful entry in the accounts. <p>C14 The Authority is required to approve a policy on gifts, loans and sponsorship.</p> <p>C15 The Chief Fire Officer is responsible for administering the policy agreed by the Authority on the acceptance of gifts, loans and sponsorship, and for ensuring that the prior approval of the Authority is obtained before accepting gifts, loans and sponsorship over the value of £10,000.</p> <p>C16 The Chief Fire Officer is responsible for maintaining a register of offers of gifts, loans</p>
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C.5	<p>Misappropriation</p> <p>Where it is suspected that money or property has been stolen or otherwise misappropriated, or that a financial irregularity has occurred, the Chief Fire Officer shall immediately report the matter to the Treasurer who, in consultation with the Chief Fire Officer and the Clerk, shall decide on an appropriate course of action.</p>			<p>or sponsorship, which shall be open to inspection by any Member of the Authority.</p> <p>[Included in C12 above]</p>
C.6	<p>Assets of the Fire Authority</p> <p>The Chief Fire Officer is responsible for the custody of all buildings, equipment and stores used, and for the general security in accordance with the risk management policies of the Authority.</p> <p>The Chief Fire Officer shall keep an asset register of all property and such inventories and stores records as are necessary, under arrangements approved by the Treasurer which will be subject to periodic checks.</p> <p>All moveable property shall so far as is practical, be marked as Dorset Fire Authority property.</p>			<p>Assets</p> <p>C17 The Chief Fire Officer should ensure that all records and assets are properly maintained and securely held. The Chief Fire Officer should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.</p> <p>C18 The Chief Fire Officer shall keep an asset register of all property and such inventories and stores records as are necessary, under arrangements approved by the Treasurer which will be subject to periodic checks.</p>

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	<p>Moveable property surplus to requirements shall be disposed of under arrangements approved by the Chief Fire Officer. The sale shall normally be by public auction or competitive tender but where neither is appropriate the Chief Fire Officer shall adopt the best method to serve the interest of the Authority. Where the sale is proposed to a Member or officer or relative thereof of the Authority, the written authority of the Clerk shall first be obtained.</p> <p>If periodic inventory or stock checks identify that there are deficiencies of equipment or stores then, provided that there is no suspicion of misappropriation the Chief Fire Officer shall report the deficiencies to the Treasurer who may authorise the item(s) to be written off. Subject to the above, if the amount of the deficiency does not exceed the value shown at Appendix A (for any single item) then the Chief Fire Officer may authorise the item(s) to be written off.</p> <p>Legal interests in property should be recorded in a Property Record under arrangements approved by the Treasurer.</p> <p>The authorisation, disposal, leasing or</p>	<p>15.1-3 Pg 91</p> <p>15.1/2 Pg 91</p>	<p>15.1 <i>Stock adjustments must be approved personally by the Chief Fire Officer, and if the value exceeds £5,000 the action must be reported to the next meeting of the Authority.</i></p> <p>15.2 Stocks must be kept to a minimum, commensurate with avoiding emergency or stop-gap purchases.</p> <p>15.3 The Chief Fire Officer must be able to demonstrate that in disposals of surplus stores or other items the best price has been obtained, and that there has been no improper influence in the choice of buyer.</p>	<p style="color: blue;">C19 The Authority will be required to</p>
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<p>C.7</p>	<p>management of property, other than property currently in use for the delivery of the service shall be undertaken by the Chief Fire Officer under arrangements agreed by the Treasurer and in accordance with any requirements laid down by the Authority. The agreement of any terms for the leasing of any property or the taking of any interest in property must be undertaken only after suitable professional advice has been taken.</p> <p>Dorset Fire Authority (DFA) Fund The Authority shall keep a fund to be known as the DFA Fund Account into which all receipts of the Authority shall be paid and a fund known as the DFA General Account out of which all expenditure of the authority shall be paid.</p>			<p>approve:</p> <ul style="list-style-type: none"> (a) the acquisition of land or buildings or disposal of land or buildings considered to be surplus (b) the disposal of any material asset valued in excess of £50,000 (c) the write off of redundant stock and/or stock adjustments in excess of £20,000 (see A10 above). <p>C20 The relevant procedures as set out in the Authority's procurement and Contract Regulations will apply to the acquisition and disposal of land and buildings and the disposal of material assets as provided for at C19(a) and (b) above.</p> <p>C21 Any proposals to enter into leasing arrangements must be agreed in advance with the Treasurer and in accordance with any requirements laid down by the Authority. The agreement of any terms for the leasing of any property or the taking of any interest in property must be undertaken only after suitable professional advice has been taken.</p> <p>[Not required]</p>
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<p>C.8</p>	<p>Banking Arrangements The Treasurer is responsible for making such arrangements as are appropriate and necessary with the Authority’s bankers relating to all financial transactions and the setting up and closing of subsidiary accounts.</p> <p>The Chief Fire Officer is responsible for the daily management and operation of the bank accounts under arrangements agreed by the Treasurer.</p> <p>The Chief Fire Officer should arrange for imprest accounts in accordance with arrangements agreed by the Treasurer.</p>	<p>12.3 Pg 89</p>	<p>12.3 Banking Arrangements, Cheques and Other Payment Instruments 12.3.1 <i>No bank account may be created or closed without the prior authorisation of the Treasurer.</i> 12.3.2 Banking arrangements and the handling of cheques and other payment instruments must be in accordance with the standards and procedures issued by the Treasurer. In particular, the following will apply – <i>except with the prior written approval of the Treasurer</i> :</p> <p>(i) Cheques drawn on the bank accounts on which the signature of the Treasurer personally is pre-printed need no further signature, EXCEPT</p> <p>(a) for a second authorised signature for all cheques exceeding £25,000, (b) additionally, for a third authorised signature for all cheques produced by typing or in manuscript exceeding £25,000.</p> <p>(ii) Any alternations to a cheque must be initialled by an authorised signatory. (iii) Payments must not be made against any Authority bank account unless properly authorised. (iv) The Chief Fire Officer may arrange imprest (petty cash) accounts subject to any standards or instructions issued by the Treasurer under paragraphs 6.2.1 and 6.2.3.</p>	<p>Banking Arrangements C22 The Treasurer is responsible for making such arrangements as are appropriate and necessary with the Authority’s bankers relating to all financial transactions and the setting up and closing of subsidiary accounts.</p> <p>C23 The Chief Fire Officer is responsible for the daily management and operation of the bank accounts under arrangements agreed by the Treasurer.</p> <p>C24 The Chief Fire Officer should arrange for imprest (petty cash) accounts in accordance with arrangements agreed by the Treasurer.</p>
<p>C.9</p>	<p>Loans and Investments Arrangements for borrowing and lending shall be approved by the Treasurer in accordance with the policy of the Authority on Treasury Management. All loans and investments will be</p>	<p>12.1 Pg 88</p>	<p>12.1 Treasury Management 12.1.1 The Treasurer will make all decisions on borrowing, investment, and financing for monies under his control, in accordance with:</p> <p>(i) CIPFA’s ‘Code for Treasury Management in</p>	<p>Treasury Management C26 The Treasurer has delegated responsibility for implementing and monitoring the Treasury Management Policy Statement and is responsible for making all</p>

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<p>C.10</p>	<p>arranged in line with best current practice.</p> <p>Personnel Appointment and dismissal of staff shall be in accordance with approved arrangements and appropriate policies.</p> <p>Canvassing of any Member or Officer of the Authority for any appointment shall disqualify a candidate for appointment. This Regulation shall be made known in all particulars issued for a vacant post.</p> <p>A Member or Officer of the Authority shall not solicit for any person, an appointment with the Authority.</p>	<p>5.1.15 Pg 76</p>	<p>Local Authorities’; (ii) the policy statement approved by the Authority.</p> <p>12.1.2 The Treasurer must report at least annually to the Authority on treasury management activities and decisions implemented, each annual report being made not later than 30 June in the year following the financial year reported on.</p> <p>The Authority is required to: 5.1.15 approve the treasury management policy statement setting out the matters detailed in CIPFA’s ‘Code of Practice for Treasury Management in Local Authorities’;</p>	<p>decisions on borrowing, investment, and financing for monies under his control, in accordance with CIPFA’s ‘Code for Treasury Management in Local Authorities’.</p> <p>C26 The Treasurer must report at least annually to the Authority on treasury management activities and decisions implemented, each annual report being made not later than 30 June in the year following the financial year reported on.</p> <p>C27 The Authority is required to approve the Treasury Management Policy Statement setting out the matters detailed in CIPFA’s ‘Code of Practice for Treasury Management in Local Authorities’.</p> <p>Staffing C28 The Chief Fire Officer (as Head of Paid Service) is responsible for providing overall management of to staff, and under the advice from the Director of People Services, is also responsible for determining and monitoring adherence to staffing policies and procedures and for ensuring that there is proper use of the evaluation or other agreed systems for determining the pay for all staff.</p> <p>C29 The Chief Fire Officer is responsible for controlling staff numbers by:</p> <ul style="list-style-type: none"> • advising the Members on budget necessary in any given year to cover
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<p>C.11</p>	<p>Gifts, Loans and Sponsorship</p> <p>The Authority may in connection with the discharge of its functions, accept gifts of money, loans or property, on such terms as the Authority thinks fit. The Authority is responsible for approving the policy and regulations on the acceptance of gifts, loans and sponsorship.</p> <p>The Chief Fire Officer shall maintain a register of all offers of gifts, loans or sponsorship, which shall be made to the Authority annually.</p>	<p>5.1.17 Pg76</p> <p>17 Pg 92</p>	<p>The Authority is required to:</p> <p>5.1.17 agree a policy on gifts, loans and sponsorship;</p> <p>17. GIFTS, LOANS AND SPONSORSHIP</p> <p>17.1 The Chief Fire Officer is responsible for administering the policy agreed by the Authority on the acceptance of gifts, loans and sponsorship, and for ensuring that the prior approval of the Authority is obtained before accepting gifts, loans and sponsorship over the value of £10,000.</p> <p>17.2 The Chief Fire Officer shall enter all offers of gifts, loans or sponsorship in a register, which shall be open to inspection by any member of the Authority.</p>	<ul style="list-style-type: none"> • estimated staffing levels • the proper use of appointment procedures in line with advice from the Director of People Services • adjusting the staffing numbers within approved budget provision, varying the provision as necessary within the constraint to meet changing operational needs <p>[See Preventing, Fraud, Corruption and Bribery above]</p>
<p>D</p>	<p><u>Financial Regulation D: Financial Systems and Procedures</u></p>			<p><u>Financial Regulation D: Financial Systems and Procedures</u></p>

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D.1	Income Arrangements for the collection, accounting and banking of all income due to the Authority shall	12.2 Pg 88	12.2 Income Collection 12.2.1 The Chief Fire Officer is responsible for the collection of money due to the Authority, except	<p>Introduction Sound systems and procedures are essential to an effective framework of accountability and control.</p> <p>General D1 The Treasurer is responsible for the operation of the Authority’s accounting systems, the form of accounts and the supporting financial records. The Service Leadership Team Officers are responsible for the proper operation of financial processes in their own departments in line with advice issued by the treasurer. Any changes made by officers to the existing agreed financial procedures to meet their own specific service needs, should be agreed with the Treasurer.</p> <p>D2 The Chief Fire Officer should ensure all staff receive relevant financial training which has been approved by the Treasurer.</p> <p>D3 The Chief Fire Officer must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation. Officers must ensure that staff are aware of their responsibilities under the freedom of information legislation.</p> <p>Income and Expenditure D4 The Chief Fire Officer is responsible for ensuring that a proper scheme of delegation</p>
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	<p>be subject to the approval of the Treasurer.</p> <p>Once a charge has been raised, no debtor shall be excused a payment due to the Authority other than as a write-off approved by the Authority, subject to the delegated provisions shown in Appendix A.</p>	<p>that the Treasurer will be responsible for submitting any grant claims to external bodies.</p> <p>12.2.2 The Chief Fire Officer must comply with any procedures and standards laid down by the Treasurer, in particular:</p> <ul style="list-style-type: none"> • rendering of accounts, • pursuit of debts, • use of official receipts, • paying in, • record keeping. <p>12.2.3 Amounts due must either be paid, or written off.</p> <p>12.2.4 Debts may be written off in accordance with the following provisions:</p> <p>(i) debts not exceeding £5,000 to be written off personally by the Chief Fire Officer;</p> <p>(ii) <i>debts above £5,000 but not exceeding £20,000 to be written off personally by the Chief Fire Officer with the prior written approval of the Treasurer and Clerk;</i></p> <p>(iii) debts in excess of £20,000 to be written off by approval of the Authority.</p> <p>12.2.5 The total number and value of debts written off under the provisions of</p> <p>12.2.6 (i) and (ii) above must be reported annually to the Authority.</p> <p>12.2.7 The Chief Fire Officer must review any fixed scales of external charges and fees at least annually, in line with the policy agreed by the Authority, and must ensure that costs are accurately attributed and charged.</p>	<p>has been established and is operating effectively. The scheme of delegation should identify staff authorised to act on behalf of the Chief Fire Officer in respect of payments, income collection and placing orders together with the limits of their authority. As part of the overall control framework of accountability and control, the Treasurer is responsible for specifying procedures for ordering, making payments and for collecting income, and for approving procedures for writing off debts.</p> <p>[Covered in other sections]</p>
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	<p>All claims for Government grant and all estimates or forecasts relating thereto shall, before dispatch, be submitted to the Chief Fire Officer and the Treasurer.</p> <p>Charges for work done and goods supplied, sessional or occasional hirings, and services rendered such as consultancy, training and research, shall be determined on the basis of full cost recovery. Where exclusive possession of a building, part of building or any land is involved on other than a sessional basis, suitable professional advice shall be taken for making the necessary arrangements including the assessment of rent.</p>	<p>5.1.19 Pg 76</p>	<p>The Authority is required to: 5.1.19 agree a policy for charging.</p>	<p>D5 It is the responsibility of the Treasurer to advise on the establishment and operation of trading accounts and business units and determine the financial arrangements under which these are operated.</p> <p>Payments to Employees and Members D6 The Treasurer is responsible for all payments of salaries, wages and allowances to all staff, Members and pensioners.</p> <p>D7 At the Chief Fire Officer's discretion, ex-gratia payments may be awarded to members of the Fire & Rescue Service for personal injury, damage and loss of property, but only up to the actual loss incurred after insurance pay outs are taken into account . Payment is</p>
<p>D.2</p>	<p>Ex-Gratia Payments A sum should be set aside in the budget for ex-gratia payments, including personal injury, damage and loss of property, to be administered at the Chief Fire Officer's discretion.</p>	<p>16 Pg 91</p>	<p>16. EX-GRATIA PAYMENTS 16.1 At the Chief Fire Officer's discretion, ex-gratia payments may be awarded to members of the Fire & Rescue Service for personal injury, damage and loss of property, but only up to: 16.1.1 the actual loss incurred after insurance</p>	

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	<p>The Chief Fire Officer, with the agreement of the Treasurer, will seek the agreement of the Chairman and Vice-Chairman to authorise payments above the value shown in Appendix A, or in a case involving particular sensitivities.</p>		<p>payouts are taken into account; AND RESTRICTED TO 16.1.2 the standard value of £500; AND ONLY IF 16.1.3 the injury, damage and/or loss occurred while the person was on duty; EXCEPT THAT 16.1.4 no payout will be made for any loss which could reasonably be expected to have been insured but was not insured. 16.2 At the Chief Fire Officer’s discretion, ex-gratia payments may be made in excess of £500 with agreement with the Treasurer, Chairman and Vice-Chairman, and must be reported to the Authority at its next meeting.</p> <p>In order to ensure that the financial affairs of the Fire & Rescue Service are properly managed, the Chief Fire Officer will:</p> <p style="padding-left: 40px;">7.7 know of the existence of all Unofficial and Voluntary Funds, and ensure that such Funds are properly audited;</p>	<p style="color: green;">restricted to £500 and only if the injury, damage and/or loss occurred while the person was on duty except that no pay out will be made for any loss which could reasonably be expected to have been insured but was not insured.</p> <p>Unofficial Funds D8 Unofficial Funds shall be operated in accordance with instructions issued by the Chief Fire Officer and the Treasurer. All such funds are to be properly audited.</p> <p>Legal Proceedings and Public Inquiries D9 The Clerk shall be empowered to institute legal proceedings for recovery of sums due to the Authority and for the possession of Authority property, to lay information, to make complaints, to institute defend or settle proceedings, to take legal action to enforce rights or obligations, to appear at public inquiries where in his or her opinion it is in</p>
<p>D.3</p>	<p>Unofficial Funds Unofficial Funds shall be operated in accordance with instructions issued by the Chief Fire Officer and the Treasurer. All such funds are to be properly audited.</p>	<p>7.7 Pg 80</p>		
<p>D.4</p>	<p>Legal Proceedings and Public Inquiries The Clerk shall be empowered to institute legal proceedings for recovery of sums due to the Authority and for the possession of Authority property, to lay information, to make complaints, to institute defend or settle proceedings, to take legal action to enforce rights or obligations, to appear at public inquiries where in his or her opinion it is in the Authority’s interest, and to</p>			

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<p>D.5</p>	<p>engage counsel.</p> <p>Contracts Those responsible for procuring work, goods or services on behalf of the Authority must adhere to the requirements both of contract procedure rules and financial regulations. They must also ensure that the most commercially advantageous terms are obtained and that acquisitions can be justified and clearly linked to approved service objectives. In addition, the Public Services (Social Value) Act 2012 requires that the Fire Authority also consider economic, social and environmental wellbeing, as well as value for money, when procuring services on behalf of the Authority which exceed the EU threshold for procurement. (Please note that this does not apply to goods or works.)</p>			<p>the Authority’s interest, and to engage counsel.</p> <p>Contracts D10 Those responsible for procuring work, goods or services on behalf of the Authority must adhere to the requirements both of contract procedure rules and financial regulations. They must also ensure that the most commercially advantageous terms are obtained and that acquisitions can be justified and clearly linked to approved service objectives. In addition, the Public Services (Social Value) Act 2012 requires that the Fire Authority also consider economic, social and environmental wellbeing, as well as value for money, when procuring services on behalf of the Authority which exceed the EU threshold for procurement. (Please note that this does not apply to goods or works.)</p> <p>Taxation D11 The Treasurer is responsible for advising officers on all taxation issues that affect the Service in the light of guidance issued by appropriate bodies and relevant legislation.</p> <p>D12 The Treasurer is responsible for maintaining the Service’s tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date.</p>
<p>E</p>	<p><u>Financial Regulation E: External</u></p>			<p><u>Financial Regulation E:</u></p>

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	<u>Arrangements</u>			<u>External Arrangements</u>
E.1	<p>Partnership Arrangements</p> <p>The Fire Authority is responsible for approving a partnerships policy which sets out the framework for ensuring that partnership arrangements are effective and efficient.</p> <p>The policy should cover the levels of approval for participation in a partnership, assessment of risk, liability and financial commitment, clarity of purpose, reporting arrangements and accountability, access to records and audit arrangements, conflict resolution and dissolution procedures.</p> <p>The Chief Fire Officer is responsible for maintaining a register of partnerships.</p>			<p>Introduction</p> <p>The Authority contributes to a distinctive role to the community and is involved in various partnership/joint working initiatives aimed at improving the social and environmental well-being of the area it services.</p> <p>Partnerships</p> <p>E1 The Fire Authority is responsible for approving a partnerships policy which sets out the framework for ensuring that partnership arrangements are effective and efficient.</p> <p>E2 The policy should cover the levels of approval for participation in a partnership, assessment of risk, liability and financial commitment, clarity of purpose, reporting arrangements and accountability, access to records and audit arrangements, conflict resolution and dissolution procedures.</p> <p>E3 The Treasurer and Monitoring Officer are responsible for promoting and maintaining within all partnership, the same high standards of conduct with regard to legal, corporate governance and financial affairs as apply throughout the Authority.</p> <p>External Funding</p> <p>E4 The Treasurer is responsible for the</p>

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				<p>Authority's arrangements for the pursuit, receipt and recording of external income.</p> <p>Work for Third Parties E5 The Treasurer and Clerk are responsible for approving the contractual framework for the provision of services to third parties or external bodies.</p>
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