

Corporate Director Resources

Any delegations and sub-delegations must be exercised in accordance with:

- (a) any instructions given by the Chief Executive Officer;
- (b) any budgets or policies approved by the Council, and not committing the Council's budget to growth for future financial years;
- (c) Financial, Contract and Property Procedure Rules;
- (d) any legal advice from the Assistant Chief Executive Legal and Democratic Services; and
- (e) any legal requirements and restrictions.

Category	Function Delegated	Terms and Conditions	Sub-delegation	Further Terms and Conditions
Financial Procedure Rules - Functions delegated to the Chief Finance Officer - The Corporate Director of Resources:				
Roles and Responsibilities	To nominate a properly qualified member of staff to deputise should they be unable to perform the duties under s114 personally.		Assistant Director Resources (Corporate)	In an emergency where the Corporate Director of Resources is unable to confirm in writing and the Assistant Director Resources (Corporate) is unavailable it will be the responsibility of the Chief Executive Officer to nominate a deputy.
Medium Term Financial Strategy	To prepare and maintain the MTFS. To determine the format of the MTFS and once prepared it requires approval by the Council. To report to the Executive at least annually on the achievement of the strategic priorities contained in the MTFS.	In consultation with the Chief Executive Officer and the other Corporate Directors.	N/A N/A	
Revenue Budget	Each Corporate Director will prepare estimates of their future income and expenditure requirements in a format and within timescales determined by the CFO. To specify the format of the annual revenue budget and the timing of any reports to the Executive and Council.		N/A N/A	
Capital Strategy and Plan	Responsibility for keeping the Corporate Capital Strategy under review and for proposing any changes to the Executive, and Council for approval. Any specific issues relating to the capital plan should be brought to the attention of the Executive at the earliest opportunity. The CFO, in conjunction with the relevant Corporate Director(s) will provide advice to the Executive on how any such issues can be resolved. Responsibility for the format of the capital plan and the timing of reports to the Executive. Each Corporate Director, in consultation with the CFO, should prepare a draft capital plan for their individual service area as part of the annual budget setting process Responsibility for preparing the overall capital plan for consideration by the Executive, and approval by the Council Any new proposed capital scheme identified during the year will require the preparation of a business case by the relevant Corporate Director, in consultation with the CFO. To provide financial advice to assist budget holders to fulfil their responsibilities, consulting with the relevant Corporate Director in circumstances where it appears that variations to the approved budget for a scheme will occur. Corporate Directors are responsible for maintaining an ongoing review of all aspects of the capital plan for their Directorate taking account of materiality and risk. This review should be undertaken in conjunction with service managers, budget holders and the CFO. To provide a quarterly capital plan update to the Executive. If expenditure in excess of the approved directorate capital plan expenditure limit for that year is incurred due to an emergency or other unforeseen event, this must be reported to the CFO and relevant Portfolio Holder as soon as possible	Subject to any overriding requirements of the Council.	N/A Relevant Assistant Director Resources N/A Relevant Assistant Director Resources N/A Relevant Assistant Director Resources N/A N/A	Any new proposed one-off capital scheme identified during the year will be required to follow the Capital Approvals procedure to provide assurance as to its alignment with the Council's priorities and the availability of funding. This includes the preparation of a project brief, an outline business case and a final business case. Recurring annual block allocations are not required to follow this procedure.
Financial Control and Budget Management	Any significant addition to recurring costs or commitments in future years in excess of current budget provision or any proposed change in policy likely to affect the current approved budget and/or the MTFS must be reported to the Executive. The report should be prepared by the Corporate Director, in consultation with the CFO and, if necessary, the relevant Executive Member. To submit quarterly monitoring reports covering both revenue and capital budgets to the Executive. Corporate Directors are required to: - maintain an ongoing review of the budgets under their control. This review should be undertaken in conjunction with relevant Assistant Directors or Service Managers in their directorate and CFO - advise the CFO immediately if it becomes clear that they will be unable to balance expenditure or income within the approved budgets under their control - report to the CFO and the relevant Executive Member, as soon as practicable, any expenditure incurred in excess of the approved net budget for the Directorate due to an emergency. To provide financial advice to assist budget holders to fulfil their responsibilities, consulting their Corporate Director in circumstances where it appears that variations to the approved budget will occur. To report to the Executive at no less than quarterly intervals throughout the financial year including but not limited to virements requiring approval, service under and overspends impacting on the forecast outturn for current and future years, and the status of cash flow, contingency funds and working balances as appropriate. To report to the Executive any significant expenditure incurred in excess of the approved net budget of a Directorate due to an emergency. To periodically report the forecast budget outturn for each directorate to the Executive. The CFO will also report the final budget outturn, as soon as practicable after the end of the financial year. Proposals by Corporate Directors to carry forward specific budget underspends to the next financial year require the agreement of the CFO.		N/A N/A Relevant Assistant Director Resources N/A N/A N/A N/A	
Financial Management Positions	To maintain a schedule of permissions detailing the specific authorisations for all aspects of the Council's financial management and administration. The schedule will identify the designated officers and the relevant limits or thresholds of their authority. The schedule will include the limits for authorising orders, payments, budget virements, debt write-offs, asset purchases and disposals, payroll and establishment changes, and bids for external funding. To ensure the schedule of permissions is readily available to all officers involved in the Council's financial management and administration. To keep the schedule of permissions under review and make changes as required.		Assistant Director Resources (Corporate) Assistant Director Resources (Corporate) Assistant Director Resources (Corporate)	Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)

Budget Virements	Corporate Directors are responsible for undertaking budget virements in accordance with these Rules and for informing the CFO as soon as practicable that such virements have taken place. To maintain a record of all virements and for ensuring that they are reflected in the financial ledger of the Council at the earliest opportunity.		Relevant Assistant Director Resources
	The CFO has the right to refer any proposed virement to the Executive for approval.		Assistant Director Resources (Corporate)
	Corporate Directors can make virements within or between defined budget headings or cost centres under their control.	Corporate Directors - up to £200k Obtain approval of CFO - between £200k and £500k Obtain approval of the relevant Executive Member(s) £500k - £1m Obtain approval of the Executive More than £1m	Obtain approval of relevant Assistant Director Resources - between £200k and £500k
Maintenance of Reserves and Provisions	It is a statutory responsibility of the CFO to advise the Council on the appropriate and adequate level of reserves and the robustness of the estimates, and to act on the advice of external audit in this matter.		N/A
	To determine whether the Council's funds are held as general reserves or in an earmarked or restricted reserve.		N/A
	To keep the reserves under review and report at least annually to the Executive on the level and adequacy of the reserves held. The CFO should also detail the purpose for which any earmarked reserves are being maintained and the period over which they will be used.		N/A
	Any budget overspends cannot be carried forward and will instead be funded from reserves. In such circumstances, the CFO may issue directions to the Corporate Director to undertake additional budget monitoring, restrict expenditure in specific areas or repay any overspend from future years.		N/A
Emergency Procedures	Where in the opinion of the relevant Corporate Director, in consultation with the relevant Executive Member, Chief Executive Officer, Monitoring Officer and the CFO, the urgency of the situation will not permit delay, necessary expenditure may be incurred.		N/A
	To decide whether the circumstances which gave rise to the emergency should also be reported to the Audit Committee.		N/A
Financial Systems and Records	Responsibility for determining the Council's financial processes, and for ensuring they are applied properly and consistently in practice. Also for implementing appropriate systems to manage and record the Council's budgets, income, expenditure, assets and liabilities. The CFO must be consulted prior to the development, acquisition or implementation of all finance related IT systems or processes. Corporate Directors are required to address any concerns raised by the CFO before proceeding.		Assistant Director Resources (Corporate)
	Corporate Directors must consult with the CFO before changing any existing financial systems or processes within their areas of responsibility.		Assistant Director Resources (Corporate)
	Control accounts should be established for all feeder systems. Regular reconciliations should be completed for all control accounts and any discrepancies investigated. Any significant variances should be reported to the CFO in a timely manner.		Assistant Director Resources (Corporate)
Statutory Accounts and External Audit	To determine whether the Council's arms-length trading companies are included in consolidated group accounts.		N/A
	To sign and date the Statement of Accounts and certify that the Statement of Accounts present a true and fair view of the Council's financial position at the end of the year to which they relate, and the income and expenditure for that financial year.		N/A
	Responsibility for ensuring the Statement of Accounts are made available for audit by the Council's appointed external auditor and are approved by the Audit Committee in accordance with relevant statutory timescales. The CFO must re-certify the Statement of Accounts before they are approved by the Audit Committee.		N/A
	Responsibility for working with the Council's appointed external auditor and for advising the Council, Executive, Audit Committee and Corporate Directors of their responsibilities in relation to external audit.		N/A
	Responsibility for ensuring the Council's financial and accounting records are ready for audit, and in the format required by the external auditors. The CFO should also respond to the external auditor's enquiries in a timely manner.		N/A
	To ensure the Audit Committee is made aware of any concerns raised by the external auditor in respect of the conduct of the audit, the Statement of Accounts, the accounting records, the system of internal control or the Council's arrangements to secure value for money. Where concerns are raised, the CFO in conjunction with the Audit Committee should prepare an action plan to address the issues.		Assistant Director Resources (Corporate)
Review of the System of Internal Control	Responsibility for arranging for an annual review of the effectiveness of the Council's system of internal control to be undertaken. The CFO should report the results of the review to the Audit Committee, and highlight any significant control weaknesses or governance issues identified.		Relevant Assistant Director Resources
	Responsibility for preparing the Council's Annual Governance Statement. The CFO should identify any areas of non-compliance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Code, the Statement on the Role of the Chief Financial Officer in Local Government, the Statement on the Role of the Head of Internal Audit and the Code of Practice on Managing the Risk of Fraud and Corruption.		Relevant Assistant Director Resources
Risk Management	To advise the Executive and Corporate Directors on all significant risk management matters. The CFO should report to the Audit Committee at least annually on the effectiveness of the Strategy and the risk management systems and processes in place.		Assistant Director Resources (Corporate)
	Corporate Directors, in consultation with the CFO, should prepare appropriate risk mitigation plans for all significant risks.		Relevant Assistant Director Resources subject to consultation with Assistant Director Resources (Corporate) where necessary
	To periodically review the Risk Management Strategy and Policy and recommend any necessary changes to the Audit Committee for consideration prior to approval by the Council.		Assistant Director Resources (Corporate)
Internal Audit	To ensure, in conjunction with the HoIA, that the Council's arrangements for internal audit comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) Statement on the Role of the Head of Internal Audit.		N/A
	To consult with the HoIA on any significant proposals that may have implications for the Council's control environment or management of risk.		Assistant Director Resources (Corporate)
	To determine with the Audit Committee whether any of the control weaknesses identified by the HoIA should be included in the Annual Governance Statement.		N/A
	To ensure that internal audit is adequately resourced to undertake its responsibilities. The CFO will also protect and promote the independence and rights of internal audit to enable it to conduct its work effectively and to report as necessary.		N/A
Treasury Management	The CFO is responsible for maintaining suitable treasury management practices (TMPs), setting out the manner in which the Council will seek to achieve the Council's objectives, and prescribing how it will manage and control those activities.		Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
	The CFO is also responsible for exercising the Council's borrowing and investment activities in compliance with the treasury management policies, and for monitoring compliance with the relevant Codes of Practice.		Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)

	<p>The CFO is responsible for reporting to the Audit Committee, the Executive and Council on the effectiveness of the treasury management policies and practices, and the achievement of the related objectives. The CFO should report the annual treasury management and investment strategy, and the associated prudential borrowing indicators to the Council in advance of the financial year. The CFO should also report quarterly to the Executive and Audit Committee on treasury management performance, and present an annual report on both treasury management and prudential borrowing indicators, setting out full details of activities and performance during the preceding financial year.</p> <p>The CFO will meet periodically with the relevant Portfolio Holder to consider and review issues arising from the day to day treasury management activities.</p> <p>The CFO should periodically review the Treasury Management Policy Statement (TMPS) and associated management practices to ensure they continue to comply with relevant statutory and regulatory requirements, and best practice. The CFO should consult the Audit Committee and the Executive on any proposed changes to the TMPS, prior to approval by the Council.</p>		<p>Assistant Director Resources (Corporate)</p> <p>Assistant Director Resources (Corporate)</p> <p>Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)</p>
Asset Management	<p>The CFO will determine the administrative and accounting arrangements for recording the acquisition and disposal of assets, and the maintenance of asset registers.</p> <p>Assets should not be made available to third parties or be used for other purposes without the prior approval of the relevant Corporate Director in consultation with the CFO.</p> <p>If necessary for operational reasons, the CFO may approve temporary increases to safe limits and the value of cash or cash equivalents which may be held.</p> <p>The CFO is responsible for negotiating and agreeing the terms of all proposed leasing agreements. No lease agreements should be entered into without the approval of the CFO.</p> <p>Any assets subject to a leasing agreement must not be disposed of without the prior consent of the CFO. The CFO will be responsible for notifying the lease company of the intended disposal and for obtaining their consent.</p> <p>The CFO is responsible for negotiating and agreeing the terms of all loan agreements and investments entered into by the Council.</p> <p>Corporate Directors may dispose of assets subject to approvals.</p> <p>The CFO has overall responsibility for maintaining the Council's asset register. The asset register should record details of all assets owned by the Council together with their values. The CFO will determine the categories and values of assets to be recorded in the register.</p> <p>The CFO may request confirmation of an asset's existence and current condition from a Corporate Director.</p>	<p>Corporate Directors - up to £50k Obtain approval of CFO - between £50k and £100k Obtain approval of the relevant Executive Member £100k - £200k Obtain approval of the Executive - over £200k</p>	<p>Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)</p> <p>N/A</p> <p>Assistant Director Resources (Corporate)</p> <p>Assistant Director Resources (Corporate)</p> <p>Assistant Director Resources (Corporate)</p> <p>Assistant Director Resources (Corporate)</p> <p>Obtain approval of relevant Assistant Director of Resources - between £50k and £100k</p> <p>Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)</p> <p>N/A</p>
Stocks and Inventories	<p>Corporate Directors are responsible for maintaining written inventories (in a form approved by the CFO) of all stocks of goods and materials, where the aggregate value of those stocks is over £10,000.</p> <p>The CFO will provide guidance on appropriate disposal methods. All disposals of stock and inventories are also subject to the following approvals.</p> <p>Corporate Directors may also write off stock and adjust for inventory deficiencies subject to the following approvals</p>	<p>Corporate Directors - up to £20k Obtain approval of CFO in consultation with the relevant Executive Member(s)- between £20k and £100k Obtain approval of Executive - over £100k</p> <p>Corporate Directors - up to £10k Obtain approval of CFO in consultation with the relevant Executive Member(s)- between £10k and £50k Obtain approval of the Executive - more than £50k</p>	<p>Relevant Assistant Director Resources</p> <p>Obtain approval of relevant Assistant Director Resources in consultation with the relevant Executive Member(s) - between £20k and £100k</p> <p>Obtain approval of relevant Assistant Director of Resources in consultation with the relevant Executive Member(s) - between £10k and £50k</p>
Prevention and Fraud Corruption	<p>The CFO should ensure that the Council establishes and maintains effective counter fraud and anti-corruption arrangements.</p>		<p>Relevant Assistant Director Resources</p>
Income and Accounts Receivable	<p>The CFO will provide detailed guidance on the setting and review of fees and charges.</p> <p>The CFO may authorise the granting of rent-free periods for a maximum of 6 months or rent rebates in specific circumstances subject to consultation with the Monitoring Officer.</p> <p>Corporate Directors should agree with the CFO the administrative and accounting arrangements for the collection of each type of income. The collection of income and the recovery of debts will normally be the responsibility of the CFO. Any alternative arrangements for the collection of income require the prior written approval of the CFO.</p> <p>Payment by cash is only permitted where alternative methods of payment are not practicable and with the prior written approval of the CFO.</p> <p>Where a debt remains unpaid the CFO is authorised to agree repayment terms with the debtor or to take other recovery action as appropriate.</p> <p>The CFO will agree with the Head of Legal Services the arrangements for debt recovery including the process for commencing civil debt recovery through the courts, the recovery of costs and the use of enforcement agents. The specific responsibilities and approach to debt recovery will be included in a debt management policy.</p> <p>Procedure for writing off debts.</p> <p>The CFO has the right to refer any proposed debt write off to the Executive for approval.</p> <p>The CFO will maintain a record of all debts written off each financial year including details of the attempted recovery action taken and the reasons for non-recovery.</p> <p>Corporate Directors may waive charges of less than £10,000. Any waiver over this requires the approval of the CFO. A full record of the reasons for the waiver must also be retained.</p>	<p>Approval of the CFO only - up to £50k</p> <p>Approval of the CFO in consultation with the relevant Corporate Director(s) - between £50k and £100k</p> <p>Approval of the CFO in consultation with the relevant Executive Member(s) - between £100k and £200k</p> <p>Obtain approval of the Executive - over £200k</p> <p>Corporate Directors - up to £10k Obtain approval of CFO - more than £10k</p>	<p>Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Strategic Financial Planning) by Assistant Director Resources (Corporate)</p> <p>Assistant Director Commercial, Property and Procurement</p> <p>Assistant Director Resources (Corporate) Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)</p> <p>Assistant Director Resources (Corporate)</p> <p>Relevant Assistant Director Resources Note sub-delegation to Head of Finance (Technical) by relevant Assistant Director Resources</p> <p>N/A</p> <p>Relevant Assistant Director Resources (up to £200k) Note sub delegation to: Approval of Credit Control Team Leaders/Revenue and Benefits Managers /Relevant sundry debt service managers as authorised by the Assistant Director Resources (Corporate) - up to £1k</p> <p>Approval of relevant Heads of Finance - £1k to £10k</p> <p>Approval of relevant Assistant Director Resources £10k - £200k by relevant Assistant Director Resources</p> <p>N/A</p> <p>Relevant Assistant Director Resources Note sub-delegation to Head of Finance (Technical) by relevant Assistant Director Resources</p> <p>Obtain approval of the relevant Assistant Director Resources - more than £10k</p>
Ordering and Accounts Payable	<p>The CFO in consultation with the Monitoring Officer is responsible for determining the format of the Council's purchase orders and the associated standard terms and conditions.</p>		<p>N/A</p>

	Unless otherwise approved by the CFO, the partnership must adopt the Council's Financial, Property, Procurement and Contract Procedure Rules where the Council is to be the designated accountable body. The Audit Committee is responsible for monitoring the governance arrangements in place for the Council's key partnerships. The CFO should report to the Audit Committee at least annually on these partnerships.	N/A	Assistant Director Resources (Corporate)
Accountable Body Status	The approval of the CFO must be obtained before the Council agrees to act as the designated accountable body for any partnership or funding arrangement.		Assistant Director Resources (Corporate)
Commercial Activities and Interests	All new proposed trading operations and commercial activities require the preparation of a business case by the relevant Corporate Director and the approval of the CFO before they commence.	N/A	
	The CFO will determine the minimum financial reporting requirements for the trading operation or commercial activity. The Monitoring Officer, in consultation with the CFO, will determine the legal and governance framework of the trading operation or commercial activity where it is delivered through a company.	N/A	
	Any proposed loan or grant by the Council to a trading operation or commercial activity requires the approval of the CFO.	N/A	
	The CFO, in consultation with the Monitoring Officer, should report any concerns about the financial management of a trading operation or commercial activity to the Audit Committee, Shareholder Committee and/or the Executive as deemed appropriate.	N/A	
Harbour Accounts	The CFO will determine the administrative and accounting arrangements for Scarborough and Whitby harbours, including the use of earmarked reserves and the apportionment of costs and other recharges from the general fund.		Assistant Director Resources (Environment)
	The CFO is responsible for preparing an annual income and expenditure statement for both harbours.		Assistant Director Resources (Environment)
Developer Contributions	The CFO is responsible for recording all financial contributions received and for establishing processes to monitor the use of the funding.		Assistant Director Resources (Community Development)
	The CFO is also responsible for publishing an annual Infrastructure Funding Statement (IFS), showing the value of CIL charges and s106 contributions collected, the total expenditure incurred on related infrastructure and public amenities, and the purposes for which the funding was used.		Assistant Director Resources (Community Development)
Housing Revenue Account	The CFO will determine the administrative and accounting arrangements for the housing revenue account subject to all relevant statutory provisions and any guidance issued by the Department for Levelling Up, Housing and Communities (DLUHC).		Assistant Director Resources (Community Development)
	The CFO will provide guidance on the apportionment of support and overhead costs between the general fund and housing revenue account.		Assistant Director Resources (Corporate)
	The CFO is responsible for ensuring any borrowing for housebuilding is undertaken in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code of Practice and the Council's approved prudential borrowing indicators.		Assistant Director Resources (Corporate)
Voluntary Funds	The CFO should be informed of the purpose and nature of all voluntary funds maintained or managed by officers. The accounts should be examined by a competent person independent of the fund or subject to an audit (if specifically required by the Charity Commission or CFO). A copy of the annual accounts and relevant independent examiner's report or audit report should be provided to the CFO within 9 months of the financial year end. The CFO is entitled to undertake further checks, request additional information or to require a full audit of the fund if considered necessary.		Relevant Assistant Director Resources Relevant Assistant Director Resources Relevant Assistant Director Resources
Court of Protection	The CFO is responsible for maintaining appropriate administrative and accounting arrangements for managing the assets and funds of people where the Council has been appointed as a Deputy or Appointee. The CFO will also maintain a scale of charges in accordance with Court of Protection guidelines for providing these services.		Assistant Director Resources (Health and Adult Services)
Document Retention	The CFO is responsible for determining the minimum document retention periods for all finance related documents.	N/A	

Any delegations not included in the above list would need to be made in writing