

Addendum

Council

Dear Councillor,

Council - Thursday, 1 December 2022, 7.30 pm

I enclose, for consideration at the meeting of the Council to be held on Thursday, 1 December 2022 at 7.30 pm, the following reports which were unavailable when the agenda was published.

Mari Roberts-Wood
Managing Director

10. Constitution update (Pages 3 - 160)

For Council to receive recommendations for approval on amendments to the Constitution and Scheme of Delegation.

For enquiries regarding this addendum;

Contact: 01737 276182

Email: democratic@reigate-banstead.gov.uk

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SIGNED OFF BY	Managing Director and Head of Paid Service
AUTHOR	Joyce Hamilton, Head of Legal & Governance and Monitoring Officer
TELEPHONE	Tel: 01737 276623
EMAIL	Joyce.Hamilton@reigate-banstead.gov.uk
TO	Council
DATE	1 st December 2022
EXECUTIVE MEMBER	Leader of the Council

KEY DECISION REQUIRED	N
WARDS AFFECTED	(All Wards);

SUBJECT	Report of the Monitoring Officer on a Review of the Council's Constitution.
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RECOMMENDATIONS
(i) That the changes to the Constitution set out in Annex 1 be approved.
REASONS FOR RECOMMENDATIONS
An updated Constitution provides certainty of officer decision making roles and responsibilities.
EXECUTIVE SUMMARY
This report enables the administrative updating of the Constitution, including any recent legislative and regulatory requirements.
The above recommendations may be approved by Full Council.

STATUTORY POWERS
1. Express powers of delegation are found in sections 101-102 of the Local Government Act 1972 and, in relation to executive functions, in sections 9E-9EB of the Local Government Act 2000. Local authority schemes of delegation are published pursuant to section 100G of the 1972 Act.

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2. A local authority is under a duty to prepare and keep up to date its Constitution under s.9P Local Government Act 2000 as amended.

BACKGROUND

3. Organisational and regulatory change impacts on the Council's constitution, requiring frequent review and adjustment to ensure that it is maintained, and offers certainty to Members, Officers and the Public.

KEY INFORMATION

Review and Revision of the Constitution

4. Article 15 of the Constitution sets out that changes to the Constitution will only be approved by the Full Council (by way of recommendation or direct report), subject to the Monitoring Officer agreeing with the proposed changes.
5. The Monitoring Officer led and facilitated the review and agrees with the proposed changes.
6. Accessibility has been achieved through adopting a modern and corporate style, ensuring the format meets website accessibility standards, publishing on the Council's website in easy-to-use sections and embedding hyperlinks throughout the document to enable efficient and quick navigation

Incorporating Changes in the Constitution

7. Provision 13.3.1 of the Constitution states that the Monitoring Officer will maintain an up-to-date version of the Constitution.

LEGAL IMPLICATIONS

8. This report enables the discharge of the statutory duty to maintain the Constitution of the Council. Certainty of decision-making roles is fundamental to good governance.

FINANCIAL IMPLICATIONS

9. No financial implications

EQUALITIES IMPLICATIONS

10. Equality Objective 4 2020-2025 sets out that "*equality considerations are clearly presented as part of the Council's formal decision-making process*" – the Constitution enables the Head of Corporate Policy to oversee the manifestation of the Equality Objectives throughout the decision-making process.

COMMUNICATION IMPLICATIONS

11. The changes, if adopted will be formatted as necessary into the Constitution and published on the Council's website.

RISK MANAGEMENT CONSIDERATIONS

12. Strategic Risk 4, *Organisational Capacity and Culture*, will, in part, be mitigated by an updated Constitution.

CONSULTATION

13. Management Team, Heads of Service, Corporate Governance Group (CGG) and the Governance Task Group (GTG) were consulted during the review.

POLICY FRAMEWORK

14. The *Organisation Priority* of the Corporate Plan '*Reigate and Banstead 2020 - 2025*' sets out that the Council will operate in an efficient and rigorous way, make the best use of its assets, and consider commercial opportunities. The updated Constitution provides efficiency and certainty of decision-making roles and responsibilities in the delivery of the Corporate Plan Objectives.

BACKGROUND PAPERS

15. The Constitution of the Council ([here](#)).

16. Part 3b Scheme of delegation, Part 4 (Financial Procedure Rules 6 and 7) referencing changes proposed by CFO and Heads of Services in fuller detail.

ANNEXES

1. Annex 1 Table: Summary of proposed changes.

ANNEX 1: Summary of Changes to the Constitution, as recommended by the Monitoring Officer

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
1.	Whole Documents	Chief Executive (CE)	Delete references and replace with Managing Director	Senior management restructure
2.	Whole Document	Head of Paid Service (HOPS)	Review use of term to ensure accuracy and consistency.	There are numerous errors or inaccuracies in the document.
Changes proposed by CFO				
3.	Part 3b Officer scheme of delegation Paragraph 1.18	Local Audit and Accountability Act 2014	Deletion of words “for 2018/19 and beyond”	Correction.

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
4.	Part 3b Officer scheme of delegation Paragraph 2.4	Applications of discretionary rate relief (recreational organisations)	Consultation required with EM with responsibility for Finance “and CFO”	Correction to improve consultation process.
5.	Part 3b Officer scheme of delegation Paragraph 2.11	Expenditure in relation to a civil emergency	Delegated Officer – replace “CFO” with “HOPS” Consultation required with – add “CFO”	Correction to improve delegated function and consultation process.
6.	Part 3b Officer scheme of delegation Paragraph 2.12	Authority to spend total budget	Change to the Note to include “Policy and Budget Framework”	Clarification, widens what is required to be considered when exercising this delegation

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
7.	Part 3b Officer scheme of delegation Paragraph 2.17-2.19	Local Government and Housing Act 1989	Consultation required with – change to HOPS (para 2.17) or delete requirement (paras 2.18-2.19)	Correction
8.	Part 3b Officer scheme of delegation Paragraph 2.24	Charity Commission – submission of annual trustee reports and accounts	Delegated officer – MO and CFO Consultation required with – remove “MO”	Correction to improve delegated function and governance.
9.	Part 3b Officer scheme of delegation Paragraph 2.25-2.26	S106 obligations and earmarked reserves	Changes to delegated officer and consultation requirements New delegation – 2.26 (reserves)	Correction/improve governance

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
10	Part 3b Officer scheme of delegation Paragraph 2.27	Earmarked reserves	Delete words “Corporate Plan Delivery Fund”	Clarification
11.	Part 3b Officer scheme of delegation Paragraph 3.9	Voluntary sector support – rental grant subsidy	Added requirement to consult with CFO	Correction, improves governance.
12.	Part 3b Officer scheme of delegation Paragraph 3.11	Land & Property – exemptions from charges	Replace “Facilities” with “Property”	Correction

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
13.	Part 3b Officer scheme of delegation Paragraph 5.3	Applications for advances for house purchases	Add requirement to consult with CFO	Improve governance
14.	Part 3b Officer scheme of delegation Paragraph 6.16	To negotiate and conclude pay award	Replace “Director” with “HOPS” and widen consultation requirement to include Finance	Correction

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
15	Part 4 Procedure Rule 7 – Financial Procedure Rules	TREATMENT OF YEAR END REVENUE BUDGET CARRY-FORWARDS REVENUE BUDGET RESERVES INCOME COLLECTION AND DEBT MANAGEMENT WRITE OFF PROCEDURES FOR BAD DEBTS SCHEME FOR AMENDMENTS OF THE REVENUE BUDGET	Paragraphs 12.6, 13.10, 26.2, Annex 1 (para 1.3), Annex 3 (para 1.4-1.6)	Clarifications, correction of omissions, to improve consistency with other FPR's
16	Procedure Rule 6 – Policy Framework and Budget	Procedure Rule 6 – Policy Framework and Budget	Paragraphs 6.2.18,	Typographical
Changes proposed by Head of Service, Planning				

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
17.	Part 3b Officer scheme of delegation Paragraph 7.21-7.22	Community Infrastructure Levy	Use of up to 10% of the CIL strategic element	Improve the CIL process in advance of the new 2023-2027 CIL SIP
Changes proposed by Head of Service, Housing				
18.	Part 3b Officer scheme of delegation Paragraph 5.7	Housing Transfer Register	Deletion	Duplication of paragraph 5.6
19.	Part 3b Officer scheme of delegation Paragraph 5.62 (new)	Government affordable Housing Schemes	New delegation	The new delegation is to enable the Council to respond to and operate Government initiated affordable housing schemes such as First Homes in an affective and timely manner.

	Paragraph or Section of the Constitution	Subject	Change Proposed	Reason for change
20.	Part 3b Officer scheme of delegation Paragraph 5.63 (new)	Homelessness Prevention Grant	New delegation	The new delegation is to enable the Head of Service to use the Homelessness Prevention Grant to respond promptly to homelessness in the borough through the development of projects, initiatives or activities within the rules imposed by the grant.

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Part 3b: Officer Scheme of Delegation

Section	Function
1	General
2	Finance
3	Land & Property
4	Environmental Health
5	Housing and other residential accommodation
6	Human Resources
7	Planning & Development
8	Street scene
9	Leisure, parks, and open spaces

General Principles

1. The authorised Officers, as defined in this Officer Scheme of Delegation (“the Scheme”), acting personally, shall only exercise the delegated powers referred to in the Scheme and also such powers as may be specifically authorised to a particular Officer from time to time.
2. The authorised Officers may authorise other officers to take decisions under the Scheme. Authorisations must be set out in writing and be signed and dated by the authorised officer. A copy of all authorisations should be sent to the Monitoring Officer and relevant Executive Member. Responsibility for decisions remains with the authorised officer, as set out in the Scheme.
3. The exercise of delegated powers shall be subject to compliance with statutory requirements, Procedure Rules and the Council’s policy and budget framework, as set out in the Constitution and in particular as described in the Scheme.
4. Where a post to which a function has been delegated is vacant, or where the post holder is absent (i.e. on annual or sickness leave), the Head of Paid Service or in his absence the relevant Director shall designate another Officer to exercise the delegation, or the delegation shall be exercised by the Head of Paid Service or Director, subject to compliance with Note 3 above.
5. Where reference is made to any Statute, Order, Regulation, Byelaw or other provision this Scheme shall be construed as relating to any modification, amendment, or re-enactment. Reference to any statute includes any Order, Regulations or Byelaw made under it and any Guidance or Codes of Practice in respect of it, as well as any new statutory provision related to that function, other than those where a specific delegation is required by Members.
6. For the avoidance of doubt, this means that where new legislative provisions are introduced for a delegated function, the relevant authorised Officer responsible for the function to which it relates will automatically be authorised to exercise any powers in that Act unless the legislation specifically reserves such actions to Members or requires their formal adoption by the Council.
7. The Officer initiating action is under a duty to consult with other Officers as appropriate, **and in particular the Chief Finance Officer and the Monitoring Officer.**
8. Unless otherwise stated the Officer exercising the delegated powers shall also be authorised as the “Proper Officer” for those powers in accordance with the relevant legislation.
9. Where two Officers are shown e/g/ “HOS/CFO” there is full delegation to the first named officer only but that delegated power shall only be exercisable after consultation with the second named officer.
10. Where delegations refer to finance or procurement, they should be read in conjunction with the appropriate Procedure Rules.

Part 3b – Officer Scheme of Delegation

11. Whilst general delegations have been authorised under the Finance and Contract Procedure Rules, these must be read in conjunction with and do not override any specific delegations granted under the following sections.
12. The Monitoring Officer shall determine any issues as to the form and manner of the Scheme's operation, implementation or interpretation, for example, where clarification is required as to which officers can exercise a delegation or which Executive Member(s) must be consulted, or referred to in paragraph 6 above.
13. Alterations, amendments and additions to the Scheme are approved in the following ways:
 - a. Non- Executive Functions – by full Council;
 - b. Executive Functions – by the Leader of the Council.

Where a delegation is listed as being both Executive and Non-Executive functions, advice should be sought from the Monitoring Officer regarding the individual circumstances.

14. In the event that a post ceases to exist or where responsibilities are transferred to another post holder, temporarily or permanently, then the powers given by this Scheme of Delegation will be exercisable by the Officer in whose area of responsibility the power falls to be exercised; or to the Head of Paid Service.

Abbreviations

HPS	Officer appointed as the Head of Paid Service under Section 4 of the Local Government & Housing Act 1898
CFO	Officer appointed to discharge the Chief Finance Officer's duties under Section 151 of the Local Government Act 1972
MO	Officer appointed as the Council's Monitoring Officer under Section 5 of the Local Government & Housing Act 1898
D	Director of Service
HOS	Head of Service
ERO	Electoral Registration Officer
RO	Returning Officer
EM	Executive Member – a Member of the Executive to whom the Leader has allocated responsibility for a portfolio of services
Committee Chairman	The Member elected to act as Chairman of any of the Council's Committees
Technical Officer	Officer(s) with professional or technical expertise specifically appointed to act under defined legislation

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
1. GENERAL				
Legal				
<p>1.1 Authorise and institute legal proceedings (including the appointment of any Legal Assistants or Counsel) in respect of any Statute, Order, Regulation, Byelaw or other provisions of the common law, whereby the Council, or its Chief Officers has a right other than where specific authority has been given to another officer as set out in the scheme:</p> <p>(i) to take action in any Court, or before any Tribunal, Hearing or any Commission, or any Commissioners</p> <p>(ii) for the recovery or enforcement of any debt, penalty, or right to which the Council is believed to be entitled, including (without prejudice to the generality of the foregoing), any expenses incurred by the Council in carrying out works in default of compliance with any Notice or requirement of the Council</p> <p>(iii) to make application for, or to oppose or support any other person or body's application for any Licence, Justices Licence, Warrant, Order, Notices, or other legal./judicial applications</p>	<p>Local Government Act 1972</p> <p>Local Government Finance Act 1988 & 1992.</p> <p>Courts and Legal Services Act 1990</p> <p>And all other enabling legislation</p>	<p>HOS with responsibility for Legal</p>	<p>-</p>	<p>Non-Executive / Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/ Executive Function
1.2 Institute, defend 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 it is considered that such action is necessary to protect the Council's interests	Local Government Act 1972 And all other enabling legislation	HOS with responsibility for Legal	-	Non-Executive / Executive
1.3 Sign any document(s) necessary to any legal procedure or proceedings on behalf of the Council, unless any enactment otherwise authorises or requires, or the Council has given requisite authority to some other person	Local Government Act 1972 And all other enabling legislation	HOS with responsibility for Legal	-	Non-Executive / Executive
1.4 Seal any document with the Common Seal of the Council, where necessary to give effect to the decision	Local Government Act 1972 And all other enabling legislation	HOS with responsibility for Legal	-	Non-Executive / Executive
1.5 Give, make, publish or serve any Notices, Summonses or other documents in connection with proceedings, or arising out of any enactment the enforcement of which relates to the Council	Local Government Act 1972 Local Government Finance Act 1988 & 1992. Courts and Legal Services Act 1990 And all other enabling legislation	HOS with responsibility for Legal	-	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/ Executive Function
1.6 Take any necessary steps in connection with the conduct of legal proceedings, or the defence of any proceedings, including the instruction of Counsel or expert witnesses and the preparation of any necessary documentation / evidence	Local Government Act 1972 Local Government Finance Act 1988 & 1992 Courts and Legal Services Act 1990 And all other enabling legislation	HOS with responsibility for Legal	-	Non-Executive / Executive
1.7 Subject to budget approval, carry out works in default of compliance with any Notice or requirement of the Council	Town and Country Planning legislation as above Highways legislation Building Control legislation	Relevant HOS	HOS with responsibility for Legal CFO	Non-Executive / Executive
1.8 Determination of the Council's Advocate, the Council's witness, the form of the Council's Pre-Inquiry Statement and the list of documents and venue for all public Inquiries and Hearings	Town and Country Planning legislation as above	HOS with responsibility for Legal	Appropriate HOS	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
1.9 Waive any solicitor and client privilege attaching to documents in the Council's possession in any case where a complaint is made to the Ombudsman	-	HOS in respect of which the complaint is made Note: such waiver only to be exercised with the agreement of the MO	MO agreement required	Non-Executive / Executive
1.10 To determine any issues as to the form and manner of the Officer Scheme's operation, implementation or interpretation, for example, where clarification is required as to which officers can exercise a delegation or which Executive Member(s) must be consulted, or referred to in paragraph 6 above under Notes (ref new legislative provisions).	Section 37 of the Local Government Act 2000 (as amended by the Localism Act 2011)	MO	-	Non-Executive / Executive
1.11 To make administrative and consequential amendments to the Constitution, arising from key principles and decisions taken by Council, to clarify points in the Constitution that do not change the key principles of its origin.	Section 37 of the Local Government Act 2000 (as amended by the Localism Act 2011)	MO	Governance Task Group Members to be consulted on the proposed changes two weeks in advance of their publication for any comments	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/ Executive Function
<p>Appointments</p> <p>1.12 Appoint authorised Officers of the Council to undertake general powers of enforcement, to include but not limited to:</p> <ul style="list-style-type: none"> (i) enter any land or premises in connection with their statutory duties (ii) Take samples in connection with their statutory duties (iii) Carry out enforcement action in connection with their statutory duties (iv) Requiring information in connection with their statutory duties (v) Issue any Fixed Penalty Notices / Penalty Charge Notices that the Council has a statutory power, or is acting on behalf of the statutory agency, to issue 	<p>Town and Country Planning Act 1990</p> <p>Highways Act 1980</p> <p>Building Act 1984</p> <p>Public Health Act 1936</p> <p>Land Drainage Act 1976</p> <p>Environmental Protection Act 1990</p> <p>Dangerous Dogs Act 1991</p> <p>Dogs (Fouling of Land) Act 1996</p> <p>Clean Neighbourhood and Environment Act 2005</p> <p>And any other enabling legislation</p>	<p>Relevant Director</p> <p>HOS or other specifically designated and authorised Technical Officer.</p>	<p>HOS with responsibility for Legal</p>	<p>Non-Executive / Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/ Executive Function
1.13 Authorise and appoint appropriately qualified and competent persons: (i) as Inspectors; or (ii) to accompany inspectors onto premises	Health and Safety at Work etc Act 1974	Relevant HOS or other specifically designated and authorised Technical Officer.	HOS with responsibility for Legal	Non-Executive / Executive
1.14 Appoint representatives to outside bodies in cases where the nominations do not exceed the number of vacancies	Local Government Acts 1972, 2000	HOS with responsibility for Democratic Services	-	Executive
1.15 Appoint representatives to outside bodies in cases where the nominations do exceed the number of vacancies	Local Government Acts 1972, 2000	HOS with responsibility for Democratic Services	Relevant EM and respective Group Leaders	Executive
1.16 Confirm appointment of representatives to outside bodies in cases where the appointment has been subject to the election process	Local Government Acts 1972, 2000	HOS with responsibility for Democratic Services	Relevant EM and relevant Group Leader(s)	Executive
1.17 Authorise directed surveillance and use of covert human intelligence sources	Regulation of Investigatory Powers Act, 2000	Authorised Officers and Senior Responsible Officer	-	Non-Executive
1.18 Authorised to make all necessary arrangements with Public Sector Audit Appointments to secure the appointment of external auditors for 2018/19 and beyond	Local Audit and Accountability Act 2014	CFO		Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
Partnership				
1.19 Work in partnership with other local authorities, not-for-profit organisations and government agencies in relation to ad hoc initiatives subject to the Council or its residents benefiting and without additional costs falling to the Council	-	Relevant HOS	-	Non-Executive / Executive
1.20 Represent the Council on partnership groups, boards and bodies	-	HPS Directors	Relevant EM	Non-Executive / Executive
1.21 Respond to consultations from Government, Agencies, Local Authorities or other organisations on behalf of the Council	-	Relevant HOS	-	Non-Executive / Executive
Elections				
1.22 Maintain Register of Electors; and	Representations of the People Acts 1949, 1983, 1985, 1989 and 2000	ERO	-	Non-Executive
1.23 Increase fees in respect of staff employed at elections in line with the annual pay award for Local conditioned staff	Representations of the People Acts 1949, 1983, 1985, 1989 and 2000	ERO	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
1.24 Where it is impractical to report to Council, designate Polling Places subject to the usual consultation on any changes being proposed	Representation of the People Act, 1983	ERO	-	Non-Executive
Service Delivery				
1.25 In the case of the failure of a contract, take the necessary action to ensure least disruption to service (for report to the next meeting of the Executive)	-	Relevant HOS	CFO and appropriate EM	Executive
Access to Information				
1.26 Process applications for access to information held by the Council	Freedom of Information Act 2000 Data Protection Act 2018 & GDPR Environmental Information Regulations 2004 Local government transparency code 2015	HOS with responsibility for Access to Information	-	Executive
	Access to Personal Files (Housing) Regulations 1989	HOS with responsibility for Housing / Access to Information	-	

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
1.27 Amend from time to time, as required, the Publication Scheme	Freedom of Information Act 2002.	HOS with responsibility for Access to Information	-	Executive
1.28 Determine whether any complaints or petitions are vexatious, abusive or otherwise inappropriate	-	HOS with responsibility for Democratic Services	-	Non-Executive
Appointment to Committees				
1.29 Make changes to party representation on line committees (including adding/removing substitutes)	-	HOS with responsibility for Democratic Services	Group Leaders	Non-Executive
Customer Services				
1.30 Implement customer service changes, including the premises aspects to deliver the objectives set out in the Customer Services Framework subject to being satisfied that resident needs will continue to be met and suitable alternative provision is available to partner organisations	Section 3 of the Local Government Act 1999	HOS with responsibility for Customer Services	EM with responsibility for customer service and relevant Ward Members	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
Community Right to Bid				
1.31 Determine Nominations to List Assets of Community Value for the area in which the property is located	Localism Act 2011	HOS with responsibility for Legal Services	Appropriate EM and the Ward Members	Executive
1.32 Agree and arrange the payment of compensation under the Right to Bid scheme	Localism Act 2011	HPS	Appropriate EM and the Ward Members	Executive
1.33 Determine appeals in relation to the listing and compensation reviews	Localism Act 2011	HOS with responsibility for Legal Services	-	Executive
Member Code of Conduct				
1.34 Establish and maintain registers of interest for the Borough and Parish Councils	Localism Act 2011	MO	-	Non-Executive
1.35 Authority to pay reasonable expenses to the Independent Person to the Borough Council	Localism Act 2011	MO	-	Executive
1.36 Implement the procedures for dealing with complaints under the Member Code of Conduct	Localism Act 2011	MO	-	Non-Executive
Safeguarding				

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive/Executive Function
1.37 Refresh the Safeguarding Children and Vulnerable Adults Policy regularly as and when new legislation comes into force, except when any significant variations of approach are proposed	Children Act 2004	HOS with responsibility for Wellbeing and Intervention	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
2. FINANCE				
Local Taxation				
2.1 Determine all aspects of Council Tax administration, inspection, recovery, collection, refund and exercise of discretion in accordance with any statute or statutory regulations except for matters specifically reserved for Council or Executive or requiring consultation first with the Monitoring Officer or the CFO	Local Government Act 1972 Local Government Finance Act 1988 & 1992 Local Government Act 2003	HOS with responsibility for Revenues and Benefits	CFO	Non-Executive / Executive
2.2 Employ Bailiffs, including power to appoint additional Bailiffs as required	Local Government Act 1972 Local Government Finance Act 1988 & 1992 Local Government Act 2003	HOS with responsibility for Revenues and Benefits	-	Executive
2.3 Determine all aspects of National Non Domestic Rates (Business Rates) administration, inspection, recovery, collection, relief, refund and exercise of discretion in accordance with any statute or statutory regulations except for matters specifically reserved for Council or Executive or requiring consultation first with the Monitoring Officer or the CFO	Local Government Finance Act 1988 & 1992	HOS with responsibility for Revenues and Benefits	EM with responsibility for Finance and CFO	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
2.4 Consider applications from recreational organisations for discretionary rate relief for business rates taking into account the evaluation criteria General Financial Management	-	HOS with responsibility for Revenues and Benefits	EM with responsibility for Finance and CFO Appropriate EM.	Executive
2.5 Authorised to undertake any minor amendments to the Contract Procedure Rules as may be necessary to comply with any future legislative requirements.	Section 135 of the Local Government Act 1972	MO	EM with responsibility for Finance and CFO	Executive
2.6 Authorised to undertake any minor and administrative amendments to the Contract Procedure Rules as may be necessary to achieve internal practical implementation and compliance	Section 135 of the Local Government Act 1972	MO	EM with responsibility for Finance and CFO	Executive
2.7 Design, set, waive and levy individual fees and charges which the Council is entitled to levy (statutory and non-statutory)	All enabling legislation	HOS for appropriate service	CFO and appropriate EM	Non-Executive / Executive
2.8 Determine applications the small and medium sized grants fund on the basis of the financial limits and criteria determined by the Executive.	Localism Act 2011	HOS with responsibility for Voluntary Sector funding	EM with responsibility for the Voluntary Sector funding and CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
2.9 Enter into and manage service level agreements for commissioned VCS services on the basis of the financial limits and criteria determined by the Executive.	Local Government Act 2000	HOS with responsibility for Voluntary Sector funding	EM with responsibility for the Voluntary Sector funding and CFO	Executive
2.10 Approve grants to local businesses in accordance with the agreed criteria	Local Government Act 2000	HOS with responsibility for business grants	EM with responsibility for the economy	Executive
2.11 Incur necessary expenditure in the event of a civil emergency in conjunction with the Council's response to the incident	-	HPS CFO	CFO-	Non-Executive
2.12 Authority to spend from the total budget allocated to manage each service and to make changes between budget headings within the total budget allocated during the year.	-	HOS (incur expenditure within allocated budgets and make transfers between budgets allocated to their service area)	CFO	Executive
Note: See also the Policy & Budget Framework and the Financial Procedure Rules on budget virements.		HPS (budget transfers between more than one HOS's allocated budgets)	CFO	

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
2.13 Take any steps necessary for the recovery of debts and write off irrecoverable amounts up to the limits determined by the Financial Procedure Rules	Local Government Act 1972 Local Government Finance Act 1988 & 1992 Companies Acts & Insolvency Act 1986	HOS with responsibility for Revenues and Benefits and CFO	-	Executive
2.14 Prove debts in liquidation and bankruptcy proceedings and sign any relevant documents	Local Government Act 1972 Companies Acts & Insolvency Act 1986 Local Government Finance Act 1988 & 1992	HOS with responsibility for Revenues and Benefits	-	Executive
2.15 Propose and determine the Schedule of Payments to precepting Authorities	Local Government Finance Act 1988 & 1992	CFO	-	Non-Executive
2.16 Authorise the collection of revenues and disbursements of monies from the Collection Fund	Local Government Act 1972 Local Government Finance Act 1988	CFO	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
2.17 Determine whether expenditure, including that which is to be reimbursed or met out of funds provided by another person or body, is to be capitalised	Local Government and Housing Act 1989	CFO	Relevant Director HOS	Non-Executive
2.18 Determine the Capital Financial Financing Requirement (CFR)	Local Government and Housing Act 1989	CFO	Relevant Director	Non-Executive
2.19 Determine if usable capital receipts are to be applied: (a) to meet expenditure incurred for capital purposes; or (b) as (voluntary) provision for credit liabilities and where voluntary provision for credit liabilities is made, provide credit cover for the entering into of a credit arrangement where a determination to this effect is required	Local Government and Housing Act 1989	CFO	Relevant Director	Non-Executive
2.20 Determine the amount (being not less than the required minimum revenue provision for the year) to be set aside from revenue account as provision for credit liabilities and where such provision is made to provide credit cover for entering into a credit arrangement	Local Government and Housing Act 1989	CFO	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
2.21 Take all executive decisions in respect of implementing the Council's Treasury Management Policy and Annual Treasury Management Strategy	-	CFO (Note: In the case of any investment transaction above £1 million this delegation can only be exercised by the CFO and cannot be delegated further – see 2008/09 Minute 93).	-	Executive
2.22 Estimate and notify to the relevant authorities any amounts in respect of a surplus or deficit on the Council's collection fund for any year	Local Government Finance Act 1988	CFO	-	Executive
2.23 Manage the Insurance fund and determine the Council's insurance requirements	Local Government Finance Act, 1988	CFO	-	Executive
2.24 Submit Annual Trustee Reports <u>and Accounts</u> to the Charity Commission (2002/03 Minute 68, page 151)	-	<u>MO (Trustee Reports)</u> CFO (<u>Accounts</u>)	MO and EM with responsibility for Finance & <u>Governance</u> .	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>2.25 Subject to the CFO confirming that sufficient funding remains and certifying that the proposed expenditure is in accordance with the terms of the relevant section 106 obligation(s), (including those related to affordable housing), in consultation with the Executive Member, permit expenditure as follows:</p> <p>(a) Sums up to and including £75,000</p> <p>(b) Sums more than £75,000 up to and including £250,000</p> <p><u>2.26 Make recommendations to Executive on the establishment and purpose of earmarked reserves and the allocation of funds to them.</u></p>	-	<p>HOS with responsibility for Regeneration</p> <p><u>HOS with responsibility for Housing</u></p> <p>HOS with responsibility for Regeneration</p> <p><u>HOS with responsibility for Housing</u></p> <p><u>CFO</u></p>	<p><u>Relevant EM-</u></p> <p>CFO</p> <p><u>Relevant EM</u></p> <p><u>EM with responsibility for Finance & Governance.</u></p>	<p>Executive</p> <p>Executive</p> <p>Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>2.262.27</u> Subject to the CFO confirming that sufficient funding remains, agree spend from earmarked the Corporate Plan Delivery Fund Reserves	-	HPS	CFO, MO and Directors	Executive
<u>2.272.28</u> Charge commercial customers who pay for goods and services by a credit card, a transaction charge that equates to the cost that the Council has incurred in processing that transaction	-	CFO	-	Non-Executive / Executive
<u>2.282.29</u> Administer and release partnership funds in accordance with Government guidance and criteria	-	CFO	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>2.292.30</u> Submit bids for funding of less than £20,000 to government and government agencies, subject to the Council or its residents benefiting, and without additional costs falling to the Council; and where successful, implement schemes for expenditure. For funding bids over £20,000	-	HOS	Relevant EM and CFO	Non-Executive / Executive
	-	HOS	HOPS, Directors, CFO and MO	Executive
<u>2.302.31</u> Disposal of Redundant Assets <ul style="list-style-type: none"> - Items valued up to £1,000 - Items valued £1,000 to £10,000 - Items valued over £10,000 	-	HOS Director CFO	EM responsible for Finance	Executive
<u>2.342.32</u> Disposal of obsolete stock <ul style="list-style-type: none"> - valued at less than £1,000 - valued over £1,000 	-	HOS Director	CFO CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>Benefits</p> <p><u>2.322.33</u> Determine all aspects of housing benefit, council tax benefit and second adult rebate administration, application, and determination including payment, overpayment, recovery, refund, and exercise of discretion in accordance with any statute or statutory regulations excluding matters reserved for consideration by an Appeals Tribunal</p>	<p>Social Security Contributions & Benefits Act 1992</p> <p>Child Support, Pensions and Social Security Act 2000</p> <p>Social Security Administration Act 1992</p> <p>Welfare Reform Act 2007</p> <p>Social Security (Consequential Provisions) Act 1992</p> <p>Social Security Act 1998</p> <p>And all other enabling legislation and regulations</p>	<p>HOS with responsibility for Revenues and Benefits</p>	<p>CFO (where there is a change in policy or where there are subsidy/budget implications)</p>	<p>Non-Executive / Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>2.332.34</u> Approve hardship relief in appropriate cases under the discretionary fund established as part of the Council Tax Support Scheme</p> <p>Note: There is no discretionary fund in operation at present so this delegation is dormant until such time as it is required.</p>	The Local Government Administration Act	HOS with responsibility for Council Tax	EM with responsibility for Housing CFO (where there is a change in policy or where there are budget implications)	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>Fraud</p> <p><u>2.342.35</u> Undertake all functions in relation to the prevention, detection, investigation and prosecution of acts of fraud and corruption against the Council (2010/11 Minute 7, page 25)</p>	<p>The Local Government Act 1972</p> <p>The Local Government Finance Act 1988 & 1992</p> <p>Social Security Administration Act 1992</p> <p>The Fraud Act 2006</p> <p>Together with all amendments thereto and any re-enactments thereof and such other appropriate legislation</p>	<p>HOS with responsibility for Revenues and Benefits</p>	<p>Subject to the approval of the Monitoring Officer, where the alleged fraudulent or corrupt activity has been committed by a Member of the Council</p> <p>CFO (where the fraud is against this Council or where it involves allegations of Money Laundering)</p>	<p>Non-Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>2.352.36</u> Undertake an annual review of anti fraud policies, plans and protocols and making minor changes to those documents, for example, to give effect to those that arise from legislative changes. (2010/11 Minute 7, page 25)</p>	<p>The Local Government Act 1972 The Local Government Finance Act 1988 & 1992 Social Security Administration Act 1992 The Fraud Act 2006 Together with all amendments thereto and any re-enactments thereof and such other appropriate legislation</p>	<p>HOS with responsibility for Revenues and Benefits except that where the amendments are significant a report will be taken to the Executive for approval</p>	<p>EM with responsibility for Finance and CFO</p>	<p>Executive</p>
<p><u>2.362.37</u> Take all action as appropriate as the Council's designated Money Laundering Officer</p>	<p>Money Laundering Regulations 2019</p>	<p>CFO</p>	<p>-</p>	<p>Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
3. LAND & PROPERTY				
3.1 Require information as to interests in land	Local Government (Miscellaneous Provisions) Act 1976	HOS with responsibility for Legal	-	Non-Executive (Local Choice)
3.2 Take any necessary steps against encroachments on Council owned or managed land	Local Government Act 1972	HOS with responsibility for Property HOS with responsibility for Legal	Banstead Commons Conservators where appropriate	Executive
3.3 Take all action necessary in relation to property where miscellaneous Licences, Grants, Wayleaves, Easements and other agreements are required	Local Government Act 1972	HOS with responsibility for Property/HOS with responsibility for Legal	Subject in politically sensitive or financially significant cases to consultation with the EM with responsibility for Finance, the EM with responsibility for Investments, the CFO and Relevant Director	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
3.4 Determine requests for permission to site telecommunications masts on Council owned land	-	HOS with responsibility for Development Management subject to: (i) such decisions being made on the same basis and using the same criteria as those used to determine the Council's response as Planning Authority (i) HOS with responsibility for Property being satisfied as to the terms and conditions of any offer	Appropriate EM(s) and Ward Members	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
3.5 Approve rent, charges and serve Notices in respect of properties subject to rent review provisions	Local Government Act 1972	HOS with responsibility for Property.	-	Executive
3.6 Take all action necessary in relation to property subject to the Landlord and Tenant Acts, including grant of leases and service of all Notices, approval of terms and consent to assign and change of use Note: The definition of financially significant relates to the Key Decisions definition.	Local Government Act 1972	HOS with responsibility for Property HOS with responsibility for Legal	Subject in politically sensitive or financially significant cases to consultation with the EM with responsibility for Finance, EM for Investments Relevant Director and the HOS (Legal) and CFO	Executive
3.7 Acquire land and/or buildings using the budget in the approved Capital Programme subject to the principles agreed for the management of property assets and the Council's agreed financial strategies	Localism Act 2011	HOS with responsibility for Property	Leader of the Council, the EMs with responsibility for Finance, Regeneration, Property and Planning and the CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
3.8 Consider and determine applications for the release, variation or modification of covenants attached to former Council dwellings.	Housing Act 1985	HOS with responsibility for Property	-	Executive
3.9 In relation to voluntary sector support, determine the level of rental grant subsidy in conjunction with the use of the Council's property/assets by the voluntary community sector (2004/05 Minute 34, page 89)	-	HOS with responsibility for the Voluntary Sector.	EMs with responsibility for the Voluntary Sector, Finance CFO and the relevant service and the HOS with responsibility for Property	Executive
3.10 Maintain Local Land Charges Register, issue Official Searches and deal with all other matters pertaining thereto	Local Land Charges Act 1975	HOS with responsibility for Legal	-	Executive
3.11 Authorise any exemptions from charges (additional to those detailed at 1990/91 Minute 109, Page 907) for use at the Town Hall, Reigate and other meeting facilities where alternative arrangements do not exist	-	HOS with responsibility for Facilities Property	EM with responsibility for Facilities Property	Executive
3.12 Submit Planning Applications in respect of Council o wned land and buildings	Town and Country Planning Act 1990	HOS with responsibility for Property HOS with responsibility for Place Delivery	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>3.13 Amend the Capital Programme to increase capital spend on a development scheme, subject to the following conditions:</p> <ul style="list-style-type: none"> • The net impact of any development scheme cost (compared to the estimated income) is neutral or positive • A report being provided to the following Council meeting explaining the reason for the amendment • The increase in capital spend does not exceed 10% of the development scheme value approved within the capital programme 	-	CFO	Leader, Deputy Leader and EMs with responsibility for Finance and Property	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4. ENVIRONMENTAL HEALTH¹				
<i>Water supply and drainage</i>				
4.1 Close or restrict use of water from polluted source of supply	Public Health Act 1936	HOS with responsibility for Environmental Health	-	Non-Executive / Executive (Local Choice)
4.2 Exercise the Council's powers in relation to the drainage of buildings, yards and passages	Building Act 1984	HOS with responsibility for Environmental Health	-	Executive
4.3 Exercise the Council's powers, duties and functions in relation to the regulation of private water supplies	Private Water Supplies Regulations 2009	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
4.4 Exercise the Council's powers, duties and functions in relation to the regulation of private water supplies.	Private Water Supplies Regulations 2016	HOS with responsibility for Environmental Health	-	Executive
<i>Pest Control</i>				

¹ Please see also delegations 5.26 – 5.55 under *Private Sector Housing (and general public health)*.

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.5 Take any action necessary to reduce numbers of pigeons and other birds in built up areas	Public Health Acts 1936 & 1961	HOS with responsibility for Environmental Health	-	Non-Executive (Local Choice)
4.6 Exercise the Council's power in relation to the control of rats and mice	Prevention of Damage by Pests Act 1949	HOS with responsibility for Environmental Health	-	Non-Executive (Local Choice)
Licensing				
4.7 Consider and determine all applications, that is Grant, renew, transfer, suspend, refuse, revoke, attach or vary Conditions, regarding Licences, Registrations, Certificates and Permits and appeals for the licensing or registration of persons or premises	All legislation relating to the Council's Licensing Functions, not otherwise covered in the Scheme	HOS with responsibility for Licensing	-	Non-Executive
4.8 Suspend hackney carriage vehicle and drivers licences, private hire vehicles, drivers and operators licences	Town Police Clauses Act 1847 Local Government (Miscellaneous Provisions) Act 1976	HOS with responsibility for Licensing	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.9 Make representations about an application for a premises Licence, Club Premises certificate or Provisional Statement, and for applications to vary conditions	Licensing Act 2003 Gambling Act 2005	In respect of Licensing Act 2003: HOS with responsibility for Licensing, Environmental Protection Health and Safety In respect of Gambling Act 2005: HOS with responsibility for Licensing	-	Non-Executive
4.10 Grant in cases where there are no representations: (i) Application for a Personal Licence (ii) Application for a Premises Licence (iii) Application for a Club Premises Certificate (iv) Application for a Provisional Statement (v) Application to vary a Premises Licence (vi) Application to vary a Club Premises Certificate (vii) Application to vary Designated Premises Supervisor (viii) Application for transfer of premises licence (ix) Application for interim Authorities	Licensing Act 2003	HOS with responsibility for Licensing	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.11 Determine minor variation applications for premises licences and club premises certificates, including the decision whether to consult with the responsible authorities under sections 41A to 41C and 86A to 86C of the Act (2010/11 Minute 20)	Licensing Act 2003	HOS with responsibility for Licensing	-	Non-Executive
4.12 Determine applications for community premises that wish to apply to sell alcohol without a Designated Premises Supervisor and Personal Licence holder under sections 25A and 41D of the Act, where no relevant representations have been received (2010/11 Minute 20)	Licensing Act 2003	HOS with responsibility for Licensing	-	Non-Executive
4.13 Grant Request to be removed as designated premises supervisor	Licensing Act 2003	HOS with responsibility for Licensing	-	Non-Executive
4.14 Decide whether a representation is irrelevant, frivolous, vexatious etc.	Licensing Act 2003	HOS with responsibility for Licensing	-	Non-Executive
4.15 Issue Counter Notices where the limitations relating to temporary event notices are exceeded (2004/05 Minute 84, page 265)	Licensing Act 2003	HOS with responsibility for Licensing	-	Non-Executive
4.16 Attach such conditions as are deemed appropriate and to decide an application for consent in accord with relevant provisions of the Sunday Trading Act 1994.	Sunday Trading Act 1994	HOS with responsibility for Licensing	Chairman of Licensing and Regulatory Committee	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.17 In connection with a Notice of Intention to open on Sundays, waive the requirement for 14 days prior notice to be given and similarly where ownership changes in respect of a "large shop" that previously traded on Sundays, the 14 day prior notice in respect of the new owner	Sunday Trading Act 1994	HOS with responsibility for Licensing	Chairman of Licensing and Regulatory Committee	Non-Executive
4.18 Determine applications by Motor Salvage Operators (2002/03 Minute 67, page 151)	Vehicles (Crime) Act 2001	HOS with responsibility for Licensing	-	Non-Executive
4.19 Make an application to review a premises licence	Gambling Act 2005	HOS with responsibility for Licensing	-	Non-Executive
4.20 Grant in cases where there are no representations: (i) Application for Premises licences (ii) Application for a variation to a licence (iii) Application for a transfer of a licence (iv) Application for a Provisional Statement (v) Application for club gaming/club machine permits (vi) Application for permits	Gambling Act 2005	HOS with responsibility for Licensing	-	Non-Executive
4.21 Determine applications for other permits	Gambling Act 2005	HOS with responsibility for Licensing	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.22 Cancel licensed premises gaming machine permits	Gambling Act 2005	HOS with responsibility for Licensing	-	Non-Executive
4.23 Decide whether a complaint is irrelevant, frivolous, vexatious, or will certainly not influence the authority's determination of the application	Gambling Act 2005	HOS with responsibility for Licensing	-	Non-Executive
4.24 Determine applications to register, or revoke small scale lotteries where the applicant does not wish to make representation	Gambling Act 2005	HOS with responsibility for Licensing	-	Non-Executive
4.25 Determine licence applications, revoke licences and undertake enforcement action in relation to scrap metal dealers	The Scrap Metal Dealers Act 2013	HOS with responsibility for Licensing	-	Non-Executive
Food Safety				
4.26 Enforce relevant statutory provisions	Food Safety Act 1990 and all other enabling legislation	HOS with responsibility for Food Safety	-	Non-Executive / Executive
4.27 Exercise the Council's power in relation to the slaughter of animals including:	Slaughterhouses Act 1974 (as amended by the Welfare of Animals at Slaughter Act 1991)	HOS with responsibility for Food Safety	-	Non-Executive
(i) Registration of knackers yards where slaughter takes places				
(ii) Licensing of Slaughtermen				

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.28 Require access to and ensure appropriate provision of sanitary facilities for the disabled at premises open to the public	Sick and Disabled Persons Act 1981	HOS with responsibility for Food Safety	-	Non-Executive
4.29 Serve notices requiring information to be provided (in relation to water supply)	Water Industry Act 1991	HOS with responsibility for Food Safety	-	Executive
4.30 Serve notices in respect of water that is not wholesome	Water Industry Act 1991	HOS with responsibility for Food Safety	-	Non-Executive / Executive
4.31 Notification of the water undertaken of any unwholesome or insufficient supply of any supply that may cause danger to life or health	Water Industry Act 1991	HOS with responsibility for Food Safety	-	Non-Executive / Executive
4.32 Grant, refuse or revoke approvals to premises under the relevant provisions of any product specific Regulations	Food Safety Act 1990	HOS with responsibility for Food Safety	-	Non-Executive
4.33 Authorise members of staff, and individuals in partner organisations where appropriate, to take enforcement function, in line with the relevant Enforcement Policy (2007/08 Minute 15, page 72)	Health Act 2006 (Section 10) and the Smoke Free (Premises and Enforcement) Regulations 2006	HOS with responsibility for Food Safety	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.34 Exercise the Council's powers, duties and functions in relation to major food contamination	Food and Environment Protection Act 1985	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
4.35 Exercise the Council's powers, duties and functions in relation to the regulation of consumer information on allergens in food Note: In accordance with Schedule 8, paragraph 37 of EU Withdrawal Act 2018 – general transitional, transitory or saving provision, continuation of existing Acts.	Food Safety Addition (Dec 2014) EU Food Information to Consumers Regulation (EU) No. 1169/2011	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
4.36 Exercise powers available in relation to enforcement of food hygiene and safety provision under the European law Note: In accordance with Schedule 8, paragraph 37 of EU Withdrawal Act 2018 – general transitional, transitory or saving provision, continuation of existing Acts.	European Communities Act Regulation EC Nos. 178/2002 852/2004 853/2004 854/2004 2073/2005	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
Health and Safety at Work				
4.37 Agree transfers and assignments between the Health and Safety Executive and the Council	Health & Safety at Work Act, etc 1974	HOS with responsibility for Health and Safety	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.38 Enforce relevant statutory provisions	Health & Safety at Work Act, etc 1974	HOS with responsibility for Health and Safety	-	Non-Executive
4.39 Exercise the Council's powers, duties and functions in relation to the regulation of sunbeds	Sunbeds (Regulation) Act 2010	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
4.40 Exercise the Council's powers, duties and functions in relation to Acupuncture, Tattooing, Ear-Piercing and Electrolysis	The Local Government (Miscellaneous) Provisions Act 1982	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
Environmental Protection				
4.41 Exercise the power to deal with a statutory nuisance including noise nuisance	Environmental Protection Act 1990	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.42 Serve Abatement Notices and abate statutory nuisances where an Abatement Notice has not been complied with and recovery of expenses	Environmental Protection Act 1990.	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.43 Carry out all the functions in relation to polluting activities requiring permits, including: <ul style="list-style-type: none"> (i) grant or refuse applications (ii) determine and review conditions to be attached to environmental permits (iii) vary environmental permits and conditions attached thereto (iv) revoke environmental permits (v) issue and serve enforcement notice (against breach of condition) (vi) issue and serve suspension notices (suspending the carrying out of all or part of an activity where an imminent risk of serious pollution arises) (vii) keep and maintain a public register of particulars relating to the discharge of functions (viii) determine applications from persons furnishing information to exclude such information from the register on grounds of commercial confidentiality 	Pollution Prevention and Control Act 1999 “	HOS with responsibility for Environmental Protection “	- “	Non-Executive (Local Choice) “
4.44 Prepare and maintain a register of prescribed particulars etc to comply with S 78.R EPA1990	Environmental Protection Act 1990	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.45 Exercise the powers and duties in connection with the prevention and remediation of prescribed pollution incidents	Environmental Damage (Prevention and Remediation) Regulations 2009	HOS with responsibility for Environmental Protection	-	Non-Executive
4.46 Carry out any necessary functions	Noise Act 1996	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.47 Exercise the powers of Inspector contained within Part V of the Environment Act 1995	Environment Act 1995	All Technical Officers appointed by the HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.48 Issue notices, exemptions and authorisations in relation to emissions into the atmosphere	Environment Act 1995	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.49 Arrange for the review of air quality under the Environment Act 1995, and assessments against air quality standards and objectives	Environment Act 1995	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.50 Identify sites and determine whether land is contaminated and to carry out any necessary investigatory, enforcement or remediation action, including the service of notices, under Part IIA of the Environment Act 1990	Environment Act 1995	HOS with responsibility for Environment Protection	-	Non-Executive (Local Choice)
4.51 Administer all the provisions of the Clean Air Act 1993 where the Council is the enforcing authority for the purposes that include monitoring, preventing and controlling air pollution	Clean Air Act 1993	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.52 Exercise powers relating to (a) the control of noise from construction sites and (b) the investigation and requirement of information in relation to the control of noise (2004/05 Minute 98, page 229)	Control of Pollution Act 1974	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.53 Exercise powers and take action under Sections 77, 78 and 79 of Part 7 of the Act (2005/06 Minute 211, page 611)	Clean Neighbourhoods and Environment Act 2005	HOS with responsibility for Environmental Protection	-	Non-Executive (Local Choice)
4.54 Agree appointments of proper officers outside of the authority	Public Health (Control of Disease) Act 1984, National Assistance Act 1948 and the Milk and Dairies	HOS with responsibility for Environmental Health	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.55 Make minor or technical changes to the Contaminated Land Inspection Strategy to ensure that it is up to date	Environmental Protection Act 1990	HOS with responsibility for Environmental Health	-	Executive
Enforcement Policy				
4.56 Refresh the Environmental Health Enforcement Policy regularly as and when new legislation comes into force, except when any significant variations of approach to regulation changes are proposed	Legislative and Regulatory Reform Act 2006	HOS with responsibility for Environmental Health	-	Executive
Community Safety				
4.57 Exercise the Council's powers, duties and functions to address anti-social behaviour in relation to the use of Civil Injunctions	Anti-social Behaviour, Crime and Policing Act 2014	HOS with responsibility for Community Partnership	-	Non-Executive / Executive
Note: Decisions to be taken by relevant Head of Service for their respective areas of responsibility.		HOS with responsibility for Neighbourhood Operations		

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.58 Exercise the Council's powers, duties and functions to address anti-social behaviour in relation to the use of Community Protection Notices and its breach including: <ul style="list-style-type: none"> (i) destruction or disposal of an item forfeited by court order (ii) seizure of an item used in the offence under a warrant (iii) issue of a Fixed Penalty Notice Note: Decisions to be taken by relevant Head of Service for their respective areas of responsibility.	Anti-social Behaviour, Crime and Policing Act 2014	HOS with responsibility for Community Partnerships HOS with responsibility for Neighbourhood Operations	-	Non-Executive / Executive
4.59 Exercise the Council's powers, duties and functions to address anti-social behaviour in relation to the making of Public Spaces Protection Orders and its breach including: <ul style="list-style-type: none"> (i) issue of a Fixed Penalty Notice Note: Decisions to be taken by relevant Head of Service for their respective areas of responsibility.	Anti-social Behaviour, Crime and Policing Act 2014	HOS with responsibility for Community Partnerships HOS with responsibility for Neighbourhood Operations	-	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.60 Exercise the Council's powers, duties and functions to address anti-social behaviour in relation to the making of Closure Notices Note: Decisions to be taken by relevant Head of Service for their respective areas of responsibility.	Anti-social Behaviour, Crime and Policing Act 2014	HOS with responsibility for Community Partnerships HOS with responsibility for Neighbourhood Operations	-	Non-Executive / Executive
Parking Services				
4.61 Manage and operate on-street parking controls on behalf of and by agreement with Surrey County Council (the Highways Authority)	Traffic Management Act 2004 and associated legislation	HOS with responsibility for Parking Services	-	Executive
4.62 Manage and operate the Council's car parks and any other car parks which the Council is authorised to operate	-	HOS with responsibility for Parking Services	-	Executive
4.63 Grant all permission, authorisations, relaxations or exemptions as the Council may be so authorised under the provisions of the Borough of Reigate and Banstead (Off-Street Parking Places) Order 2009 and all amendments thereto	-	HOS with responsibility for Parking Services	-	Executive
4.64 Agree any free parking in each Town Centre	-	HOS with responsibility for Parking Services	EM with responsibility for Parking Services	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
4.65 Make decisions and issue all subsequent notices to vary the charges for off-street parking as detailed in the Off-Street Parking Order	Road Traffic Regulation Act 1984 and regulations made thereunder	HOS with responsibility for Parking Services	EM with responsibility for Parking Services	Executive
4.66 Make decisions, issue all notices required and deal with all consultation responses to amend the Off-Street Parking Order	Road Traffic Regulation Act 1984 and regulations made thereunder	HOS with responsibility for Parking Services	EM with responsibility for Parking Services	Executive
Licensing (while the provisions of the Business and Planning Act 2020 are in force)				
4.67 Consider and determine and enforce all Pavement Licence applications, and licences; that is grant, renew, transfer, refuse, revoke (including recovery of costs), set and attach or vary conditions.	Business and Planning Act 2020	HOS with responsibility for Licensing	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
5. HOUSING AND OTHER RESIDENTIAL ACCOMMODATION				
5.1 Exercise the Council's powers, duties and functions in relation to individuals or households that are homeless or potentially homeless, including: determining and reviewing applications; and providing temporary and emergency accommodation	Housing Act 1985 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	-	Executive
5.2 Enter into short term tenancies of properties to enable the Council to comply with its statutory duties as a housing authority	Housing Acts 1985, 1988 and 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	-	Executive
5.3 Approve applications for advances for house purchase and construction within the Scheme approved from time to time by the Council	Housing Acts 1985, 1988 and 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	EM with responsibility for Housing and the CFO	Executive
5.4 Exercise the Council's powers, duties and functions in relation to complaints of, or potential, illegal eviction and harassment concerning residential accommodation, including: investigating complaints, instituting and conducting proceedings	Protection from Eviction Act 1977 (as amended by the Housing Act 1988) And any other legislation	HOS with responsibility for Housing	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
5.5 Exercise the Council's powers duties and functions in relation to the provision of information and advice to landlords, tenants, and homeowners including: the statutory rights and duties of landlords and tenants	Rent Act 1977 Housing Acts Homelessness Acts And other relevant legislation	As appropriate: HOS with responsibility for Housing HOS with responsibility for Environmental Health	-	Executive
5.6 Exercise the Council's powers duties and functions in relation to maintaining a housing register or list, including: processing, determining, refusing, and reviewing applications; removing and suspending applicants; determining priority of applicants and suitability of accommodation; running a choice-based allocation system; and nominating applicants to housing providers	Housing Act 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	-	Executive
5.7 Exercise the Council's powers duties and functions in relation to maintaining a housing transfer register or list, including: processing, determining, refusing, and reviewing applications; removing and suspending applicants; determining priority of applicants and suitability of accommodation; running a choice-based allocation system; and nominating applicants to housing providers	Housing Act 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	-	Executive

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Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>5-85.7</u> Make minor changes to the housing register, nomination, homelessness & transfer policies and also, where necessary, agree local lettings policies for new and existing affordable housing	Housing Act 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	-	Executive
<u>5-95.8</u> Enter into reciprocal, nomination and referral arrangements with other housing authorities, housing providers, statutory bodies and also for specific initiatives, including for witness protection and domestic violence and managing transfer lists on behalf of agreed housing providers	Housing Act 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Housing	-	Executive
<u>5-105.9</u> Rehouse families where requested to do so by statutory bodies including when the Police ask the Council to move a family because there is risk to safety or to the life of one of the family members and also where a child in a family is in danger		HOS with responsibility for Housing	EM with responsibility for Housing	Executive
<u>5-115.10</u> Exercise the Council's powers, duties and functions in relation to all types of grants and loans in respect of residential accommodation, including authorising the waiving of grant and loan repayments	Housing Grants, Construction and Regeneration Act 1996 And other relevant legislation	HOS with responsibility for Housing	HOS with responsibility for Legal and CFO	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>5.125.11</u> Waive grant and loan repayments where there is evidence of both financial hardship and specific evidence of the grounds on which the waiving of grant repayment is sought	Housing Grants, Construction and Regeneration Act 1996 And other relevant legislation	HOS with responsibility for Housing	EM with responsibility for Housing and CFO	Executive
<u>5.135.12</u> Exercise the Council's powers, duties and functions to require means of escape from certain buildings	Building Act 1984 And other relevant legislation	HOS with responsibility for Building Control	-	Non-Executive
<u>5.145.13</u> Manage agreements and other housing related deeds entered into with Registered Social Landlords and housing providers, including the Large Scale Voluntary Transfer Agreement (LSVT), and specifically to vary agreements where no additional cost would fall on the Council, including LSVT	-	HOS with responsibility for Housing	HOS with responsibility for Legal and CFO for variations	Executive
<u>5.155.14</u> Determine the Council's support for bids by Registered Providers and others to the Homes & Communities Agency for affordable housing funding; or for funding for affordable housing from other sources	Housing Act 1996 Housing & Regeneration Act 2008 And other relevant legislation	HOS with responsibility for Housing	CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>5.165.15</u> Exercise the Council's powers duties and functions in relation to the periodic review of the housing needs, housing supply, and housing conditions in the Borough	Housing Act 1985 Housing Act 2004 And other relevant legislation	As appropriate HOS with responsibility for Housing HOS with responsibility for Environmental Health	-	Executive
<u>5.175.16</u> Approve applications for advances for house purchase, construction, improvement and repair within the Scheme approved from time to time by the Council	-	HOS with responsibility for Housing	CFO and EM with responsibility for Housing	Executive
<u>5.185.17</u> Consider and determine applications for home loss and disturbance payments and make payments as necessary	Land Compensation Act 1973 Planning and Compensation Act 1991	HOS with responsibility for Housing	HOS with responsibility for Legal	Non-Executive / Executive
<u>5.195.18</u> Exercise the Council's powers, duties and functions in relation to appeals to the First-tier Tribunal	Housing Act 2004 Section 231	HOS with responsibility for Environmental Health	HOS with responsibility for Legal	Non-Executive
<u>5.205.19</u> Utilise up to £33,000 of the home repair capital budget to make grants or loans to organisations delivering relevant services	-	HOS with responsibility for Environmental Health	EM with responsibility for Environmental Health and CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>5.245.20</u> Approve and confirm acceptance of the Homes & Communities Agency's Grant Funding Conditions, as necessary, for affordable housing; and for other housing projects and initiatives	-	HOS with responsibility for Housing	CFO	Executive
<u>5.225.21</u> Make minor amendments to the Tenancy Strategy	Localism Act 2011	HOS with responsibility for Housing	EM with responsibility for Housing	Executive
<u>5.235.22</u> Use Section 106 affordable housing contributions for the provision of temporary accommodation	Housing Act 1985	HOS with responsibility for Housing	EMs with responsibility for Housing & Welfare and Property & Regeneration and CFO	Executive
<u>5.245.23</u> Authorise expenditure on the provision of Section 106 affordable housing contributions as follows: (a) up to and including £75,000	Housing Act 1985	HOS with responsibility for Housing	EMs with responsibility for Housing & Welfare, and Property & Regeneration and CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
(b) from £75,000 to £250,000		Relevant Director	EMs with responsibility for Housing & Welfare, and Property & Regeneration and CFO	Executive
<u>5.255.24</u> Apply for an annual Direction from the Secretary of State for residential properties held outside of a Housing Revenue Account		HOS with responsibility for Housing	-	Executive
Private Sector Housing (and general public health)²				
<u>5.265.25</u> Exercise the Council's powers, duties and functions in relation to the cleansing of filthy or verminous premises, the cleansing or destruction of filthy or verminous articles, and the cleansing of verminous persons and their clothing	Public Health Act 1936 (as amended)	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
<u>5.275.26</u> Exercise the Council's powers, duties and functions in relation to the Public Health (Control of Disease) Act 1984 and any regulations made thereunder	Public Health (Control of Disease) Act 1984	HOS with responsibility for Environmental Health	-	Executive

² Please see also delegations under *Section 4: Environmental Health*.

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
5.285.27 Exercise the Council's powers, duties and functions to repair of drains, etc. and remedy stopped up drains, etc; require disconnection of drains; cleanse/repair drains, etc; arrange loan of temporary sanitary conveniences	Public Health Act 1961 (as amended) Building Act 1984	HOS with responsibility for Environmental Health	-	Executive
5.295.28 Exercise the Council's powers, duties and functions to require removal of obstructions from private sewers	Local Government (Miscellaneous Provisions) Act 1976	HOS with responsibility for Environmental Health	-	Executive
5.305.29 Exercise the Council's powers, duties and functions to arrange the clearance of blocked private sewers, drains or cesspools/septic tanks where there is the likelihood of a risk to public health and subject to a maximum cost of £1,000 in any one case	Public Health Act 1936	HOS with responsibility for Environmental Health	-	Executive
5.345.30 Exercise the Council's, duties, powers and functions in relation to the declaration and revocation of declarations of houses in multiple occupation	Housing Act 2004	HOS with responsibility for Environmental Health	-	Executive
5.325.31 Exercise the Council's, duties, powers and functions in relation to the maintenance of registers of notices, orders and licences and management orders for houses in multiple occupation	Housing Act 2004	HOS with responsibility for Environmental Health	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
5.335.32 Approve applications for advances for house improvement and repair within the Scheme approved from time to time by the Council	Housing Acts 1985, 1988 and 1996 Homelessness Act 2002 and other relevant legislation	HOS with responsibility for Environmental Health	EM with responsibility for Housing and the CFO	Executive
5.345.33 Exercise the Council's powers duties and functions in relation to adaptations for people with disabilities in respect of residential accommodation, including: determining and reviewing applications for grants, payment and recovery of grants; and authorising Charges and Local Land Charge entries	Housing Grants Construction and Regeneration Act 1996 and other relevant legislation	HOS with responsibility for Environmental Health	-	Executive
5.355.34 Exercise the Council's powers, duties and functions in relation to applications for grants and loans in respect of repairs and minor works for residential accommodation including determining applications, payments of grants and loans, authorising Charges and Local Land Charge entries	Housing Grants, Construction and Regeneration Act 1996 And other relevant legislation	HOS with responsibility for Environmental Health Note: Any review must be undertaken by a different Officer to that tasking the initial decision	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>5.365.35</u> Exercise the Council's powers, duties and functions in relation to all types of grants and loans in respect of residential accommodation, including authorising the waiving of grant and loan repayments in the following circumstances:</p> <p>(i) where breach of conditions occur in the case of a property which is the subject of mortgage repossession and the owner is unable to fund repayment of both the outstanding mortgage and grant from the proceeds of the property sale; and</p> <p>(ii) where an owner makes a disposal of the property which is not an exempt disposal in order to take up residence in sheltered housing.</p> <p>and recovery of sums due to breaches in grant or loan conditions or where circumstances allow</p>	<p>Housing Grants, Construction and Regeneration Act 1996</p> <p>And other relevant legislation</p>	<p>HOS with responsibility for Environmental Health</p>	<p>HOS with responsibility for Legal and CFO</p>	<p>Non-Executive</p>
<p><u>5.375.36</u> Waive grant and loan repayments where there is evidence of both financial hardship and specific evidence of the grounds on which the waiving of grant repayment is sought</p>	<p>Housing Grants, Construction and Regeneration Act 1996</p> <p>And other relevant legislation</p>	<p>HOS with responsibility for Environmental Health</p>	<p>EM with responsibility for Housing and CFO</p>	<p>Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>5.385.37</u> Approve any further applications for extensions to the Home Improvement Scheme to include other interested local authorities and not-for-profit organisations, subject to the Council not being involved in additional costs	-	HOS with responsibility for Environmental Health	EM with responsibility for Housing	Executive
<u>5.395.38</u> Carry out full procurement exercises to secure Home Improvement Agency and Handyperson services for so long as Surrey County Council provide funding for those services and in accordance with the funding and specifications they provide, and cancel any contracts for any such services	-	HOS with responsibility for Environmental Health	-	Executive
<u>5.405.39</u> In relation to private sector housing repairs, adaptations and other works, agree exception cases up to the value of £1,000	-	HOS with responsibility for Environmental Health	EM with responsibility for Housing	Executive
<u>5.415.40</u> Exercise the Council's powers, duties and functions in relation to the restoration or continuation of supply of water, gas or electricity to residential accommodation	Local Government (Miscellaneous Provisions) Act 1976	HOS with responsibility for Environmental Health	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>5.425.41</u> Exercise the Council's powers, duties and functions in relation to mobile homes and mobile home sites, including the service of notices, determining applications for licences, licensing sites, site conditions standards and improvements	Caravan Sites and Control of Development Act 1960 Caravan Sites Act 1968 Mobile Homes Act 2013	HOS with responsibility for Environmental Health	-	Non-Executive
<u>5.435.42</u> Exercise the Council's powers, duties and functions in relation to the enforcement of The Mobile Homes (Requirement for Manager of Site to be Fit and Proper Person) (England) Regulations 2020	The Mobile Homes (Requirement for Manager of Site to be Fit and Proper Person) (England) Regulations 2020	HOS with responsibility for Environmental Health	-	Executive
<u>5.445.43</u> Review the Fees and Charges Policy for Licensed Mobile Home Sites annually and as and when new legislation or guidance comes into force, except when any significant variations of approach to setting fees and charges are proposed.	Legislative and Regulatory Reform Act 2006	HOS with responsibility for Environmental Health	EM with responsibility for Environmental Health and CFO	Non-Executive
<u>5.455.44</u> Exercise the Council's powers, duties and functions in relation to control of moveable dwellings	Public Health Act 1936	HOS with responsibility for Environmental Health	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>5.465.45 Sign, serve (including by electronic means) and issue Notices and Orders, take actions in default or otherwise and recover expenses, administration costs etc, in relation to housing and other residential accommodation including houses in multiple occupation; and for drainage purposes in respect of housing, other residential accommodation and non-residential premises as necessary</p>	<p>Local Government (Miscellaneous Provisions) Act 1976 Local Government (Miscellaneous Provisions) Act 1982 Public Health Act 1936 & 1961 Prevention of Damage by Pests Act 1949 Building Act 1984 Caravan Sites and Control of Development Act 1960 Caravan Sites Act 1968 Housing Acts and other relevant legislation</p>	<p>HOS with responsibility for Environmental Health</p>	<p>-</p>	<p>Non-Executive / Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>5.475.46 Authorise members of staff to request information and enter premises, residential accommodation, caravans, moveable dwellings, houses in multiple occupation and mobile home sites to inspect, take samples and collect evidence, including taking photographic evidence</p>	<p>Caravan Sites and Control of Development Act 1960 Caravan Sites Act 1968 Building Act 1984. Public Health Acts 1936 & 1961. Local Government (Miscellaneous Provisions) Acts 1976 & 1982 Local Government & Housing Act 1988</p>	<p>HOS with responsibility for Environmental Health</p>	<p>-</p>	<p>Non-Executive</p>

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>5.485.47</u> Exercise the Council's powers duties and responsibilities in relation to standards and category 1 & 2 Hazards (as defined in Section 2 of the Housing Act 2004) in housing and residential accommodation including:</p> <ul style="list-style-type: none"> (i) setting standards, inspecting properties, and enforcing standards; (ii) service, suspension and enforcement of hazard awareness and improvement notices and prohibition orders; (iii) emergency action and emergency prohibition orders 	Housing Act 2004	HOS with responsibility for Environmental Health	CFO for recovery of monies only	Non-Executive / Executive
<p><u>5.495.48</u> Exercise the Councils powers in relation to empty properties, including making and authorising of interim and final empty dwelling management orders, actions resulting from interim and final empty dwelling management orders; and payment of compensation as necessary</p>	Housing Act 2004	HOS with responsibility for Environmental Health	EM with responsibility for Housing	Executive
<p><u>5.505.49</u> Consult with the Fire and Rescue Service in respect of fire risk in certain residential accommodation</p>	Housing Act 2004	HOS with responsibility for Environmental Health	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>5.545.50</u> Exercise the Council's powers duties and functions in relation to licensing of houses in multiple occupation, including:</p> <ul style="list-style-type: none"> (i) deciding which are to be licensed; (ii) temporarily exempt some from licensing; (iii) granting and refusing licences; (iv) tests of suitability, variation and revocation of licences; (v) licences, and procedures and appeals 	Housing Act 2004	HOS with responsibility for Environmental Health	-	Executive Note: Licensing and Regulatory Committee are responsible for individual applications

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>5-525.51</u> Exercise the Council's powers duties and functions in relation to standards in, the management of, and overcrowding in, houses in multiple occupation, including:</p> <ul style="list-style-type: none"> (i) making and operating interim management orders; (ii) variation and revocation of interim management orders; (iii) making and operation of final management orders; (iv) variation and revocation of final management orders, procedural requirements and appeals; (v) management, termination of final management orders; (vi) making and enforcement of management regulations; (vii) and overcrowding notices and enforcement 	Housing Act 2004	As appropriate HOS with responsibility for Environmental Health	HOS responsible for Legal regarding appeals only	Executive
<p><u>5-535.52</u> To reduce HMO standards where it is considered unreasonable to meet them, i.e. they would result in the loss of a unit of accommodation or would lead to excessive costs</p>	Housing Act 2004	HOS with responsibility for Environmental Health	EM with responsibility for Housing	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>5.545.53</u> Exercise the Council's, duties, powers and functions in relation to:</p> <p>(i) requirements to produce documents;</p> <p>(ii) entry to premises;</p> <p>(iii) notice requirements for the protection of owners;</p> <p>(iv) dispensing with notices;</p> <p>(v) service of documents and service of documents in electronic form</p>	Housing Act 2004	HOS with responsibility for Environmental Health	-	Executive
<p><u>5.565.54</u> Exercise the Council's powers duties and functions to deal with the abatement of overcrowding of residential properties</p>	Housing Act 1985 And other relevant legislation	HOS with responsibility for Environmental Health	-	Executive
<p><u>5.565.55</u> Exercise the Council's powers, duties and functions in relation to the imposition of civil financial penalties</p>	Housing and Planning Act 2016	HOS with responsibility for Environmental Health	-	Executive
<p><u>5.575.56</u> Exercise the Council's powers, duties and functions in relation to the imposition of rent repayment orders</p>	Housing and Planning Act 2016	HOS with responsibility for Environmental Health	-	Executive
<p><u>5.585.57</u> Exercise the Council's powers, duties and functions in relation to the enforcement of smoke and carbon monoxide alarm provisions</p>	Smoke and Carbon Monoxide Alarm (England) Regulations 2015	HOS with responsibility for Environmental Health	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
5.595.58 Refresh the Housing Enforcement Policy regularly as and when new legislation comes into force, except when any significant variations of approach to regulation changes are proposed.	Legislative and Regulatory Reform Act 2006	HOS with responsibility for Environmental Health	-	Non-Executive
5.605.59 Exercise the Council's powers, duties and functions in relation to the enforcement of the Energy Performance Certificate (EPC) requirements.	Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015	HOS with responsibility for Environmental Health	-	Executive
5.645.60 Exercise the Council's powers, duties and functions in relation to the enforcement of the requirement to belong to an approved scheme.	Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc.) (England) Order 2014	HOS with responsibility for Environmental Health	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>5.61 Exercise the Council's powers, duties and functions in relation to the enforcement of The Electrical Safety Standards in the Private Rented Sector Regulations 2020.</p>	<p>The Electrical Safety Standards in the Private Rented Sector Regulations 2020</p>	<p>HoS with responsibility for Environmental Health</p>	<p>-</p>	<p>Executive</p>
<p>5.62 <u>Exercise the Council's powers duties, responsibilities and functions in relation to the implementation and ongoing operation of affordable housing schemes initiated by Government, Homes England or other body on their behalf including: issuing application forms, processing, determining, authorising, refusing and reviewing applications; providing information, advice and instructions to applicants, housing providers and third parties; authorising the purchase, transfer or sale of individual affordable homes in accordance with the scheme.</u></p> <p>5.63 <u>Exercise the Council's powers, duties, functions in relation to the use of the Homelessness Prevention Grant or equivalent funding on activities, projects, or initiatives to prevent homelessness and to improve or provide housing options</u></p> <p>5.62</p>		<p>HOS with responsibility for Housing</p> <p>HOS with responsibility for Housing</p>	<p>Legal Services Manager and MO</p> <p>Legal Services Manager, MO, CFO and Executive Member for Housing.</p>	<p>Executive</p> <p>Executive</p>

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Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
6. HUMAN RESOURCES				
6.1 Take the necessary action to implement Local Conditions of Service: (i) in respect of qualification or determination of payment (ii) in respect of payment	Local Government Act 1972	HOS with responsibility for Human Resources CFO	- -	Non-Executive
6.2 Determine additional leave in accordance with the Additional Leave Policy	Local Government Act 1972	HOS for relevant service	-	Non-Executive
6.3 Move an existing Officer to a higher point within the existing grade, above a pay bar or above the maximum progression level	Local Government Act 1972	Relevant HOS	With the agreement of the HOS with responsibility for Human Resources and CFO	Non-Executive
6.4 Carry out grading reviews for existing posts and move a position to a different grade where justified	Local Government Act 1972	Relevant HOS	HOS with responsibility for Human Resources and CFO	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
6.5 Approve payment of honoraria: (i) in accordance with employment terms and conditions (ii) in excess of employment terms and conditions	Local Government Act 1972	Relevant HOS HPS	With the agreement of the HOS with responsibility for Human Resources and CFO With the agreement of HOS with responsibility for Human Resources and the Chairman of the Employment Committee and CFO	Non-Executive
6.6 Agree the Human Resource Plan in accordance with the approved budget.	Local Government Act 1972	HPS	-	Non-Executive
6.7 Appoint and dismiss staff	Local Government Act 1972	HPS or HOS in accordance with the Employment Procedure Rules and other HR requirements	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
6.8 Appoint an independent person in respect of any disciplinary action in relation to the statutory Chief Officers	Local Government Act, 2000	HOS with responsibility for Human Resources	-	Non-Executive
6.9 In relation to recruitment and retention of staff, where there is a need for considering market supplements in other areas, the agreed criteria be applied and, where a payment is warranted, approve accordingly (2003/04 Minute 222)	Local Government Act 1972	Relevant HOS	HOS with responsibility for Human Resources, CFO and the Chairman of the Employment Committee	Non-Executive
6.10 In relation to recruitment and retention of staff, where there is no longer a need for market supplements, remove accordingly	Local Government Act 1972	HOS with responsibility for Human Resources	CFO and relevant HOS	Non-Executive
6.11 Hear and determine grievances and appeals in accordance with the Council's approved Grievance Procedure (2006/07 Minute 50, page 218)	Local Government Act 1972	HPS / HOS in accordance with the Council's Grievance and appeals Procedures	-	Non-Executive
6.12 Agree minor changes, for example those that arise from legislative changes, to all Human Resources policies and procedures (2009/10 Minute 124, page 464)	-	HOS with responsibility for Human Resources	Attendees to the Local Joint Forum	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
6.13 Agree new, or significant changes to, Human Resources policies and procedures	Local Government Act 1972	HPS	Attendees to the Local Joint Forum	
6.14 Make amendments to the Equality Policy and Equality Objectives	Equality Act 2010	HOS with responsibility for Corporate Policy	EM with responsibility for Equalities Relevant HOS	Executive
6.15 Approve Early or Flexible Retirement on efficiency grounds where there is a clear business benefit to be gained	The Local Government Act 1972	HPS	HOS with responsibility for Human Resources; CFO and the Chairman of the Employment Committee.	Non-Executive
6.16 To negotiate and conclude pay award proposals with Trade Unions, Staff Association and others to an amicable solution.	The Local Government Act 1972	Relevant Director HPS	EMs with responsibility for Organisational Development and Finance and CFO	Non Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
7. PLANNING & DEVELOPMENT				
7.1 Issue, service, publish, modify and withdraw all Notices, Counter notices, Objections to Notices, Certificates, Requisitions for Information, Orders, Directions and any other documents of a legal nature, together with the certification of such documents pursuant to any powers of the Council in connection with the Town and Country Planning legislation	All Town and Country Planning legislation	HOS with responsibility for Legal	-	Non-Executive
7.2 Issue, service, publish, modify and withdraw Planning Contravention Notices	Town and Country Planning Act 1990	HOS with responsibility for Development Management	-	Non-Executive
7.3 Determine the following types of application (other than applications by Members or Officers of the Council or members of their families or where an Officer or Member is known to have an interest) including any related agreements or obligations arising from the granting of such applications: (i) extensions or alterations to residential dwellings including garages and other ancillary works (ii) erection of single dwellings (iii) residential development resulting in a net increase of one dwelling	Town and Country Planning legislation	HOS with responsibility for Development Management	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
(iv) conversion of a building(s) into flats including associated alterations and extension (v) shop fronts (vi) consent to display advertisements (vii) all reserved matters (viii) Conservation Area and Listed Building consents, or the demolition or alteration of a building within a Conservation Area either where required in connection with a development where the HOS with responsibility for Development Management has delegated power to grant planning permission or where planning permission is not required; (ix) renewal of temporary permissions (x) Agricultural/ Telecommunication (including public call boxes and ancillary radio equipment houses)/Demolition development <i>(N.B. In the case of agricultural determinations, details should always be requested in Areas of Outstanding Natural Beauty and Areas of Great Landscape Value. In all other cases, details will be requested only following consultation with any Ward Member(s) concerned and in accordance with Department of the Environment Guidelines)</i>				

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
(xi) changes of use not conflicting with Council policy and refusal of changes of use conflicting with Council policy (xii) demolition of buildings (xiii) provision of vehicular accesses (xiv) erection of fences/walls or other means of enclosure (xv) institutional, educational or commercial works not exceeding 250 sq. metres (gross external floorspace) – not including changes of use proposals (xvi) consent to store hazardous substances subject to the decision being in accordance with the views of the statutory consultees (xvii) variations of a minor nature to existing Section 52 or Section 106 Agreements (xviii) refusal of planning permission, listed building consent or conservation area consent in all other circumstances		HOS with responsibility for Development Management,	Subject to prior consultation with the Chairman of the Planning Committee	

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Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p>All the foregoing to be subject to the proviso that such powers will not be exercisable by the HOS with responsibility for Development Management until either:</p> <p>(a) the expiry of 21 days from the date of circulation of details of such applications to all Members of the Council and no objections to the level of delegation having been received in writing from any Member of the Council by the expiry of that period;</p> <p>(b) in the event of such objection being received, the withdrawal of such objection; or</p> <p>(c) in the event of amendments being received to such applications, a further 3 days be allowed to enable Members to raise an objection to the level of delegation</p>				Non-Executive
<p>7.4 Determine applications for:</p> <p>(i) A Certificate of Lawfulness of existing use or development</p> <p>(ii) A Certificate of Lawfulness of proposed use or development</p> <p>(iii) The removal of or operations to preserved trees or trees in Conservation Areas</p> <p>(iv) Prior Approval Notifications</p>		HOS with responsibility for Development Management	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
7.5 Determine applications for proposals which are identical or not significantly different from previous permissions	Town and Country Planning Act 1990	HOS with responsibility for Development Management	-	Non-Executive
7.6 Determine an application for planning permission for the development of land without complying with conditions subject to which a previous planning permission was granted	Section 73 Town and Country Planning Act 1990	HOS with responsibility for Development Management	Chairman of Planning Committee as appropriate	Non-Executive
7.7 Determine an application for non-material amendment	Section 96A Town and Country Planning Act 1990	HOS with responsibility for Development Management	-	Non-Executive
7.8 Exercise the Council's power to decline to determine an application for planning permission for the development of land	Section 70A Town and Country Planning Act 1990	HOS with responsibility for Development Management	-	Non-Executive
7.9 Exercise the Council's powers in relation to any notices including the decision to issue, serve, withdraw, modify or vary notices, the making and confirmation of orders, directions, etc., and the decision to carry out works in default	Town and country Planning legislation	HOS with responsibility for Development Management / HOS with responsibility for Legal	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
7.10 Exercise the Council's powers in relation to the decision to issue, serve, withdraw, modify or vary Planning Contravention Notices	Town and Country Planning Act 1990	HOS with responsibility for Development Management	-	Non-Executive
7.11 Recommend to the Department of Culture, Media and Sport spot listing of buildings of Architectural or Historic Interest	Town and Country Planning legislation as above	HOS with responsibility for Development Management	-	Non-Executive
7.12 Spotlist any historic gardens following consultation with the Surrey County Council historic gardens adviser and the Surrey Gardens Trust	-	HOS with responsibility for Development Management	Chairman of the Planning Committee	Non-Executive
7.13 Keeping of Registers in respect of: (i) Planning applications (ii) Notifications of Intentions to fell trees in Conservation Areas (iii) Enforcement Notices and Stop Notices Issue appropriate Decision Notices or Certificates following the determination of applications	Town and Country Planning Legislation	HOS with responsibility for Development Management	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
7.14 Exercise the Council's powers in relation to Building Control legislation, including, but without prejudice to the generality of the foregoing, the determination of applications for the approval of plans and specifications, applications for relaxations, the issue and service of all Notices, the making of requirements and the decision to carry out works in default	Building Control legislation	HOS with responsibility for Building Control	-	Non-Executive / Executive
7.15 Exercise the powers and duties of the Council relating to dangerous, dilapidated or defective buildings or structures, hoardings, scaffolding and the demolition of buildings	Building Control legislation	Any one of the Technical Officers specifically appointed for this purpose by the HOS with responsibility for Building Control	-	Non-Executive / Executive
7.16 Authorise the service of consents for hedgerows removal, hedgerow retention notices, hedgerow replanting notices and any other matters in relation to the operation of the Hedgerow Regulations 1997	Hedgerow Regulations 1997	HOS with responsibility for Development Management	-	Non-Executive / Executive
7.17 Vary Building Regulation Charges when considered necessary	The Building (Local Authority Charges) Regulations 1998	HOS with responsibility for Building Control	EM with responsibility for Planning or Chairman of the Planning Committee as appropriate	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
7.18 Decide whether to serve a High Hedge Remedial Notice or not and authorise and exercise the Council's power of entry (2005/06 Minute 7, page 33)	Anti-Social Behaviour Act 2003	HOS with responsibility for Development Management	-	Non-Executive
7.19 Take direct action pursuant to a High Hedge Remedial Notice (2008/09 Minute 149, page 345)	Anti-Social Behaviour Act 2003	HOS with responsibility for Development Management	-	Non-Executive
7.20 Local Community Infrastructure Levy Subject to the CFO confirming that sufficient Community Infrastructure Levy funding remains, permit expenditure as follows: (a) Sums up to and including £75,000 (b) Sums from £75,000 to £250,000	-	(a) HOS with responsibility for Planning (b) Relevant Director	CFO	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<p><u>7.21</u> Authorised to transfer Community Infrastructure Levy monies to infrastructure providers for projects on the Strategic Infrastructure Programme</p> <p><u>7.24</u> <u>7.22</u> Authorisation for up to 10% of the CIL strategic element be used each year to fund urgent strategic infrastructure projects, including Corporate priority projects, outside those outlined within the agreed Strategic Infrastructure Programme (SIP).</p>	<p>Planning Act 2008 and the Community Infrastructure Levy (CIL) Regulations 2010 (as amended)</p> <p><u>Planning Act 2008 and the Community Infrastructure Levy (CIL) Regulations 2010 (as amended)</u></p>	<p>Relevant Head of Service</p> <p><u>Director</u></p>	<p>Relevant Portfolio Holder(s) <u>and the CFO to confirm that sufficient funds exist</u></p> <p><u>CFO, Head of Planning, Leader, Deputy Leader and EMs with responsibility for Finance and Planning</u></p>	<p>Executive</p> <p><u>Executive</u></p>
<p><u>7.227.23</u> Exercise the Council's duties and powers in relation to the enforcement of the Community Infrastructure Levy</p>	<p>Planning Act 2008 and Community Infrastructure Levy Regulations 2010</p>	<p>HOS with responsibility for Planning/HOS with responsibility for Legal</p>	<p>-</p>	<p>Non-Executive</p>
<p><u>7.237.24</u> Exercise the Council's duties and powers in relation to the calculation of the chargeable amount and determination of liability, in respect of the Community Infrastructure Levy</p>	<p>Planning Act 2008 and Community Infrastructure Levy Regulations 2010</p>	<p>HOS with responsibility for Planning</p>	<p>-</p>	<p>Non-Executive</p>

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Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
<u>7.247.25</u> Exercise the Council's duties and powers in respect of appeals relating to the Community Infrastructure Levy	Planning Act 2008 and Community Infrastructure Levy Regulations 2010	HOS with responsibility for Planning	-	Non-Executive
<u>7.257.26</u> Exercise the Council's duties in relation to the assessment of claims for exemption and/or relief from the Community Infrastructure Levy, in accordance with any relevant policies adopted by the Council	Planning Act 2008 and Community Infrastructure Levy Regulations 2010	HOS with responsibility for Planning	-	Non-Executive
<u>7.267.27</u> Exercise the Council's duties in relation to administration of CIL, including determination of applications to satisfy CIL through the provision of land and/or infrastructure in-kind, and completion of any associated agreements.	Planning Act 2008 and Community Infrastructure Levy Regulations 2010	HOS with responsibility for Planning	-	Non-Executive
<u>7.277.28</u> Exercise the Council's function and powers in respect of temporary changes to planning legislation introduced by the Business and Planning Act.	Town and Country Planning Act 1990 S74A to S74D and Town and Country Planning Act 1990 S93A to S93F	HOS with responsibility for Development Management	-	Non-Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
8. STREET SCENE				
8.1 Exercise the Council's functions under the Highways legislation including authorisation and issue, service, publication, modification and withdrawal of all Notices, Counter notices, objections to Notices, Requisitions for Information, Orders, Directions, and any other documents of a legal nature, and the certification of such documents	All legislation relating to Highways issues	HOS with responsibility for Street Scene	-	Non-Executive / Executive
8.2 Discharge functions relating to control of unauthorised encampments	Criminal Justice and Public Order Act 1994	HOS with responsibility for Development Management	-	Non-Executive
8.3 Exercise powers under Land Drainage Acts and Byelaws made thereunder including entry on to land, service of notices and action requiring works in default up to a value of £20,000 per incident	Land Drainage Acts	HOS with responsibility for Drainage	-	Executive
8.4 Exercise power to collect and dispose of abandoned vehicles	Refuse Disposal (Amenity) Act 1978	HOS with responsibility for Street Scene	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
8.5 Act as necessary to deal with the collection of waste	Environmental Protection Act 1990 Public Health Act, 1936 Refuse Disposal (Amenity) Act, 1978	HOS with responsibility for Refuse and Recycling	-	Executive
8.6 Issue and serve Notices in relation to requirements for type of refuse containers; recycling arrangements and litter abatement	Environmental Protection Act, 1990	HOS with responsibility for Refuse and Recycling	-	Executive
8.7 Execute the provisions relating to abandoned trolleys	Environmental Protection Act, 1990	HOS with responsibility for Street Scene	-	Executive
8.8 Street cleansing	Environmental Protection Act 1990.	HOS with responsibility for Street Scene	-	Executive
8.9 Prepare and amend zoning plans as required by the Environmental Protection Act	Environmental Protection Act, 1990	HOS with responsibility for Street Scene	-	Executive
8.10 Provide bins for litter	Environmental Protection Act, 1990	HOS with responsibility for Environmental Health	-	Executive

Delegated Function		Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
8.11	Decide on the location of new recycling sites (2004/05 Minute 78, page 188)	-	HOS with responsibility for Street scene	-	Executive
8.12	Street Numbering	Public Health Act 1925	HOS with responsibility for street naming		Executive
8.13	Street Naming	Public Health Act 1925	HOS with responsibility for street naming	EM with responsibility for street naming and subject to prior consultation with relevant Ward Members	Executive
8.14	Street Naming and Numbering Policy (minor amendments thereto)	Public Health Act 1925	HOS with responsibility for street naming and numbering	EM for Planning Policy	
8.15	Issue Fixed Penalty Notices for dog fouling	Clean Neighbourhoods and Environment Act 2005	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
8.16	Take appropriate action under the Community Safety Accreditation Scheme	Police Reform Act 2002	HOS with responsibility for Environmental Health	-	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
8.17 Deal with instances of fly posting/unauthorised advertising	Town & Country Planning Act 1990	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
8.18 Deal with instances of unauthorised trading	Local Government (Miscellaneous Provisions) Act 1982	HOS with responsibility for Environmental Health	-	Non-Executive / Executive
8.19 Issue litter clearance notices	Environmental Protection Act 1990	HOS with responsibility for Environmental Health	-	Non-Executive / Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
9. LEISURE, PARKS AND OPEN SPACES				
9.1 Grant or refuse permission for the use of leisure land including Parks, Recreation Grounds, Gardens, Commons and open spaces and all other recreational facilities in accordance with approved policies	Open Spaces Act 1906 Public Health Acts 1875 – 1961 (as amended) Local Government Act 1972	HOS with responsibility for Parks	Subject to agreement of HOS with responsibility for Legal in respect of Common land	Executive
9.2 Deal with letting or hiring of sports facilities and leisure facilities provided by the Council	Public Health Acts Amendment Act 1907 The Public Health Acts 1925 and 1961 Reigate Corporation Act 1945 Local Government Act 1972 Local Government (Miscellaneous Provisions) Act 1976	As appropriate: HOS with responsibility for Parks HOS with responsibility for Leisure	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
9.3 Close parks and pleasure grounds or part thereof or allow their use for a show or other special purpose, in particular, the letting of Redhill and Earlswood Commons and Reigate Heath for Fairs, Circuses and similar events	Public Health Acts Amendment Act 1890 as amended by the Public Health Act 1961	HOS with responsibility for Parks	HOS with responsibility for Legal	Executive
9.4 Deal with any applications affecting access over, or laying of services in, over or under common land or leisure land	Metropolitan Commons (Banstead) Supplemental Act 1893 Reigate Corporation Act 1945	HOS with responsibility for Legal	EM with responsibility for Open Spaces and Banstead Commons Conservators where appropriate	Executive
9.5 Grant Grazing and Haycutting Licences	-	HOS with responsibility for Parks	-	Executive
9.6 Grant Catering, Fishing and Boating Licences	Local Government (Miscellaneous Provisions) act 1976	HOS with responsibility for Parks	-	Executive
9.7 Manage and control the Council's statutory/non-statutory allotment sites	Allotment Acts 1908-1950	HOS with responsibility for Allotments	-	Executive

Delegated Function	Act(s)	Officer(s)	Consultation Required With	Non-Executive / Executive Function
9.8 On the basis that every effort is made to achieve good value in terms of price and quality, negotiate and enter into contracts with Theatre Companies, producers, artistes or theatrical managements, up to the value of £150,000 without employing the tender process, in accordance with Contract Procedure Rules	-	HOS with responsibility for Theatre	EM with responsibility for Finance, CFO and MO	Executive
9.9 Deal with all matters relating to burial, the grant of Burial Rights, subscriptions and memorials	Local Government Act 1972	HOS with responsibility for Cemeteries	-	Executive
9.10 Agree all consultations and amendments to Dog Control Orders	Dog Control Orders (Procedures) Regulations 2006	HOS with responsibility for Parks	EM with responsibility for Parks and the Ward Members	Executive
9.11 Enter into Service Level Agreements for the management and operation of greenspaces and countryside areas such as the Downlands Countryside Management Service; Reigate Heath; Banstead Commons Conservators, Earlswood Common	-	HOS with responsibility for Neighbourhood Operations	EM with responsibility for Parks and Countryside	Executive
9.12 To enter into Management Agreements (including the appointment of RBBC representatives where appropriate) for the operation of community focussed groups established in the Borough eg Jubilee Woodlands, Tadworth		Relevant HOS	HOS with responsibility for Legal and Governance Relevant EM	Executive

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Procedure Rule 6 – Policy Framework and Budget

6.1 The Framework for Executive Decisions

6.1.1 The Council will be responsibly for the adoption of its budget and policy framework as set out in Article 4. Once a policy framework and budget is in place, it will be the responsibility of the Leader to implement it.

6.2 Process for Development the Framework

- 6.2.1 The Leader will publicise by any methods that he/she feels appropriate, e.g. on the Council's website or in local press, a timetable for making proposals to the Council for the adoption of any plan, strategy or budget that forms part of the policy framework and budget and its arrangements for consultation after publication of those initial proposals.
- 6.2.2 The Chairman of the Overview and Scrutiny Committee will also be notified.
- 6.2.3 The consultation period shall be not less than 8 weeks.
- 6.2.4 At the end of that period, the Leader (or Executive decision maker) will then draw up firm proposals for submission to Council having regard to the consultation responses, including any from the Overview and Scrutiny Committee
- 6.2.5 Once the firm proposals have been approved, the Proper Officer will refer them at the earliest opportunity to the Council for decision.
- 6.2.6 In reaching a decision, the Council may adopt the proposals, amend them, refer them back to the Executive decision maker for further consideration, or in principle, substitute its own proposals in their place.
- 6.2.7 If it accepts the recommendation without amendment, the Council may make a decision which has immediate effect.
- 6.2.8 Otherwise, it may only make an in-principle decision
- 6.2.9 In either case, the decision will be made on the basis of a simple majority of votes cast at the meeting
- 6.2.10 The decision will be publicised in accordance with Article 4 and a copy shall be placed on the Mod Gov library.
- 6.2.11 An in-principle decision will automatically become effective 5 clear working days from the date of the Council's decision, unless the Leader has informed the Proper Officer in writing within that period that he/she objects to the decision becoming effective and provides reasons why
- 6.2.12 In that case, the Proper Officer will call a Council meeting within a further 15 working days
- 6.2.13 At that meeting the Council will be required to re-consider its decision and the Leader's written submission.

6.2.14 The Council may:

- a. Approve the Executive decision maker's recommendation by a simple majority of votes cast at the meeting; or
- b. Approve a different decision which does not accord with the recommendation of the Executive decision maker by a simple majority

6.2.15 The decision shall then be made public in accordance with Article 4, and shall be implemented immediately

6.2.16 In approving the policy framework and budget, the Council will also specify the extent of virement within the budget and degree of in-year changes to the policy framework which may be undertaken by the Leader (or Executive decision maker) in accordance with Procedure Rules 6.5 and 6.6 (virement and in-year adjustments.)

6.2.17 Any other changes to the policy framework and budget are reserved to the Council.

6.2.18 Once the policy framework and budget has been established, it will be annually costed to ~~from~~ the 'Approved Budget'

6.2.19 This budget will then be recommended by the Leader (or Executive decision maker) to the Council as their budget requirement for that financial year.

6.2.20 Once approved by the Council the budget will then form the basis for the levying of Council Tax.

(NOTE: A flow chart showing the decision making process for Policy Framework documents (Article 4) is set out in Procedure Rule 6 Annex 1)

6.3 Decision Outside the Policy Framework and Budget

6.3.1 Subject to the provisions of Procedure Rule 6.5 the Leader (or Executive decision maker) may only take decisions which are in line with the policies in place at that time and any associated budgets.

6.3.2 If the Leader (or Executive decision maker) wishes to make a decision which is contrary to the policies, or not in accordance with the approved budget, then that decision may only be taken by the Council, subject to Procedure Rule 6.4 below.

6.3.3 If the Leader (or Executive decision maker) wants to make such a decision, advice shall be taken from the Monitoring Officer and the Chief Finance Officer.

6.3.4 If the advice of either of those Officers is that the decision would not be in line with the existing budget and/or policy, then the decision must be referred to the Council for decision, unless the decision is a matter of urgency, in which case the provisions in Procedure Rule 6.4 shall apply.

6.4 Urgent decisions outside the Policy Framework and Budget

Procedure Rule 6 – Policy Framework and Budget

- 6.4.1 This procedure covers decisions contrary to the current policies of the Council and not in accordance with the budget.
- 6.4.2 The Leader (or Executive decision maker) may take a decision which is contrary to the Council's policy framework or not in accordance with the budget approved by Full Council if the decision is a matter of urgency.
- 6.4.3 However, the decision may only be taken:
- i. If it is not practical to convene a quorate meeting of the full Council; and
 - ii. If the Chairman of the Overview and Scrutiny Committee agrees that the decision is a matter of urgency
- 6.4.4 The reasons why it is not practical to convene a quorate meeting of full Council and the Chairman (or in his/her absence, the Vice Chairman) of the relevant Overview and Scrutiny Committee's consent to the decision being taken as a matter of urgency must be noted on the record of the decision.
- 6.4.5 In the absence of the Chairman of the Overview and Scrutiny Committee the consent of the Mayor or in his absence the Deputy Mayor will be sufficient.
- 6.4.6 Following the decision, the decision maker will provide a full report to the next available Council meeting explaining the decision, the reasons for it and why the decision was treated as a matter of urgency.

6.5 Virement

- 6.5.1 The Council operates a series of Service budgets which form the basis of the Council's overall budget requirement.
- 6.5.2 Steps taken by the Leader to implement Council policy shall not exceed those budgets allocated to each budget area.
- 6.5.3 However, the Leader shall be entitled to vire across service budget areas up to a maximum of £250,000 per request.
- 6.5.4 Beyond that limit, approval to any virement across service budget areas shall require the approval of the full Council (see Annex 3 (Scheme for Amendment of the Revenue Budget) to Procedure Rule 7 – Financial, for further details.)

6.6 In-year Changes to Policy Framework

- 6.6.1 The responsibility for agreeing the Policy framework and budget lies with the Council, and decisions by the Leader / Executive Decision Maker, individual Members of the Executive or Officers, or joint arrangements discharging executive functions must be in line with it.
- 6.6.2 No changes to any policy and strategy which make up the policy framework may be made by those bodies or individuals except those changes:

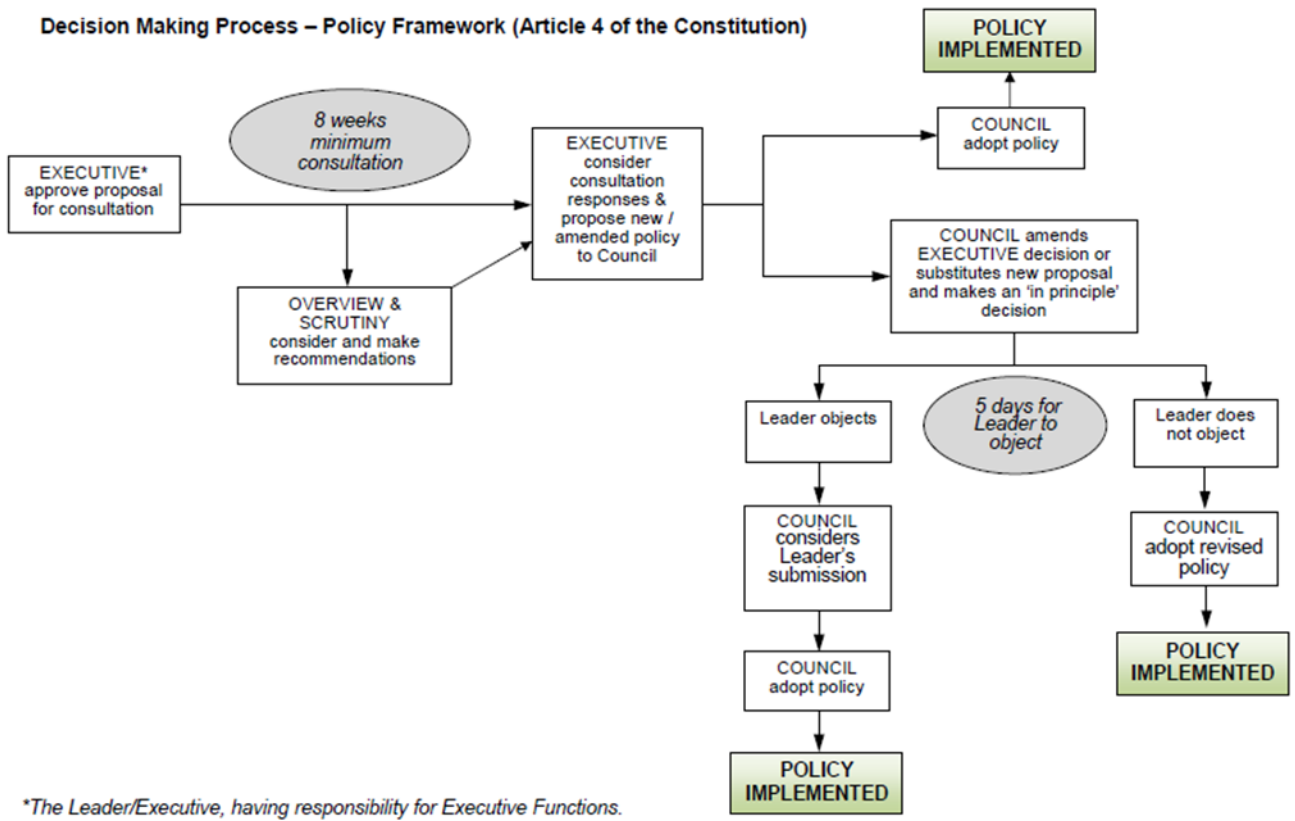
Procedure Rule 6 – Policy Framework and Budget

- i. Which will result in the closure or discontinuance of a service or part of service to meet a budgetary constraint;
- ii. Necessary to ensure compliance with the law, ministerial direction or Government guidance;
- iii. In relation to the policy framework in respect of a policy which would normally be agreed annually by the Council following consultation, but where the existing policy document is silent on the matter under consideration.

6.7 Call-in of decisions outside the Policy Framework and Budget

- 6.7.1 Where the Overview and Scrutiny Committee is of the opinion that an Executive decision is, or if made would be, contrary to the policy framework, or contrary to or not wholly in accordance with the Council's budget, then it shall seek advice from the Monitoring Officer and/or Chief Finance Officer.
- 6.7.2 The process for the Call-in of such decisions is set out in Procedure Rule 5 – Overview and Scrutiny Committee

Decision Making Process – Policy Framework (Article 4 of the Constitution)



**The Leader/Executive, having responsibility for Executive Functions. Please refer to the Responsibility for Functions in Part 3 of the Constitution.*

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Financial Procedure Rules

PURPOSE

The Council is required by law to conduct its business efficiently and to ensure that it has sound financial management policies in place, to which it strictly adheres. Part of this process is the establishment of Financial Procedure Rules, which set out the financial policies of the Council. Financial Procedure Rules apply to every Member and Officer of the Council and anyone acting on its behalf.

The Financial Procedure Rules provide the framework for managing the Council's financial affairs and for resources that the Council and its officers manage on behalf of others. The Rules identify the financial responsibilities of Council, the Leader/Executive, the Audit Committee, other Members, the Head of Paid Service, the Chief Finance Officer, the Monitoring Officer, Directors and Heads of Service, and those other officers reporting directly to a Head of Service.

The Chief Finance Officer is the Officer required by Section 151 of the Local Government Act to be responsible for the proper administration of the Council's financial affairs. They are the financial advisor to the Council and exercise control over all financial matters, accounting records and control systems.

The Financial Procedure Rules set out the minimum requirements to be followed and must be read in conjunction with the information and guidelines set out in the Council's Financial Practice Notes which are published on the Council's intranet under the Finance section.

The Financial Procedure Rules are to be read in conjunction with the section on Responsibility for Functions and the Officer Scheme of Delegation at Part 3 of the Constitution.

They comprise the following sections:

1. Responsibilities
2. Internal Control
3. Risk Management and Insurance
4. Preventing Financial Irregularities
5. Internal Audit
6. External Audit
7. Annual Statement of Accounts
8. Accounting Policies
9. The Revenue Budget
10. Administration of Amendments to the Revenue Budget (Virements)
11. In-Year Revenue Budget Monitoring and Management
12. Treatment of Year End Revenue Budget Carry-Forwards
13. Revenue Budget Reserves

14. Capital Programme and Capital Funding
15. Contract Monitoring
16. Security of Assets
17. Disposal of Assets
18. Inventories, Stocks and Stores
19. Petty Cash and Imprest Accounts
20. Charitable Trust Funds
21. Financial Information Systems
22. Partnership and External Funding Arrangements
23. Treasury Management
24. Payments to Officers and Members
25. Ordering and Paying for Work, Goods and Services
26. Income Collection and Debt Management
27. Banking Arrangements
28. Taxation

Annex 1 – WRITE OFF PROCEDURES FOR BAD DEBTS

Annex 2 – GUIDANCE ON THE DESTRUCTION OF DOCUMENTS

Annex 3 – SCHEME FOR AMENDMENTS OF THE REVENUE BUDGET

Annex 4 – PROCEDURE FOR REPORTING CONTRACT
OVER/UNDERSPENDS

Application

Financial Procedure Rules apply to all of the Council's financial activities.

Financial management covers all financial accountabilities in relation to the running of the Council, including the Policy and Budget Framework and these Procedure Rules.

The Financial Procedure Rules apply to every Member and Officer of the Council, and to trustees, directors and officers of council-related trusts, and of any council-related party, trust or company, and to anyone acting on its behalf.

Directors and Heads of Service, and those other officers reporting directly to a Head of Service must inform the Chief Finance Officer of any matter within their area of responsibility which is likely to have significant financial consequences. All financial implications in any report prepared for Members must be referred to the Chief Finance Officer for approval and must be presented in the manner agreed with the Chief Finance Officer.

Directors and Heads of Service, and those other officers reporting directly to a Head of Service must consult with Chief Finance Officer with respect to any matter within their area of responsibility which is likely to materially affect the finances of the Council before any commitment is incurred and before any report is made to Members.

Officers must read these procedure Rules in conjunction with the other documents which form part of the Council's Constitution.

An Officer to whom a responsibility is delegated under these Rules may authorise another Officer to act on their behalf but accountability remains with the authorising Officer.

Officers are required to be aware of the relevant Financial Practice Notes and other guidance issued by the Chief Finance Officer for amplification of these Procedure Rules.

Consequences of Non-Compliance

All Members and Officers must exhibit the highest standards of probity when they deal with the Council's finances. It is a disciplinary offence for an Officer to breach these Rules, and a Member who breaches them may be the subject of a complaint that they are in breach of the Members' Code of Conduct.

All Members and officers have a duty to act if they consider the Rules are being broken. In such cases, Members must inform the Monitoring Officer. Officers must inform their line manager (unless that person is suspected of being involved) and the Chief Finance Officer and the Monitoring Officer. The Chief Finance Officer will inform Internal Audit. In all cases the Council's Whistleblowing and Anti-Fraud Policies will be followed.

If any Officer is in any doubt about the appropriate action required, they must consult their Director or Head of Service in the first instance. Advice can also be sought from Internal Audit before proceeding.

Reference must also be made to the Council's Anti-Fraud, Anti-Corruption, Anti-Money Laundering and Whistleblowing Policies.

Waiver

On rare occasions, Officers are faced with an emergency and may need to act swiftly. For the purpose of these Procedure Rules, an emergency constitutes an event which has arisen and must be dealt with before the next meeting of the Executive and which could not have been foreseen, and not an event which has become an emergency through lack of sufficient planning or forethought. It is recognised that, in these circumstances, officers need to use their best judgement, balancing the needs of the service, severity of the emergency and the financial consequences of their actions. Detailed notes of actions taken must be kept and wherever possible officers must seek clearance from their Director or the Head of Paid Service.

Officers must seek retrospective approval for their actions. They must contact their Director who will be responsible for co-ordinating such information and reporting the matter to the Chief Finance Officer.

1. RESPONSIBILITIES

Overview

- 1.1 The principles of sound financial management, proper exercise of responsibility and accountability, as set out in these Rules, must be applied in all circumstances.
- 1.2 All Members and Officers have a general responsibility to provide for the security of assets under their control, and for ensuring the use of these assets is legal, properly authorised, provides value for money and achieves best value.

Council, Leader/Executive and other Committees

- 1.3 The roles and responsibilities of the Council, Leader/Executive and other Committees, in respect of the Budget Framework, are set out in the Articles to this Constitution:
 - (i) The Council is responsible for approving the Policy Framework and Annual Budget;
 - (ii) The Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the Policy Framework;
 - (iii) The Council is responsible for setting the level at which the Leader/Executive may reallocate (vire) budget funds from one service to another;
 - (iv) The Council is responsible to approving supplementary budgets; and
 - (v) The Leader/Executive is responsible for taking in-year decisions on resources and priorities, in order to deliver the Policy Framework within the financial limits set by the Council.
- 1.4 The Audit Committee is established by Council. It has right of access, through the Chief Finance Officer, to all the information it considers necessary to fulfil its functions, and can consult with internal and external auditors. It is responsible for making sure the Council has appropriate financial management systems and processes in place, and for checking compliance with them

Corporate Governance

- 1.5 The Audit Committee is responsible for approving the Council's Code of Corporate Governance and reviewing the Council's governance arrangements.
- 1.6 The Monitoring Officer is responsible for preparing the Code of Corporate Governance, in line with CIPFA/SOLACE guidance, and promoting it throughout the Council.
- 1.7 Directors and Heads of Service, and those other officers reporting directly to a Head of Service shall ensure compliance with the Code.
- 1.8 The following apply to the person or postholder vested with the responsibilities of these roles and do not necessarily correspond with the name of an individual post in the management structure.

The Head of Paid Service

- 1.9 The Head of Paid Service is responsible for the corporate and overall strategic management of the Council as a whole. They must report to and provide information to the Council, Leader/Executive, Overview and Scrutiny, Audit and other committees. They are responsible for establishing a framework for management direction and standards, and for monitoring the performance of the organisation.

The Chief Finance Officer

- 1.10 The Chief Finance Officer has statutory duties in relation to the financial administration and stewardship of the Council. This statutory responsibility cannot be overridden. The statutory duties arise from:
 - (i) Section 151 of the Local Government Act 1972;
 - (ii) The Local Government Finance Act 1988;
 - (iii) The Local Government and Housing Act 1989;
 - (iv) The Local Government Act 2003;
 - (v) The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 and amendment regulations; and
 - (vi) The Accounts and Audit Regulations 2015 and subsequent updates.
- 1.11 The Chief Finance Officer is responsible for:
 - (i) The proper administration of the Council's financial affairs;
 - (ii) Setting and monitoring compliance with financial management standards;
 - (iii) Advising on the corporate financial position and on the key financial controls necessary to secure sound financial management;
 - (iv) Providing financial information;
 - (v) Preparing the Budget and capital programme;
 - (vi) Treasury management; and

- (vii) Advising Council on prudent levels of Reserves for the Council, in accordance with Section 25 of the Local Government Act 2003.
- 1.12 Section 114 of the Local Government Finance Act 1988 requires the Chief Finance Officer to report to Council, Leader/Executive and the Council's External Auditor, if the Council or one of its officers:
- (i) Has made, or is about to make, a decision which involves incurring unlawful expenditure;
 - (ii) Has taken, or is about to take, an unlawful action which has resulted in, or would result in a loss or deficiency to the Council; and
 - (iii) Is about to make an unlawful entry in the Council's accounts.
- 1.13 Section 114 of the 1988 Act also requires:
- (i) The Chief Finance Officer to nominate a properly qualified Officer to deputise should they be unable to perform the duties under Section 114 personally;
 - (ii) The Council to provide the Chief Finance Officer with sufficient staff, accommodation and other resources – including legal advice, where this is necessary – to carry out the duties under Section 114; and
 - (iii) Should a situation arise whereby the Chief Finance Officer is not a member of the Corporate Governance Group, then an appropriate protocol will be submitted, for approval by Council, to facilitate access to this group, to allow him/her to fulfil their statutory duties.
- 1.14 In these Financial Procedure Rules any reference to Chief Finance Officer includes any appropriate senior Officer acting on behalf of, and with the authority of the Chief Finance Officer.
- 1.15 The Chief Finance Officer is responsible for maintaining a continuous review of Financial Procedure Rules and for submitting any additions or changes, necessary to Council, for approval. The Chief Finance Officer is also responsible for reporting, where they think appropriate, breaches of the Rules to the Council and/or to the Leader/Executive.
- 1.16 The Chief Finance Officer is responsible for issuing Financial Practice Notes, advice and guidelines to underpin Financial Procedure Rules which Members, Officers and others acting on the Council's behalf are required to follow.

The Monitoring Officer

- 1.17 The Monitoring Officer is responsible for promoting and maintaining high standards of conduct and providing support to the Audit Committee. The Monitoring Officer is also responsible for reporting any actual or potential breaches of the law, or maladministration, to the Council and/or Leader/Executive.

The Monitoring Officer and Chief Finance Officer

- 1.18 The Monitoring Officer and the Chief Finance Officer, acting together or individually (but in consultation with each other), are responsible for advising the Council, or Leader/Executive, about whether a decision is likely to be contrary to, or not wholly in accordance with, the Budget. Actions that may be contrary to the Budget include:
- (i) Initiating a new policy;
 - (ii) Committing expenditure, in future years, above the budget level;
 - (iii) Incurring transfers above the virement limits;
 - (iv) Causing the total expenditure financed from council tax, grants and corporately held Reserves to increase beyond the agreed Policy and Budget Framework;
 - (v) Transfers from Reserves that are not part of the approved Budget strategy; and
 - (vi) Increasing the level of borrowing beyond that approved in the Treasury Strategy and the Council's prudential indicators.

Directors and Heads of Service, and those other officers reporting directly to a Head of Service

- 1.19 Directors, Heads of Service, and those other officers reporting directly to a Head of Service are responsible for:
- (i) Ensuring that Executive members are advised of the financial implications of all proposals and that the financial implications have been agreed by the Chief Finance Officer, prior to Leader/Executive approval.
 - (ii) Ensuring compliance with Contract Standing Orders and signing contracts, on behalf of the Council, in accordance with them; and
 - (iii) Controlling and monitoring income and expenditure within the approved Budget, and must ensure that anticipated variations, between budget and actual, are highlighted to the Chief Finance Officer, or their representative, at the earliest opportunity.
- 1.20 It is the responsibility of the Directors and Heads of Service, and those other officers reporting directly to a Head of Service, to consult with the Chief Finance Officer and seek approval on any matter liable to affect the Council's finances, before any commitments are made.
- 1.21 Directors, Heads of Service and those other officers reporting directly to a Head of Service are responsible for ensuring that all staff are aware of the existence of, and, in consultation with the Chief Finance Officer, receive training in the use and content of the Financial Procedure Rules, Financial Practice Notes and other internal regulatory documents and that they comply.

2. INTERNAL CONTROL

Overview

- 2.1 The Council is a complex organisation and therefore requires internal controls to manage and monitor progress towards strategic objectives. It has to meet statutory obligations; internal controls help identify, meet and monitor compliance with these obligations.
- 2.2 Internal control refers to the systems of control devised by management to help ensure the Council's objectives are achieved in a manner that promotes economic, efficient and effective use of resources and that the Council's assets and interests are safeguarded.
- 2.3 The Chief Finance Officer has a professional responsibility to ensure that the Council's financial systems are sound and must approve any new developments or planned changes.
- 2.4 The accounting procedures adopted by the Council must reflect recommended professional practices. Any material departure must be acceptable to the Chief Finance Officer and the Council's External Auditors.

Key Control Requirements

- (i) Members and Officers must understand and abide by their roles and responsibilities to ensure clear accountability;
 - (ii) Accurate, complete and timely data exists to enable the compilation of performance management information and the setting of targets, budgets and plans
 - (iii) Proper warning must be provided of deviations from targets, plans and budgets that require management attention; and
 - (iv) Operational systems and procedures must be secure from all forms of risk and disruptions.
- 2.5 The Chief Finance Officer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They must ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.
- 2.6 It is the responsibility of Directors and Heads of Service, and those other officers reporting directly to a Head of Service to establish sound

arrangements for planning, appraising, authorising and controlling their operations, in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.

- 2.7 The system of internal controls is established in order to provide assurance that:
- (i) Proper authorisation procedures are in place and followed
 - (ii) Operations are efficient and effective;
 - (iii) Financial information and reporting is reliable;
 - (iv) Relevant regulations are complied with; and
 - (v) Probity is assured and risk of loss, either accidental or fraudulent minimised
- 2.8 Managerial control systems must exist to define policies, set objectives and plans, monitor financial and other performance indicators and to take appropriate anticipatory and remedial action. The key objective of these systems is to promote ownership of the control environment by defining roles and responsibilities.
- 2.9 Financial and operational control systems and procedures must include physical safeguards for assets, segregation of duties, authorisation and approval procedures. The general ledger and associated financial systems that are managed by the Finance team constitute the Council's prime accounting records; all other Council systems that hold financial data will be deemed to be subsidiary to the general ledger.
- 2.10 An effective internal audit function is required by the Accounts and Audit (England) regulations (2015) and must operate in accordance with the Public Sector Internal Audit Standards and with any other statutory obligations and regulations. Internal Audit will undertake effective reviews of systems and procedures on a regular basis.

3. RISK MANAGEMENT AND INSURANCE

Overview

- 3.1 All organisations, whether they are in the private or public sectors, face risks to people, property and continued operations. Risk is defined as the chance or possibility of loss, damage or injury caused by an unwanted or uncertain action or event. Risk Management is the planned and systematic approach to the identification, evaluation and control of risk.

- 3.2 Insurance has been the traditional means of protecting against loss but this cannot be seen as the complete answer. By reducing, or even preventing, the incidence of losses (whether they result from crime or accident) the Council will benefit from reduced costs of providing insurance cover and will also avoid the disruption and wasted time caused by losses and insurance claims.
- 3.3 Part 2 of the Accounts and Audit Regulations 2015 requires the Council to be responsible for ensuring that its financial management is adequate and that it has a sound system of internal control, which facilitates the effective exercise of its functions, including arrangements for the management of risk.
- 3.4 It is the overall responsibility of the Council to approve the Risk Management Strategy and to promote a culture of risk management awareness throughout the Council. The Leader/Executive has overall responsibility for ensuring that the Council addresses risks within its operational activity. The Leader/Executive is responsible for reviewing the effectiveness of risk management and for ensuring that proper insurance exists, where appropriate, to mitigate any risks identified. The Corporate Governance Group reviews the Risk Management Strategy on a three-yearly basis, or more frequently if required.
- 3.5 The Chief Finance Officer is responsible for ensuring proper insurance cover and advising Members and officers accordingly. No other officers have authority to enter into insurance arrangements unless in consultation with the Chief Finance Officer.
- 3.6 Directors, Heads of Service, and those other officers reporting directly to a Head of Service shall promptly notify the Chief Finance Officer and Head of Paid Service, in writing, of all insurable risks, and ensure compliance with the Council's Risk Management Strategy.

Key Control Requirements

- 3.7 The key controls for risk management are:
- (i) Procedures are in place to identify, assess, prevent or contain material known risks, and these procedures are promoted throughout the organisation;
 - (ii) Acceptable levels of risk are determined and insured against where appropriate;
 - (iii) Directors and Heads of Service, and those other officers reporting directly to a Head of Service are responsible for managing relevant risks and are provided with relevant information on risk management initiatives;
 - (iv) Provision is made for losses that might result from the risks that remain;

- (v) Procedures are in place to investigate claims within required timescales; and
- (vi) A full risk management review must be carried out at least every 5 years and a monitoring process must be in place to regularly review the effectiveness of risk management.

3.8 The key controls for insurance are:

- (i) Chief Finance Officer has delegated authority to determine and effect all necessary insurance cover;
- (ii) Directors and Heads of Service, and those other officers reporting directly to a Head of Service must notify the Council's insurers through the Chief Finance Officer of any new assets that require to be insured, or any other changes which might affect the current insurance arrangements; and
- (iii) Directors and Heads of Service, and those other officers reporting directly to a Head of Service must notify the Council's insurers through the Chief Finance Officer of any incidences that might give rise to an insurance claim against the Council, and ensure that they do not admit any liability without the prior agreement of the Council's insurers;

4. PREVENTING FINANCIAL IRREGULARITIES

Overview

- 4.1 The Council will not tolerate fraud and corruption in the administration of its responsibilities whether from inside or outside the Council.
- 4.2 The Council's expectation of propriety and accountability is that Members and officers at all levels will lead by example in ensuring adherence to legal and financial requirements, Rules, procedures and practices.
- 4.3 The Council also expects that organisations it comes into contact with, and persons/companies working on its behalf, will act towards the Council with integrity and without thought or actions involving fraud and corruption.
- 4.4 Detailed guidance on reporting fraud and irregularities is available within the Council's Anti-Fraud, Anti-Money Laundering and Anti-Corruption Policies.

Key Control Requirements

- 4.5 The key controls regarding the prevention of financial irregularities are that:
 - (i) The culture and tone of the Council is one of honesty and opposition to fraud and corruption;

- (ii) All Members and Officers of the Council shall act with integrity and lead by example;
 - (iii) All individuals and organisations associated in any way with the Council will act with integrity;
 - (iv) Directors and Heads of Service, and those other officers reporting directly to a Head of Service are required to deal swiftly and firmly with those who defraud the Council or are corrupt and Internal Audit must be informed at the commencement of any investigation; and
 - (v) Both internal and external audit regularly review the corporate governance of the Council and will draw matters to the attention of the Chief Finance Officer or the Monitoring Officer as appropriate.
- 4.6 The Head of Revenues, Benefits & Fraud, in consultation with the Chief Finance Officer, is responsible for the development and maintenance of an Anti-Fraud and Anti-Corruption policy. Also for an Anti-Money Laundering policy and procedures.
- 4.7 All Members and officers shall conduct themselves to the highest standards. Bribery, corruption, fraud or deception, by Members and officers, will not be tolerated by the Council.
- 4.8 It is a criminal offence for any person to use their position with the Council to accept or ask for any gift, reward or other advantage for work done in an official capacity. Members and officers must also act with absolute honesty when dealing with the assets of the Council and any other assets for which the Council is responsible.
- 4.9 All Members and officers must ensure that any irregularity, or suspected irregularity, involving Council funds, property or other assets for which the Council is responsible, is reported immediately to the Chief Finance Officer. The Chief Finance Officer will decide how such matters should be investigated.

5. INTERNAL AUDIT

Overview

- 5.1 The Chief Finance Officer has statutory for the overall financial administration of the Council's affairs including maintaining an adequate and effective internal audit function. ^[1]_{SEP}

Key Control Requirements

- 5.2 Internal Audit is an independent and objective appraisal function for reviewing the Council's 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. It maintains independence in its planning and operation.

- 5.3 Internal Audit has direct access to the Head of Paid Service, the Leader/Executive and the Council's Audit Committee and has authority to:
- (i) Enter at any time all Council premises or land;
 - (ii) Have unrestricted access to all records, documents and correspondence, including computerised hardware and software relating to any financial and other transactions;
 - (iii) Remove and/or secure any record, document or correspondence of the Council;
 - (iv) Ask questions and receive explanations concerning any matter under examination by Internal Audit; and
 - (v) Obtain from Council officers cash, stores or any other property owned, hired, leased or borrowed by the Council.
- 5.4 The decision to report financial irregularities to the police will be made by the Chef Finance Officer in consultation with the Head of Paid Service.
- 5.5 Internal Audit may report, to any Committee of the Council, matters which are considered to adversely affect the efficient or proper use of the Council's resources.
- 5.6 The Council may, from time to time, be subject to audit, inspection or investigation by other external bodies, such as, HM Revenue and Customs and Government offices, or personnel working on their behalf, who have statutory rights of access. The above principles apply.

6. EXTERNAL AUDIT

Overview

- 6.1 Public Sector Audit Arrangements Limited (PSAA) is a company limited by guarantee and is a subsidiary of the Improvement and Development Agency (IDeA) which is wholly owned by the LGA.
- 6.2 The Secretary of State for Housing Communities and Local Government has specified PSAA as an appointing person under provisions of the Local Audit and Accountability Act 2014. PSAA appoints external auditors to local government bodies that opt into its national scheme. This authority has opted in.

- 6.3 The Council's annual statement of accounts is scrutinised by the External Auditor, appointed by PSAA, who must be satisfied that it presents fairly the financial position of the Council and its income and expenditure for the year in question and complies with legal requirements.
- 6.4 The Chief Finance Officer is responsible for working with the External Auditor and for advising the Council, Leader/Executive, Audit Committee, Directors and Heads of Service, and those other officers reporting directly to a Head of Service on their responsibilities in relation to external audit. The External Auditor has the same rights of access as Internal Audit to all documents, which are necessary for audit purposes.

Key Control Requirements

- 6.5 The duties of the External Auditor are governed by the Local Audit and Accountability Act 2014 under which the External Auditor needs to satisfy themselves that:
- (i) that the accounts comply with the requirements of the enactments that apply to them;
 - (ii) that proper practices have been observed in the preparation of the statement of accounts, and that the statement presents a true and fair view; and
 - (iii) that the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 6.6 External auditors are appointed normally for a minimum period of five years.

7. ANNUAL STATEMENT OF ACCOUNTS

Overview

- 7.1 The Chief Finance Officer is responsible for ensuring that the annual Statement of Accounts is prepared in accordance with the '*Code of Practice on Local Authority Accounting*' based on International Financial Reporting Standards (CIPFA/LASAAC) and other regulations, codes and guidance in force, from time to time.
- 7.2 The Chief Finance Officer has the authority to make such amendments to the treatment of the Council's transactions, as are in the overall interest of the Council, including optimising of the capital financing position and the management of approved Reserves, within the framework approved by the Council.
- 7.3 The Audit Committee is responsible for approving the annual Statement of Accounts.

8. ACCOUNTING POLICIES

Overview

8.1 The Chief Finance Officer is responsible for the preparation of the Council's Statement of Accounts, in the format required by the '*CIPFA Code of Practice on Local Authority Accounting: A Statement of Recommended Practice, for the financial year ending 31 March*'. The Accounts are prepared with reference to approved accounting policies.

Key Control Requirements

- 8.2 The key controls for accounting policies are that:
- (i) Suitable accounting policies are selected, approved and applied consistently;
 - (ii) Judgements are made and estimates prepared which are reasonable and prudent;
 - (iii) Statutory and other professional requirements are observed to maintain proper accounting records; and
 - (iv) All reasonable steps have been taken for the prevention and detection of fraud and other irregularities.
- 8.3 The Chief Finance Officer is responsible for selecting accounting policies and ensuring that they are approved and applied consistently and in accordance with relevant guidelines and regulations.
- 8.4 The Chief Finance Officer is responsible for determining the accounting procedures and records for the Council. Such procedures shall include procedures and timetables for the preparation of the Budget and the Council's financial statements.
- 8.5 Proper accounting records are one of the ways in which the Council discharges its responsibility for stewardship of public resources. The Council has a statutory responsibility to prepare its annual accounts to present fairly its operations during the year. These are subject to review by External Audit. This provides assurance that the accounts are properly prepared and proper accounting practices have been followed and that arrangements have been made for securing economy, efficiency and effectiveness in the use of Council resources.
- 8.6 The key controls for accounting records and returns are:
- (i) All Members and Officers operate within the Council's established financial framework;

- (ii) All the Council's transactions, material commitments and contracts and other essential accounting information are recorded completely, accurately and on a timely basis in the Council's general ledger to a level of detail determined by the Chief Finance Officer;
- (iii) Procedures must be in place to enable accounting records to be reconstituted in the event of failure;
- (iv) Reconciliation procedures must be carried out to ensure transactions are recorded correctly; and
- (v) The Chief Finance Officer may from time-to-time issue requirements for accounting records or procedures which must be adhered to by all Officers to ensure that the Council meets the statutory requirements of audit.

9. THE REVENUE BUDGET

Overview

- 9.1 The Chief Finance Officer is responsible for ensuring that a revenue budget is prepared, on an annual basis, for consideration by the Leader/Executive, before submission to Council. The process for budget preparation and approval is set out in the Policy and Budget Framework Rules in this Constitution.
- 9.2 The Chief Finance Officer also has a responsibility, under Section 25 of the Local Government Act 2003, to comment on:
- (i) The robustness of the annual estimates submitted to Council for approval; and
 - (ii) The adequacy of financial Reserves.
- 9.3 It is the responsibility of Directors, Heads of Service, and those other officers reporting directly to a Head of Service, to ensure that the budget estimates, reflecting agreed service plans, are submitted to the Chief Finance Officer, and that these estimates are prepared in line with guidance issued by the Leader/Executive.
- 9.4 The Chief Finance Officer is responsible for issuing guidance on the general content of the Budget, as soon as possible following approval by Council.

Key Control Requirements

- 9.5 Budget Management ensures that resources allocated by the Council are used for their intended purposes and that these resources are properly accounted for. Budgetary control is a continual process enabling the Council to review and adjust its budget targets during the financial year. It also

provides the mechanism to call to account managers responsible for defined elements of the budget.

- 9.6 By identifying and explaining variances against budgetary targets, the Council can identify changes in trends and resource requirements at the earliest opportunity. The authority itself operates within an Approved Budget approved annually by Council based on a recommendation from the Leader/Executive, in accordance with the Policy & Budget Framework Procedure rules.
- 9.7 The Approved Budget is the aggregated resources required by the Council to fulfil its policy commitments for that year. The Approved Budget can therefore be defined as:
- (i) The budget requirement established for Council Tax purposes (including contingencies); and
 - (ii) Reserves.
- 9.8 Following approval of the Budget by Council the Chief Finance Officer has delegated authority to implement technical adjustments to ensure that any late notifications from Government or other minor adjustments are actioned ready for the start of the new financial year.
- 9.9 During the year the Leader/Executive may approve changes within the approved budget, to accord with changes in the way that the Council is operating and to react to changes within its operating environment.
- 9.10 The effects of these changes will be recorded as the Management Budget against which budgetary control processes will then operate.
- 9.11 To ensure that the Council does not overspend, each Budget Holder is required to manage their own income and expenditure within the cash limit set within the Management Budget.
- 9.12 The structure of the budget and therefore the statement of the accounts will determine the level of detail on which financial control and management will be exercised. The structure will shape how the Rules around virement will operate, the operation of cash limits and will set the level at which funds may be re-allocated within budgets.
- 9.13 The key controls for the budget structure are:
- (i) Compliance with all legal requirements;
 - (ii) Compliance with the '*CIPFA Code of Practice on Local Authority Accounting in Great Britain*'; and
 - (iii) To allow the budget to be divided into meaningful parts, for each of which accountability can be clearly allocated.

- 9.14 The key controls for managing and controlling the revenue budget are:
- (i) The Council shall approve a revenue budget and Council Tax in accordance with the relevant legislation;
 - (ii) That Leader, Members of the Executive and the Overview and Scrutiny Committee are provided with all financial information that they need to determine policy and review performance respectively;
 - (iii) Each £ of budgeted income and expenditure is allocated to a named budget holder;
 - (iv) Budget holders must be responsible for income and expenditure against the budget that is allocated to them;
 - (v) Budget holders must accept accountability for their budgets and the level of service to be delivered;
 - (vi) Budget holders must follow an approved certification process for all expenditure;
 - (vii) Income and expenditure must be properly accounted for and recorded;
 - (viii) Performance levels/levels of service must be monitored in conjunction with the budget and necessary action taken to align service outputs and budget;
 - (ix) Any contingency budgets are the responsibility of the Chief Finance Officer who must be responsible for approving expenditure against any such contingency;
 - (x) Where in the opinion of the Chief Finance Officer actual or proposed expenditure is likely to result in a budget overspend, the Head of Service concerned must take appropriate management action and/or seek a virement to offset this overspend;
 - (xi) In accordance with the Employment Procedure Rules, the salary budgets for the permanent staffing establishment, are ring-fenced and not available for virement without the agreement of the Leader/Executive; and
 - (xii) Budget holders must receive and review budget monitoring reports monthly in accordance with a procedure prescribed by the Chief Finance Officer.

10. ADMINISTRATION OF AMENDMENTS TO THE REVENUE BUDGET (VIREMENTS)

Overview

- 10.1 A virement is the switching of resources between approved estimates (budgets) or heads of expenditure. The scheme is intended to enable the Leader/Executive, Directors, Heads of Service, and those other officers

reporting directly to a Head of Service, to manage budgets with a degree of flexibility within the overall policy framework determined by Council, and therefore to optimise the use of resources.

Key Control Requirements

- 10.2 Where an approved budget is a lump sum budget or contingency, intended for allocation during the year, its allocation will not be treated as a virement provided that:
- (i) The amount is used in accordance with the purpose for which it has been established; and
 - (ii) That Leader/Executive has approved the basis and the terms, including financial limits, on which it will be allocated. Individual allocations, in excess of the financial limits, must be reported to Leader/Executive.
- 10.3 In accordance with the scheme of delegation, which enables the Head of Paid Service to determine and amend staffing structures, movements between salary budgets will not be considered a virement, providing the total cost of staffing remains within the overall sum approved by Council.
- 10.4 It is the responsibility of Directors and Heads of Service, and those other officers reporting directly to a Head of Service to ensure that a proper scheme of delegation has been established, within their sections, and that it is operating effectively. The scheme of delegation must identify officers authorised to act on the Heads of Services' behalf, in respect of payments, income collection and placing orders, together with the limits of their authority.
- 10.5 The Head of Finance (or their nominated representative) has the delegated authority to write off bad debt, stores deficiencies and surplus goods, in accordance with the Scheme of Delegation.
- 10.6 The Head of Paid Service can vire the payroll budget to various budget headings, to facilitate delivery of existing policies.
- 10.7 Directors and Heads of Service can (subject to the conditions below) vire funds, within a budget heading and across budget headings, for which they are responsible.
- 10.8 The Head of Paid Service, in consultation with the Corporate Governance Group, can (subject to the conditions below) authorise budget virements between two services.
- 10.9 All virements must be reported, retrospectively, to the Executive, as part of the Council's budget monitoring procedures.

- 10.10 Full Council approval must be sought for all virements which are outside the Policy and Budget Framework and Financial Procedure Rules.
- 10.11 For the purposes of this Procedure Rule, a budget heading is a line in the estimates, or, as a minimum, at an equivalent level to the standard service subdivision, as defined by CIPFA in its *Service Expenditure Code of Practice*. For capital schemes, the budget headings are considered to be the scheme budgets.
- 10.12 The following conditions apply to all virements:
- (i) Virements will only be permitted where the expenditure is in accordance with the Policy and Budget Framework agreed by Council. Virements are not permitted to fund new initiatives or policies;
 - (ii) There can be no virements from Reserves, building maintenance budgets or central recharges;
 - (iii) No virement, relating to a specific financial year, should be made after 31 March in that year;
 - (iv) The limit, specified for the year, is cumulative for the financial year in which the virement takes place;
 - (v) Virements must be processed in the manner prescribed by the Chief Finance Officer; and
 - (vi) A virement shall not be made if it causes a budget to overspend on its annual allocation.
- 10.13 The Council's scheme for the management of amendments to the Approved Budget (or virement) is administered by the Chief Finance Officer within guidelines set by Council. Any variation from this scheme requires the approval of Council.
- 10.14 The scheme is intended to enable the Leader/Executive, Directors and Heads of Service, and those other officers reporting directly to a Head of Service, to manage budgets with a degree of flexibility within the overall Policy Framework determined by the Council, and therefore optimise the use of resources.
- 10.15 Directors and Heads of Service, and those other officers reporting directly to a Head of Service, are expected to exercise their discretion in managing their budgets responsibly and prudently. They must not support recurring expenditure from one-off sources, savings or additional income, or create future commitments, including full-year effects of decisions made part way through a year, for which they have not identified future resources.
- 10.16 Amendments must only be made in accordance with the following guidelines:
- (i) The limits and authorisation requirements as set out in the Annex below; and

- (ii) Where such a change leaves the originating budget with sufficient funds to meet its commitments.

11. IN-YEAR REVENUE BUDGET MONITORING AND MANAGEMENT

Overview

- 11.1 The Chief Finance Officer is responsible for providing appropriate financial information to enable budgets to be monitored effectively. They must control expenditure against budget allocations and report to the Leader/Executive on a regular (at least quarterly) basis.

Key Control Requirements

- 11.2 It is the responsibility of Directors and Heads of Service, and those other officers reporting directly to a Head of Service, to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Chief Finance Officer. They must report on variances within their own areas. They must also take any action necessary to avoid exceeding their budget allocation and alert the Chief Finance Officer of any problems, or potential problems, at the earliest opportunity.

12. TREATMENT OF YEAR END REVENUE BUDGET CARRY-FORWARDS

Overview

- 12.1 At the end of each financial year, where a policy implementation or a specific project has not been completed because of factors beyond the control of the Budget Holder, this may lead to an underspend against the allocated budget. Where they feel it to be necessary the Budget Holder may make a request to the Chief Finance Officer for the unused budget to be carried forward to the following financial year.
- 12.2 The Chief Finance Officer will determine a set of criteria against which any request will be evaluated.
- 12.3 Once the Chief Finance Officer has confirmed the validity of the request, they will seek the approval of the Leader/Executive to carry that proportion of the Management Budget forward to the next financial year.

Key Control Requirements

- 12.4 Requests for carryovers will only be approved, where there is clear evidence that the situation has arisen by events out of the Budget Holder's control.

- 12.5 Requests will have to prove that the budget being carried forward is still required and the uncompleted works cannot be funded from the Approved Budget for the year into which the carryover is being made.
- 12.6 The Chief Finance Officer is responsible for agreeing the procedures for the treatment of year-end balances, including carrying forward under and overspending on budget headings, and transfers to or from Reserves.

13. REVENUE BUDGET RESERVES

Overview

- 13.1 The Council's scheme of Reserves is administered by the Chief Finance Officer within guidelines set by the Council. Any variation from this scheme requires the approval of the Council.

Key Control Requirements

- 13.2 Under the scheme the Council may determine to set aside (earmark) specific amounts from the Reserves to meet a designated requirement. Earmarking sums ensures that funds are set aside to respond to unquantified risks. Reserves are backed by a risk assessment which explains why they are held.
- 13.3 The Chief Finance Officer will propose a schedule of Reserves each year as part of the budget setting report. In determining that proposal the Chief Finance Officer will consult with the Portfolio Holders with responsibility.
- 13.4 Expenditure funded from any earmarked Reserves can only be made in accordance with the Scheme of Delegation set up for the specific administration of that Reserve.
- 13.5 The scheme of delegation (on Reserves) will include the following:
- (i) the reason for/purpose of the Reserve;
 - (ii) how and when the Reserve can be used; and
 - (iii) the procedure for the Reserve's management and control.
- 13.6 The Chief Finance Officer must ensure that all expenditure funded directly from earmarked Reserves are incorporated into the Management Budget and reported on as part of the Budgetary Control process.
- 13.7 General non-earmarked Reserves are maintained as a matter of prudence to support unforeseen need. The Chief Finance Officer will determine the adequacy of the level of these Reserves, each year as part of the budget setting process.

- 13.8 The scheme of Reserves will be maintained in accordance with the ‘*CIPFA Code of Practice on Local Authority Accounting*’ and agreed accounting policies.
- 13.9 The Chief Finance Officer shall agree all movements between Reserves and provisions and shall report on such as part of reporting the outturn financial performance of the Council annually to the Leader/Executive. Budgetary adjustments may be required as part of this exercise.
- 13.10 For each Reserve established, the purpose, usage and basis of transactions should be clearly identified. Usage of Reserves is to be undertaken in accordance with the Policy and Budget Framework and Scheme of Delegation approved by full Council.
- 13.11 When a Reserve is to be established, the Chief Finance Officer must be satisfied:
- (i) Of the reason for the Reserve, and its purpose; and
 - (ii) That setting up the Reserve complies with the latest version of the ‘*Code of Practice on Local Authority Accounting in the United Kingdom*’.
- 13.12 Contributions, to and from Reserves, must be included in the Council’s accounts, which are approved by the Audit Committee and the Chief Finance Officer.
- 13.13 Control of Reserves shall involve:
- (i) An annual review of the relevance and adequacy of Reserves, as part of the annual budget report;
 - (ii) Quarterly budget monitoring of the Council’s overall revenue position to assess the potential extent of the use of general Reserves in any year; and
 - (iii) Withdrawal from Reserves can be approved by the Leader/Executive, provided that Council has approved the adequacy of Reserves based on the recommendation of the Chief Finance Officer. This will be considered at its annual budget meeting. Any withdrawal from Reserves will be subject to this overall minimum level not being breached.

Provisions

- 13.14 In addition to Reserves, the Council may set aside funds in Provisions for known or estimable risks.

14. CAPITAL PROGRAMME AND CAPITAL FUNDING

Overview

- 14.1 Capital expenditure involves acquiring, leasing (so as to acquire most or all of the value) or enhancing fixed assets with a long-term value to the Council, such as land, buildings, ICT and major items of plant and equipment or vehicles. Capital assets shape the way services are delivered for the long term and create financial commitments for the future in the form of financing costs and revenue running costs.
- 14.2 Capital expenditure forms part of the Council's investment strategy and must be carefully prioritised in order to maximise the benefit of scarce resources.
- 14.3 The Chief Finance Officer is responsible for ensuring that a rolling 5-year Capital Programme is prepared, on an annual basis, for consideration by the Leader/Executive, before submission to Council.
- 14.4 The Chief Finance Officer is responsible for recommend funding for all Capital schemes for approval by the Leader/Executive and Council.

Key Control Requirements

- 14.5 The key controls for capital programmes are:
- (i) The Capital Investment Strategy which sets the framework within which all capital schemes are approved and monitored;
 - (ii) The Asset Management Plan (AMP) which identifies the key assets, their use, value and condition. The AMP will be used as part of the process to determine the priorities when setting the capital programme;
 - (iii) Specific approval is provided by the Council for the programme of capital expenditure and variances of more than a specified percentage (as determined by the Chief Finance Officer) from the original estimate;
 - (iv) Capital Programme funding forecasts, including associated revenue expenditure, must be prepared for approval by the Council; and
 - (v) The Treasury Management Strategy which assesses how the capital programme will be funded in an affordable way.

15. CONTRACT MONITORING

Overview

- 15.1 It is essential that the limited resources available are tightly controlled so that the Council may achieve its objectives.

Key Control Requirements

- 15.2 No tender shall be accepted unless it complies with and is within the tolerance limits set out in the Council's Contract Procedure Rules.
- 15.3 Where expenditure on a capital scheme is spread out over more than one year, a tender may only be accepted if resources have been earmarked in all years concerned.
- 15.4 Directors and Heads of Service, and those other officers reporting directly to a Head of Service must identify and report the projected over-spend or under-spend on any scheme as soon as they are identified. Where the cost of a scheme increases in stages it must be reported at each stage with reference made to all previous increases.
- 15.5 A register must be kept recording amounts due under contracts that provide for payments to be made in instalments .
- 15.6 Any variation in a contract must be in writing and must be authorised by an approved signatory and show any estimated variation in costs which would have a significant impact upon the total cost of the contract.
- 15.7 All payments under such contracts must be made on a certificate signed by the appropriate Head of Service. The certificate must be dated and contain the total contract sum together with the estimated value of works to date and any retentions/liquidated damages withheld.
- 15.8 Where contracts are supervised and managed by persons other than Officers of the Council, the agreement with that person shall stipulate that they must provide to the Council, for inspection by its Officers, all relevant vouchers and documents.
- 15.9 Claims from contractors in respect of matters not clearly within the terms of any existing contracts must be referred to the Monitoring Officer before any settlement is reached.

16. SECURITY OF ASSETS

Overview

- 16.1 The Council holds assets in the form of property, vehicles, ICT, intangible assets, equipment, furniture and other items worth many millions of pounds. It is important that assets, whether they be acquired direct or via a lease are safeguarded and used efficiently in the delivery of services, and that there are arrangements for the security of both assets and service operations.

- 16.2 Directors, Heads of Service, and those other officers reporting directly to a Head of Service, must ensure that records and assets are properly maintained and securely held. They must also ensure that contingency plans for the security of assets and continuity of service, in the event of a disaster or system failure, are in place.
- 16.3 Any disposal of an asset, no longer required by the Council, shall be done in a manner approved by the Chief Finance Officer and in accordance with the relevant law, regulations and government guidance, issued from time to time.

Key Control Requirements

- 16.4 The key controls for the security of assets such as land, buildings, ICT, fixed plant and machinery are:
- (i) Assets must only be used for the business of the Council and must be properly accounted for;
 - (ii) Assets must be secured and available for use when required; and
 - (iii) Assets no longer required must be disposed of so that the Council maximises any benefits arising from the disposal.
- 16.5 An up to date inventory of all readily portable items and those with a purchase value of £1,000 or more and an estimated life in excess of 12 months must be maintained by each Head of Service for their Service Unit, in accordance with guidelines issued by the Chief Finance Officer. The inventory will record the following:
- (i) Description of item;
 - (ii) Value of each item;
 - (iii) Date of purchase;
 - (iv) Security tag number;
 - (v) Make and model;
 - (vi) Serial number; and
 - (vii) Location of the item.
- 16.6 An annual physical inventory check must be undertaken and any discrepancies identified and reported to the Chief Finance Officer. In respect of stores, procedures must be in place to ensure continuous stock takes and the level of stock should be maintained at reasonable levels.
- 16.7 All assets over £1,000 must, as far as practicable, be effectively marked as Council property.
- 16.8 The Chief Finance Officer will issue guidance on the disposal of surplus or obsolete items.

- 16.9 Authorisation from the Chief Finance Officer must be obtained for adjustment to the inventory and of stock records in the event of a loss being incurred.
- 16.10 All items loaned to Members and Officers (e.g. IT equipment) must be separately recorded and an appropriate procedure established to ensure their return.
- 16.11 Maximum limits of cash as specified by the Council's insurers to be held at any one time must not be exceeded without the permission of the Chief Finance Officer. Advice on insurance limits may be obtained from the Council's insurers through the Chief Finance Officer.
- 16.12 Keys to safes and similar receptacles used for the safekeeping of cash must be kept on the person of the responsible Officer at all times. The loss of any such keys must be immediately reported to the Chief Finance Officer.
- 16.13 Secure arrangements must be made for the preparation and holding of pre-printed cheques, stock certificates, bonds and other financial documents.
- 16.14 Whenever unauthorised entry, burglary or criminal damage occurs the matter must be reported immediately to the police and the Chief Finance Officer.

17. DISPOSAL OF ASSETS

Overview

- 17.1 It would be unsatisfactory and inefficient for the cost of operating assets to outweigh their benefits. Obsolete, non-repairable or unnecessary assets should be disposed in the cost-effective way for the Council.

Key Control Requirements

- 17.2 Assets must be disposed of at the most appropriate time, only when it is in the best interests of the Council, and at the best price reasonably obtainable. For items of significant value, disposal must be by competitive tender or public auction.
- 17.3 Where no quotation/tenders have been received or the auctioneer indicates that due to the lack of marketability they are unable to sell the item, and the Chief Finance Officer agrees, the item must be advertised internally for disposal to Officers by the invitation of written offers, the highest offer to be accepted.

17.4 Where items have to be written off and disposed of the write off must be approved in accordance with the following limits:

- | | | |
|-------|--------------------------------|--|
| (i) | Items valued up to £1,000 | Head of Service ^[L] _{SEP} |
| (ii) | Items valued £1,000 to £10,000 | Service Director |
| (iii) | Items valued over £10,000 | Chief Finance Officer in consultation with the Portfolioholder for Finance |

18. INVENTORIES, STOCKS AND STORES

Overview

18.1 Directors, Heads of Service, and those other officers reporting directly to a Head of Service, must be responsible for the proper custody of stocks and stores held and shall see that all stocks and stores under their supervision are subject to an effective system of stock recording and control and stocktaking.

Key Control Requirements

18.2 Stocks in excess of reasonable requirements shall not be kept other than in exceptional circumstances.

18.3 Obsolete stock with a value of less than £1,000 should be disposed of after consultation with the Chief Finance Officer. Disposals of stock valued over £1,000 require approval by the responsible Director in consultation with the Chief Finance Officer

18.4 All practicable steps must be taken to ensure that a delivery note submitted by the supplier or by the person delivering is obtained at the time of delivery. All goods delivered must be checked to verify that the correct quantity has been received.

18.5 All goods must be checked as regards quality and with the specification as soon as practicable after delivery.

18.6 No article or goods shall be issued from any store unless the person receiving the goods produces a stores requisition note, properly certified.

18.7 The responsible Head of Service must make arrangements for a system of rolling stock takes to be carried out so that the stock of all articles is confirmed at least once in each financial year. Stock checks must be undertaken annually by an Officer not responsible for the stores and a certificate of stock must be issued to the Chief Finance Officer as at 31st March in all financial years.

- 18.8 The Chief Finance Officer and Internal Audit shall be entitled to check stores, if necessary requiring closure of the stores after consultation and agreement with the Head of Service, and be supplied with such information as required in relation to stores for the accounting, costing and financial records of the Council.

19. PETTY CASH AND IMPREST ACCOUNTS

Overview

- 19.1 Wherever possible the use of petty cash must be avoided.
- 19.2 Where it is unavoidable the Chief Finance Officer shall make such cash advances as deemed appropriate for the payment of authorised expenses.

Key Control Requirements

- 19.3 A request must be made in writing via the Chief Finance Officer in order to open/close a petty cash account/imprest account.
- 19.4 Imprest accounts must not be permitted to be overdrawn.
- 19.5 Adequate security arrangements with regard to any cash balances held must be exercised at all times in accordance with requirements of the Council's Insurers. Stamps (including any franking machine) and similar stocks must be properly controlled.
- 19.6 Each petty cash/imprest holder must annually at 31 March, and at other times when requested, provide a certificate to the Chief Finance Officer of the amount held and a reconciliation covering all expenditure incurred.
- 19.7 On leaving the Council's employment or otherwise ceasing to be responsible for a petty cash or imprest float, each Officer must account to the Chief Finance Officer for the amount advanced. It is the responsibility of the relevant Officer's Head of Service to ensure that this happens.
- 19.8 Payments must be limited to minor items of expenditure not exceeding £100 unless approval is given by the Chief Finance Officer for exceptional payments in excess of this figure.
- 19.9 Receipts for all disbursements must be obtained, and the petty cash/imprest holder shall obtain a signature for all reimbursements. A VAT invoice must be obtained for all purchases and care taken to isolate the VAT element in any payment made from the imprest account.

- 19.10 The imprest holder must be responsible for the control and operation of the imprest account in accordance with any instructions issued by the Chief Finance Officer. All non-computerised records relating to imprest accounts must be maintained in ink.
- 19.11 Expenditure which should form part of the payroll e.g. car allowances, subsistence payments to casual staff or any reimbursement of personal expenditure to any member of staff shall not be processed through imprest accounts.
- 19.12 No income other than the original advance and reimbursement must be credited to an imprest account.

20. CHARITABLE TRUST FUNDS

Overview

- 20.1 A charitable trust fund is any fund where the income and expenditure does not form part of the Council's accounts, but where the Council is responsible for record-keeping on behalf of the charitable trust.

Key Control Requirements

- 20.2 A list of all charitable trust funds must be maintained by the Monitoring Officer.
- 20.3 The Chief Finance Officer will issue and update accounting instructions for their operation.
- 20.4 All charitable trust funds must be subject to proper governance properly accounted for in accordance with the regulations laid down by the Charity Commission.

21. FINANCIAL INFORMATION SYSTEMS

Overview

- 21.1 Service Units have many systems and procedures relating to the control of the Council's assets, including purchasing, costing and management systems. The information held must be accurate and the systems and procedures should be sound and well administered. They must contain controls to ensure that transactions are properly processed and errors detected promptly.
- 21.2 Where possible all systems and procedures should be integrated to ensure consistency of the data held. If the systems are not integrated then a process

of financial reconciliation between the two sets of data must take place on a regular basis.

- 21.3 Sound systems and procedures are essential to an effective framework of accountability and control. The Council is responsible for many computer systems and items, which support electronic exchange of information. It is important that relevant Acts of Parliament are complied with, (such as the *Data Protection Act 2018*), and that all financial systems contain the necessary internal control mechanisms to protect the Council's assets.
- 21.4 The Chief Finance Officer is responsible for the operation of the Council's accounting systems, the form of accounts and the supporting financial records. Any changes made by Directors, Heads of Service, and those other officers reporting directly to a Head of Service, to existing financial systems, or the establishment of new systems, must be approved, in advance, by the Chief Finance Officer. Directors, Heads of Service, and those other officers reporting directly to a Head of Service, remain responsible for the proper operation of financial processes in their individual departments.

Key Control Requirements

- 21.5 Any changes to agreed procedures by Directors and Heads of Service to meet their own specific service needs, must be agreed in advance with the Chief Finance Officer.
- 21.6 Directors and Heads of Service must ensure that their staff receive relevant financial training that has been approved by the Chief Finance Officer.
- 21.7 Directors, Heads of Service, and those other officers reporting directly to a Head of Service, must ensure that, where appropriate, computer and other systems are registered in accordance with Data Protection legislation. Directors and Heads of Service must also ensure that their staff are aware of their responsibilities, under Data Protection and Freedom of Information legislation.
- 21.8 The development and implementation of all major IT systems must conform to the Council's overall IT Strategy.
- 21.9 Officers must ensure that they comply with the Computer Security Guidelines and the Data Protection Act as well as any relevant Codes of Practice.
- 21.10 Officers must ensure that they maintain confidentiality of all passwords issued to them and only access systems for which they have been given specific authority.

- 21.11 All purchases of computer hardware/software, except consumables, must be requested via the Head of Service responsible for ICT.
- 21.12 The Chief Finance Officer must be consulted in advance on all systems developments or changes which might impact on any financial procedure. This includes consulting the Chief Finance Officer on changes to departmental systems that impact the financial information held in them or how it is processed.

22. PARTNERSHIP AND EXTERNAL FUNDING ARRANGEMENTS

Overview

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

Key Control Requirements

- 22.2 The Leader/Executive is the focus for forming partnerships with other public, private, voluntary and community sector organisations to address local needs.
- 22.3 The Council can delegate functions, including those relating to partnerships, to Members and Officers. Those that exist are set out in the Scheme of Delegation in the Council's Constitution. Where functions are delegated, the Leader remains accountable for them to Council.
- 22.4 Representation of the Council on partnerships and external bodies will be decided in accordance with the Scheme of Delegation.
- 22.5 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. The Monitoring Officer must also consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies.
- 22.6 The Chief Finance Officer must ensure that the accounting arrangements, to be adopted in relation to partnerships and joint ventures, are satisfactory. This includes ensuring that the arrangements represent value for money in that they offer opportunities to use public funds to the greatest advantage and minimise duplication of expenditure.

- 22.7 The Head of Paid Service, in consultation with the relevant Directors and Heads of Service must ensure that the risks have been fully appraised before agreements are entered into with external bodies.
- 22.8 Directors, Heads of Service, and those other officers reporting directly to a Head of Service, are responsible for ensuring that the Chief Finance Officer and Monitoring Officer are consulted on the progress of negotiations, and that the appropriate approvals are obtained before any negotiations are concluded, and decisions are made, in relation to work with external bodies.
- 22.9 Director approval must be sought for all external funding applications which are of a value of less than £20,000 and the Chief Finance Officer notified.
- 22.10 If the external funding is of a value greater than £20,000, then the Head of Paid Service in consultation with Corporate Governance Group must approve the application, provided the following criteria apply:
- (i) The application refers to an area which is within the current policy and budgetary framework;
 - (ii) There are no ongoing financial implications arising out of the application;
 - (iii) A suitable exit strategy is in place; and
 - (iv) There has been consultation with the relevant Executive Member.
- 22.11 The Leader/Executive is responsible for approving applications if the above conditions are not met.
- 22.12 The Chief Finance Officer has overall responsibility for external funding and is responsible for ensuring that all funding, notified by external bodies, is received and properly recorded in the Council's accounts.
- 22.13 The relevant Director, Head of Service and people reporting to Heads of Service, also have overall responsibility for ensuring that appropriate records and supporting documentation, in relation to any output measures, are kept to enable them to submit funding claim forms and meet funder audit and reporting requirements at the relevant times.
- 22.14 The Leader/Executive is responsible for approving the contractual arrangements for any work undertaken for third parties or external bodies, unless this is delegated to officers in accordance with the Scheme of Delegation.
- 22.15 It is the responsibility of the Chief Finance Officer to advise on the establishment and operation of any trading accounts within the Council.

23. TREASURY MANAGEMENT

Overview

23.1 The Council adheres to the '*CIPFA Code of Practice on Treasury Management*'. The Code, together with the Council's own policies, aims to provide assurances that money is properly managed in a way which balances risk with return, with the overriding consideration being the security of the capital sum.

Key Control Requirements

23.2 The Council will create and maintain the following documents and principles, as the cornerstone for effective treasury management:

- (i) An annual Treasury Management Strategy Statement that sets out the policies, objectives and approach to risk management for treasury management activities;
- (ii) Treasury Management Practice statements (TMPs) setting out the manner in which the Council will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities;
- (iii) The content of the Strategy Statement and TMPs will follow the recommended practice the Code, subject only to amendments where necessary to reflect the particular circumstances of this Council. Such amendments should not result in the Council materially deviating from the key principles in the Code; and
- (iv) All funds held by the Council will be controlled by the Chief Finance Officer.

23.3 The Audit Committee, Leader/Executive and Council will receive reports on the treasury management policies, practices and activities, including as a minimum an annual Strategy in advance of the year, a mid-year review, and an annual report after its close, in the form prescribed in the TMPs.

23.4 The Chief Finance Officer has delegated responsibility for the implementation and monitoring of treasury management policies and practices, and for the execution and administration of treasury management decisions. They will act in accordance with the Council's policy statement and TMPs and with CIPFA's Standard of Professional Practice on Treasury Management.

23.5 The Audit Committee is the body with responsibility for ensuring effective scrutiny of the treasury management Strategy, performance and procedures.

24. PAYMENTS TO OFFICERS AND MEMBERS

Overview

- 24.1 Staff costs are the largest item of expenditure for the majority of Council services. It is therefore important that there are effective controls in place to ensure that payments are made only where due for work undertaken and that payments are consistent with the Council's conditions of employment and individual contract of employment terms.
- 24.2 The Head of Paid Service is ultimately responsible for the overall management of staff, and for ensuring compliance with the Council's employment policies. They are also ultimately responsible for ensuring that there is proper use of job evaluation, or equivalent agreed systems, for determining the remuneration of posts.
- 24.3 The Head of Paid Service is ultimately responsible for making all payments of salaries, wages and allowances to all staff, and for making payments of allowances to Members.
- 24.4 The Chief Finance Officer is responsible for advising Directors and Heads of Service, in the light of guidance issued by appropriate bodies and relevant legislation, on related taxation requirements.

Key Control Requirements

- 24.5 Directors, Heads of Service and officers reporting directly to a Head of Service, are responsible for managing the cost of appropriately staffing the Council's services:
- (i) Advising the Leader/Executive on the budget necessary, in any given year, to cover estimated staffing levels;
 - (ii) Adjusting the staffing to a level that can be funded within approved budget provision, varying the provision, as necessary, within that constraint, in order to meet changing operational needs; and
 - (iii) The proper use of appointment procedures.
- 24.6 The key controls for payments to officers and Members are:
- (i) Proper authorisation procedures (in line with the Scheme of Delegation) and adherence to corporate timetables for starters, leavers, variations and enhancements must be complied with;
 - (ii) Frequent reconciliation of payroll expenditure must be undertaken against approved budgets;
 - (iii) All requests for payment should only be made on documentation prescribed by the Chief Finance Officer;
 - (iv) All remuneration paid to directly employed officers must be paid through the Council's payroll system;

- (v) All remuneration paid to other employed officers must be made through the Council's payments system;
- (vi) All absences from duty due to sickness or other reasons must be properly recorded in an approved format;
- (vii) Information necessary to maintain records of service for pension funds must be properly recorded in an approved format;
- (viii) Where required, all timesheets or other pay documents must be submitted by the Officer and authorised by an approved member of staff confirming the entries to be accurate;
- (ix) An up-to-date list of Officers authorised to certify salary documents (the 'Authorised Signatory List') must be provided to the Chief Finance Officer and Head of Service Responsible for payroll, and any additions/deletions reported on a timely basis;
- (x) A Members' Allowances Scheme must be approved by the Council and all payments to Members must be made in accordance with that approved scheme;
- (xi) All appropriate payroll documents must be retained and stored for the defined period in accordance with the Council's guidance in document retention; and
- (xii) Where write off is considered necessary in the case of irrecoverable overpaid salary approval is delegated to the Head of Paid Service in consultation with the Head of Service responsible for Human Resources and the Chief Finance Officer.

24.7 Officers may incur certain expenses in the course of their Council duties. In normal circumstances, the need to incur such expenses must be approved in advance and must be incurred in the most cost-effective way.

24.8 All officers submitting claims for expenses must ensure that the claim is in respect of legitimate and authorised expenditure, which has been incurred on Council business and supported by an official receipt, wherever possible.

24.9 Certification must be taken to mean that the authorising Officer is satisfied that journeys were approved, the expenses properly and necessarily incurred and that the allowances are properly payable by the Council.

24.10 All claims for expenses are to be paid through the Council's Payroll System. To ensure the best value, pre-booking of travel is to be encouraged wherever possible.

24.11 Claims are to be made on an approved form clearly detailing the expenditure incurred, supported by receipts where applicable, dated, coded, confirmed by the claimant and approved by the appropriate authorising Officer.

25. ORDERING AND PAYING FOR WORK, GOODS AND SERVICES

Overview

- 25.1 Public money should be spent with demonstrable probity and in accordance with the Council's policies. The Council's procedures should help to ensure that services achieve value for money in their purchasing arrangements. These Procedures should be read in conjunction with the Council's Contract Procedure Rules.
- 25.2 Every Officer and Member of the Council has a responsibility to declare any links or personal interest which they may have with purchasers or suppliers and/or contractors if they are engaged in contractual or purchasing decisions on behalf of the Council. In addition they must comply with relevant Codes of Conduct and procedures.

Key Control Requirements

- 25.3 The key controls for ordering and paying for work, goods and services are:
- (i) All purchases of work, goods and services must comply with the Council's Contract Procedure Rules; and
 - (ii) An up-to-date list of Officers authorised to certify both orders and payment documents is held by the Chief Finance Officer.

Ordering of Works, Goods and Services

- (i) All orders for works, goods and services must be recorded accurately and promptly;
- (ii) All goods and services must be ordered in accordance with the procedure prescribed by the Chief Finance Officer;
- (iii) All orders must be in a form approved by the Chief Finance Officer;
- (iv) Orders must be issued for all work, goods or services, except for supplies of utilities, periodic payments such as rent, petty cash purchases or other exceptions approved by the Chief Finance Officer;
- (v) Orders must not be used for any personal or private purchases, nor must personal or private use be made of Council contracts;
- (vi) Any purchase of IT software, hardware or consumables requires the approval of the Head of Service responsible for ICT;
- (vii) Each order must conform to the Council's standard terms and conditions of business. The Council's standard terms and conditions must not be varied without the prior approval of the Monitoring Officer and the Chief Finance Officer;

- (viii) Orders must not be issued unless the full cost is covered by an approved budgetary allocation;
- (ix) Orders committing expenditure must be recorded in the Council's accounts; and
- (x) Goods and services must be checked on receipt to ensure they are in accordance with the order, in terms of price, quantity and quality.

Payments for Works, Goods and Services

- (i) All services or goods must be receipted as they are received;
- (ii) No invoices will be passed for payment unless matched to a goods received note;
- (iii) All invoices must be properly addressed and invoices may only be paid which settle a liability of the Council;
- (iv) All payments must be made to the correct person/persons, for the correct amount and must be properly recorded regardless of the payment method;
- (v) No payment shall be made to any organisation in advance of works, goods or services being rendered to the Council except in instances of contractual obligations, subscriptions, membership, fees and training courses. Prior consent of the responsible Head of Service and the Chief Finance Officer must be obtained in all other instances;
- (vi) If the supply is subject to VAT no payment will be made without a proper VAT invoice. In exceptional cases, approved by the Chief Finance Officer, a pro-forma invoice will be accepted;
- (vii) The correct documentation must be received before invoices are processed to pay suppliers who fall under the Construction Industry Scheme;
- (viii) No payment will be made to an individual who should properly be paid through the Council's payroll and subject to PAYE deductions;
- (ix) All appropriate payment documents must be retained and stored for at least the defined period in accordance with the Council's document retention guidance;
- (x) Directors and Heads of Service, and those other officers reporting directly to a Head of Service must ensure that invoices are dealt with promptly, properly certified, ensuring that any discounts available can be obtained and that the performance indicator for payment timescales is met;
- (xi) All expenditure including VAT must be recorded accurately and promptly against the correct budget;
- (xii) The Chief Finance Officer must be consulted before establishing any e-business/e-commerce and electronic purchasing processes in order to maintain security and integrity;

- (xiii) The preferred method of payment will be determined by the Chief Finance Officer. This is currently BACS, credit card or electronic transfer drawn on the Council's bank account;
- (xiv) Cheques will only be drawn in exceptional circumstances approved by the Chief Finance Officer;
- (xv) Petty cash and other payments from imprest/advance accounts must only be used in circumstances agreed by the Chief Finance Officer;
- (xvi) Payment by direct debit or standing order requires the prior approval of the Chief Finance Officer; and
- (xvii) Budget holders must maintain records to enable them to notify the Chief Finance Officer of any committed expenditure where the goods or services have been received but not paid for.

26. INCOME COLLECTION AND DEBT MANAGEMENT

Overview

26.1 Effective utilisation of income collection and debt management systems ensures that all income due to the Council is identified, collected, recorded and banked properly. Whenever possible payment will be obtained in advance of supplying goods or services. This optimises the Council's cash flow and reduces the time, cost and risks of administering debts.

Key Control Requirements

26.2 The key controls for the collection of income are as follows:

Fees and Charges

- (i) Legal liability for payment of money to the Council must be clearly established before the Council commits itself to providing any goods or services;
- (ii) All fees and charges levied by the Council must be in accordance with all governing legislation;
- (iii) Fees and charges must be at a level that recovers both direct and overhead costs, unless there is a statutory restriction, Leader/Executive decision or other valid reason to deviate;
- (iv) Scales of fees and charges for goods/services must be reviewed annually and approved in line with the Scheme of Delegation; and
- (v) Debt Management Protocols exist and must be reviewed regularly.

Debt Management

- (i) All income due to the Council must be identified and recorded fully and promptly in the Council's primary billing systems:
 - Council Tax and Non-Domestic Business Rates

- Sundry Debtors in the General Ledger
 - Developer Contributions in the Section 106/CIL database
- (ii) Invoices must be sent to the debtor promptly;
 - (iii) Receipts must be provided in the format agreed by the Chief Finance Officer;
 - (iv) Invoices must be in a format agreed by the Chief Finance Officer;
 - (v) Invoices may be cancelled in consultation with the Chief Finance Officer where the debt is confirmed to be invalid;
 - (vi) Effective action must be taken to pursue non-payment of debt within defined timescales;
 - (vii) Subsidiary billing systems must be capable of providing the same proof of the period for which the debt is due and the payment status of the debt as the Primary ledger; and
 - (viii) The subsidiary billing systems must provide information in a format subscribed by the Chief Finance Officer for periodic review and reconciliation.

Receipts

- (i) All money received by an Officer on behalf of the Council must be paid without delay into the Council's bank account;
- (ii) Council Officers must issue an official receipt where an invoice has not been raised. Receipts must be provided only on request to other payers;
- (iii) Manual receipts (where provided) must be signed by the Officer receiving the money on behalf of the Council;
- (iv) Every transfer of Council monies from one Officer to another must be evidenced by the signatures of the Officers;
- (v) All receipt forms, books, tickets etc. must be in a form approved by the Chief Finance Officer;
- (vi) Personal cheques or electronic transactions must not be cashed out of money held on behalf of the Council;
- (vii) Income documents must be retained for the defined period in accordance with Council guidance on document retention; and
- (viii) All money received must be processed through the Council's income management system.

Banking of Receipts

- (i) All income received by the Council must be banked promptly;
- (ii) Until the cash is banked it must be retained securely in a cash box or locked drawer or cabinet. The amounts held must never exceed the limits agreed with the Chief Finance Officer;
- (iii) All monies received must be reconciled to local systems and should not be banked until a full reconciliation has been performed sufficient to

detail that the money due has been collected and to provide a full audit trail for each banking or deposit made;

- (iv) All money received must be banked intact. In all cases it must be fully accounted for and not netted off; and
- (v) All bankings must be prepared in accordance with procedures prescribed by the Chief Finance Officer and using paperwork approved by them.

Writing Off Debt

- (i) Approval for write-off of irrecoverable debt must be obtained (see Annex 1); and
- (ii) Accounting adjustments must be made promptly following write off.

27. BANKING ARRANGEMENTS

Overview

27.1 The Council operates a number of bank accounts for the collection and payment of monies. Receipts and payments are made through these accounts by both manual (cash, cheques) and electronic (BACS, CHAPS) means. Most payments/receipts should come through the Council's centrally held main accounts; only in exceptional circumstances will separate accounts with cheque books/paying in facilities be authorised by the Chief Finance Officer.

Key Control Requirements

- 27.2 All arrangements with the Council's bankers concerning the Council's bank accounts will be made through the Chief Finance Officer. Only the Chief Finance Officer is authorised to open bank accounts relating to the Council's business or referencing the name of the Council.
- (i) All cheques, payment forms and credit cards, must be ordered only on the authority of the Chief Finance Officer and proper arrangements for their safe custody will be made;
 - (ii) Credit card holders must comply at all times with the terms and conditions of use that are issued by the Chief Finance Officer and signed by the cardholder on receipt of the card;
 - (iii) All methods of electronic payments must be controlled by the Chief Finance Officer;
 - (iv) Access to banking software and the ability to perform payments and transfers must be controlled by the Chief Finance Officer on any account bearing the name of the Council;
 - (v) Cheques on the Council's banking accounts must bear the facsimile signature of the Chief Finance Officer and must be signed by either the Chief Finance Officer or their representative; and

- (vi) Every cheque for £20,000, or more, or amendments to cheques, must bear the personal signature of the Chief Finance Officer or their authorised representative.
- 27.3 All bank accounts must bear an official title and in no circumstances shall an account be opened in the name of an individual. All stocks of cheques must be held securely and stock records maintained to identify both issued and spoilt cheques.
- 27.4 Bank accounts must be reconciled with general ledger cashbooks at least once in each month and any discrepancies identified and appropriate action undertaken immediately.

28. TAXATION

Overview

- 28.1 The Council is responsible for ensuring all tax affairs are in order. Tax issues are often complex and the penalties for incorrectly accounting for tax are severe. It is therefore important for Officers to be aware of their role.
- 28.2 When considering undertaking a new line of business it is the responsibility of the Head of Service to notify the Chief Finance Officer in good time so as to be able to commission expert external advice around the proper management of tax affairs.

Key Control Requirements

- 28.3 The key controls on taxation are operated by the Chief Finance Officer and cover the following:
- (i) Directors, Heads of Service and those other officers reporting directly to a Head of Service must be provided with the relevant information and be kept up to date on tax issues by the Chief Finance Officer;
 - (ii) They must be instructed on required procedures for record keeping;
 - (iii) All fees and charges must be reviewed by the Chief Finance Officer prior to their publication to ensure that prices bear the appropriate VAT rate and that this is clear to those purchasing or receiving those services;
 - (iv) All taxable transactions must be identified, properly carried out and accounted for within stipulated timescales;
 - (v) All records must be maintained in accordance with instructions;
 - (vi) All returns must be made to the appropriate authorities within the stipulated timescales; and

- (vii) An Officer must be nominated by the Chief Finance Officer to take responsibility for taxation issues and liaison with agencies such as HM Revenue & Customs.

ANNEX 1 – WRITE OFF PROCEDURES FOR BAD DEBTS

- 1.1 It is essential that the Council bills and collects all income that is due to it and that only when all appropriate and cost-effective recovery action has been fruitless should writing off be considered.
- 1.2 Where write off is considered appropriate for debts the following procedure and limits must be followed:
- (i) In all cases the reason must be documented;
 - (ii) It must also be made clear what recovery action has been followed and why it is not now considered cost effective to pursue further recovery action;
 - (iii) The authorisation limits and approval required for writing off of debt are as set out below:
 - (iv) Debts written off will be charged to the originating Service Unit. Only in exceptional cases will the Chief Finance Officer authorise the write off directly against the Council's general bad debt provisions; and
 - (v) A report will be made annually to the Leader/Executive on bad debt provisions.
- 1.3 Approval of debt write off will be in accordance with the following limits:
- | | | |
|-------|--|---|
| (i) | For debts up to £500 <u>£1,000</u> | Head of Revenues,
Benefits & Fraud |
| (ii) | For debts between £500 <u>£1,000</u> and £5,000 <u>£10,000</u> | Chief
Finance Officer |
| (iii) | For debts over £5,000 <u>£10,000</u> | Chief Finance Officer in
consultation with <u>the</u>
<u>Portfolioholder for</u>
<u>Finance</u> the Leader of
the Council |

ANNEX 2 - GUIDANCE ON THE DESTRUCTION OF DOCUMENTS

Record	Minimum Period of Retention
RATES AND COUNCIL TAX	
Valuation Lists	Indefinitely
Valuation Officers Directions	Indefinitely
Primary Council Tax and Rate Records	6 years
Supporting Documents to above	12 months from completion of audit of year's accounts
Bailiffs Completed Receipt Books	6 years
HOUSING RENTAL RECORDS	
Housing Property File/Ledger	3 years
Housing Primary Collection Records	3 years
Other Subsidiary Records	12 months from completion of audit of year's accounts.
GENERAL INCOME	
Periodical Income Register	3 years
Primary Debtors Records	6 years
Supporting Documentation to above	12 months from completion of audit of year's accounts
Income Returns from Departments	6 years
Completed Receipt Books	3 years
Cash Register Rolls	Current plus year of audit
Housing Act Advances	Basic Information to be retained 12 months after final repayment made
Car Loan Advances	
Private Street Works	
Public Health Acts, etc.	
BENEFITS RECORDS	
All Benefits Records (including Council Tax Benefit, Rent Allowances and Rent Rebates)	6 years
EXPENDITURE RECORDS	
Register of Tenders	Indefinitely
Contract Documents (under seal)	12 years
Contract Documents (not under seal)	6 years
Unsuccessful Quotations/Tenders	12 months from completion of audit of year's accounts
Contracts Register	Indefinitely
Contract Final Account Documents	12 years
Requisitions	3 years
Copies of Official Orders	3 years

Record	Minimum Period of Retention
EXPENDITURE RECORDS CONT'D	
Delivery Notes	12 months from completion of audit of year's accounts
Periodical Payments Register (dead cases)	3 years
Paid Accounts	6 years
Paid Cheques	6 years
Stores Prime Records	12 months from completion of audit of year's accounts
Haulage Prime Records	6 years
Postage Returns	6 years
Inter-Departmental Transfer Accounts	6 years
Final Expenditure Tabulations	12 months from completion of audit of year's accounts
Final Costing and Financial Tabulations	Indefinitely
Rechargeable Work Job Orders	6 years
Petty Cash Vouchers	6 years
Members' Allowances Register	6 years
PAYROLL RECORDS	
Time and Bonus Sheets Car Allowance Claims	24 months from Completion of audit of year's accounts
Other Staff Returns	
Payrolls (in final form)	3 years
P.11 and P.35 Returns	3 years
National Insurance Schedules	6 years
OTHER ACCOUNTING RECORDS	
General	
Bank Pass Book Sheets	6 years
Receivership Records	6 years
Cashiers Collection and Deposit Books	12 years
Cashiers Petty Cash Account	6 years
Post Dated Cheques Register	6 years
RD Cheques Register	6 years
Cheques Control Register	6 years
Unpaid Wages Book	6 years
Controlled Stationery Registers	Indefinitely
Investments	
Register of Investments	Indefinitely
Bought and Sales Notes	6 years
Loans	
Register of Bonds/Mortgages	Indefinitely
Copy Bond Certificates	6 years after redemption
Temporary Loans Register	12 months after completion of audit of year's accounts
Insurances	
Register of Insurances	Indefinitely

Procedure Rule 7 – Financial Procedure Rules

Record	Minimum Period of Retention
Insurance Policies	24 months after cessation of policy

ANNEX 3 - SCHEME FOR AMENDMENTS OF THE REVENUE BUDGET

- 1.1 During the course of any financial year, there will be changes in both legislation and the environment within which the Council operates. These changes will impact upon the policy framework set by the Council and have varying impacts upon the Council budget requirement (i.e. Approved Budget), depending on the nature of the change.
- 1.2 The purpose of this scheme is to set out the different situations as to how changes might impact upon the Council and budget requirement and how they will be resolved.
- 1.3 Monetary value has been used within the scheme as the principal measure of impact and magnitude of the change.
- 1.4 All possible action should be taken by Budget Holders to absorb the changes within their budget allocations. Heads of Service have discretion to move budgets around within individual services under their control (subject to no movement (or virement) of monies in and out of the salary budgets). All changes must be recorded on a form specified by the Chief Finance Officer and actioned within the budgets by the ~~Head of Service responsible for Finance~~Chief Finance Officer's team.
- 1.5 Where it is not possible to absorb the changes, Budget Holders should seek, in writing, a request for additional budget or a call on earmarked Reserves to be allocated to them, on a form specified by the Chief Finance Officer.
- 1.6 Approval of additional budget allocation or a call on earmarked Reserves will require specific approval(s). These will vary according to both the financial value and nature/impact of the change. The following situations have been included as examples of the approvals required in certain situations. If it is not clear which situation applying in a specific case then the Budget Holder must seek guidance from the ~~Head of Service responsible for Finance~~Chief Finance Officer.

Situation 1 Short term impact, arising from a demonstrable change in the demand for a service

This reflects a situation where the change creates a temporary increase in the demand of a particular service.

Approval Required From	Chief Finance Officer in Consultation with the Relevant Service Portfolio Holder	Chief Finance Officer
Over £50,000	✓	
Under £50,000		✓

Situation 2 Technical accounting adjustments arising from changes in legislation or regulations

Delegated to the Chief Finance Officer in consultation with the relevant Portfolio Holder.

Situation 3 Long-term service related impacts that have no impact upon the Council overall budget requirement

Delegated to the ~~Chief Executive~~HPS and Chief Finance Officer in consultation with the Executive.

Situation 4 Changes to the Council’s Policy Framework, that have a direct impact upon the Council budget requirement

The following table needs to be considered in the context of Policy Framework and Budget Procedure Rules 5(b):

Approval Required From	Full Council	Executive	In Consultation with the Relevant Service Portfolio Holder	Chief Finance Officer & HPS	Head of Service
Over £250,000	✓				
Over £100,000 and up to £250,000		✓			
Over £50,000 and up to £100,000			✓	✓	✓
Under £50,000				✓	✓

ANNEX 4 - PROCEDURE FOR REPORTING CONTRACT OVER/UNDERSPENDS

For the purposes of these procedures the following limits shall apply:

Approved Project Budget	Tolerance Limit
Above £500,000	£25,000 or more
£50,001 - £500,000	The greater of £10,000 or 5%
Less than £50,000	£5,000 or more

Formal reporting of overspends, based on the limits above shall be a minimum of:

- (a) Projected overspends within the tolerance limits - shall be reported to the Chief Finance Officer together with proposals for substituting expenditure on other schemes within the same service. If this is not possible the Chief Finance Officer will recommend how the scheme is to be funded and such overspend will be clawed back from the same service's programme in the following year;
- (b) Schemes costing £50,000 or less where the projected overspend exceeds the tolerance limit – the overspend shall be reported to the Chief Finance Officer and the relevant Portfolio Holder. The relevant Head of Service shall agree with the Portfolio Holder funding from within other projects controlled by them. If this is not possible the same rules as (a) shall apply;
- (c) Schemes costing over £50,000 where the projected overspend exceeds the tolerance limits – the overspend shall be reported to the Chief Finance Officer who shall recommend the action to be taken to the Executive.

Where there are savings on schemes these shall be reported to the Chief Finance Officer, who may, for amounts less than £20,000, agree to additional schemes in the same service area.