

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 sub-delegation	Further Terms and Conditions
Staffing Functions	The delegated authority includes management of the human, financial and material resources made available for the functions allocated to business units.		Interim Director of Transformation AD Property, Procurement and Commercial AD Technology AD Customer, Revenue and Benefits AD Resources (Resources and Central Services) AD Resources (HAS) AD Resources (CYPS) AD Resources (Environment) AD Resources (Community Development)		
	To take action with respect to the recruitment, appointment, promotion, training, grading and discipline of staff.		Interim Director of Transformation AD Property, Procurement and Commercial AD Technology AD Customer, Revenue and Benefits AD Resources (Resources and Central Services) AD Resources (HAS) AD Resources (CYPS) AD Resources (Environment) AD Resources (Community Development)		
	To take action with respect to the authorisation of senior managers to determine appeals against dismissal under the Council's Attendance Management Policy (in consultation with a member drawn from the Appeals Committee and an HR adviser).		Interim Director of Transformation AD Property, Procurement and Commercial AD Technology AD Customer, Revenue and Benefits AD Resources (Resources and Central Services) AD Resources (HAS) AD Resources (CYPS) AD Resources (Environment) AD Resources (Community Development)		
	To take action with respect to the determination of wages and salary scales, determination and application of conditions of service, and determination of the establishment of the Business Unit which they manage.	Subject to the Corporate Director of Resources being satisfied that adequate provision is made in the budget of the Business Unit and to the Assistant Chief Executive HR & Business Support raising no objection to proposals affecting the grading, determination of wages and salary scales, or determination and application of conditions of service.	Interim Director of Transformation AD Property, Procurement and Commercial AD Technology AD Customer, Revenue and Benefits AD Resources (Resources and Central Services) AD Resources (HAS) AD Resources (CYPS) AD Resources (Environment) AD Resources (Community Development)		
Policy Functions	To make a formal response on behalf of the Council, following appropriate consultation, to any White Papers, Green Papers, Government Consultation Papers or other consultative document, where it is appropriate that the response should be an officer response. Chief Officers should firstly consult the relevant Portfolio Holder(s) in order to determine whether an officer or Member response is most appropriate.	NB Where there is disagreement for responsibility for responding (i.e. officer or executive member), the relevant Portfolio Holder(s) shall respond.	None		
Contracts, Grants and Tenders	To accept the terms and conditions and governance documentation for a Partnership agreement in respect of a partnership involving the Council	Need agreement of Chief Financial Officer and Monitoring Officer - see Rules 28 & 29 of the Financial Procedure Rules and in respect of grants and other external funding and subject to the implications for the Council of this Accountable Body status being consistent with the Budget and Policy Framework.	ADRs		
	To accept the terms and conditions of an Accountable Body agreement in respect of a partnership involving the Council.	Need agreement of Chief Financial Officer and Monitoring Officer - see Rules 28 & 29 of the Financial Procedure Rules and in respect of grants and other external funding and subject to the implications for the Council of this Accountable Body status being consistent with the Budget and Policy Framework.	ADRs		
	To agree that the Council shall undertake work on behalf of, and to provide services to, external bodies.		Interim Director of Transformation AD Property, Procurement and Commercial AD Technology AD Customer, Revenue and Benefits AD Resources (Resources and Central Services) AD Resources (HAS) AD Resources (CYPS) AD Resources (Environment) AD Resources (Community Development)		
		Procurement & Contract Procedure Rules (PCPR) provide that every Contract shall be evidenced in writing and must be signed or sealed (as appropriate) by both parties. Contracts over £50k must be on terms approved by Monitoring Officer (MO). Works & concession contracts over £1m exc. VAT; goods and services contracts over £213, 477 exc. VAT; and social and other specific service contracts over £663,540 incl VAT must go through the Gateway approval process set down in the PCPR. Signature or sealing by the Council shall be in accordance with the requirements set out in Rule 2 and		Interim Director of Transformation AD Property, Procurement and Commercial with further sub-delegation as AD Technology AD Customer, Revenue and Benefits	

	To enter into contracts to facilitate service delivery or to procure works, services and supplies which are incidental to service delivery.	Rule 6 (i.e goods & services contracts up to WTO GPA threshold (£213,477 inc. VAT) require 1 authorised signature; contracts above this require 2 signatures - including one from MO or officer to whom MO delegated authority. For works & concession contracts up to £1m exc. VAT they require 1 authorised signature and contracts over this must be sealed by MO or person to whom MO delegated authority. For social services contracts up to the value of WTO GPA threshold (£663,540 inc VAT) 1 authorised signature required and contracts above this require 2 signatures - including one from MO or officer to whom MO delegated authority. Only the MO (or a Legal and Democratic Services' Officer (LDSO) authorised by the MO) may seal a Contract on behalf of the Council.	AD Resources (Resources and Central Services)		
			AD Resources (HAS)		
			AD Resources (CYPS)		
			AD Resources (Environment)		
			AD Resources (Community Development)		
	Gateway Approval - works & concession contracts over £1m exc. VAT; goods and services contracts over £213, 477 exc. VAT; and social and other specific service contracts over £663,540 incl VAT must go through the Gateway approval process set down in the PCPR 18.	Approval at Gates requires various officers to approve including The relevant Director or delegated Assistant Director; Finance - s151 Officer or delegated Assistant Director and ACE(LDS)Monitoring Officer. The Director is part of the Gateway approval team and can nominate one of the Assistant Directors to exercise this power	nomination as service director		
		Approval at Gates requires various officers to approve including The relevant Director or delegated Assistant Director; Finance - s151 Officer or delegated Assistant Director and ACE(LDS)Monitoring Officer. The Director is part of the Gateway approval team and can nominate one of the Assistant Directors to exercise this power	relevant ADR		
	Grants awarded by the Council	Grants awarded by the council must be evidenced in writing. Grants of any value awarded by the Council require a competitive application process to be followed.			
	Authority to Bid for Grant Funding	Corporate Directors permitted to submit applications where the expected funding is less than £200k - the limit applies to the aggregate level of funding where the grant is paid in instalments. For grants over this level see FPR 28	relevant ADR		
	Authority to Accept Grant Funding	All offers of grant funding can only be accepted with approval of CFO.	relevant ADR		
Authorisation of any document including those which require the common seal of the Council to be affixed		Interim Director of Transformation			
		AD Property, Procurement and Commercial			
		AD Technology			
		AD Customer, Revenue and Benefits			
		AD Resources (Resources and Central Services)			
		AD Resources (HAS)			
		AD Resources (CYPS)			
		AD Resources (Environment)			
		AD Resources (Community Development)			
Director Recommendation - Exception to requirement to invite bids for the award of a contract	All contracts over £50k but less than appropriate WTO GPA threshold require bids to be invited. Directors have the ability to make a Director Recommendation to make an exception to this in consultation with senior category manager in procurement in the following circumstances (1) purchases at public auctions where the Director is satisfied that VFM is achieved (2) the purchase of suppliers, works, service which are of such a specialised nature as to be obtainable from one contractor only (3) repairs to or the supply of parts for existing proprietary machinery or plant where obtaining the supplier from an alternative supplier would invalidate the warranty/contractual provisions with existing supplier (4) contracts required for reasons of extreme urgency brought about by unforeseeable events where the timescales for bids cannot be met. (5) Social or Other Specific Services Contracts where: (i) the service is currently supplied by a Contractor to the satisfaction of the relevant Corporate Director, is considered to be offering value for money and where the foreseeable	Non-delegated			
Director Exemption - Requirement to obtain tenders in respect of Above Threshold Contracts	see PCPR 16	Non-delegated			
Director Request for Waivers in respect of requirement to Tender	specific exception to PCPR only allowed in defined circumstances and with approval of MO and s151	Non-delegated			
Specific Delegations to the Corporate Director of Resources:					
Statutory Duties					
	To exercise the proper administration of the Council's financial affairs under Section 151 of the Local Government Act 1972 and Section 114 of the Local Government Finance Act 1988.	The s151 Officer to nominate a properly qualified member of staff to deputise should they be unable to perform the duties under s114 personally	ADR (Corporate)		
Commercial Activities					
	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Commercial activities.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Commercial, Property & Procurement		
	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.		AD Commercial, Property & Procurement		
	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.		AD Commercial, Property & Procurement		
	Any proposed loan or grant by the Council to a trading operation or commercial activity requires the approval of the CFO.		AD Commercial, Property & Procurement		
	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.		AD Commercial, Property & Procurement		
Council Tax, Business Rates and Benefits					
	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Council tax and business rates.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Customer, Revenues & Benefits		

	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Benefits.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Customer, Revenues & Benefits		
	The administration of revenue, benefits and housing rents including: <ul style="list-style-type: none"> • Council tax processing and billing arrangements • Local council tax support • National non-domestic rates • Hardship schemes • Housing benefits • Collection of housing rents • Recovery of any over-payments 		AD Customer, Revenues & Benefits with appropriate further delegation to nominated Revenues & Benefits Managers to determine a consistent framework		
	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Housing and council tax benefit assessment, fraud and verification.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Customer, Revenues & Benefits with appropriate further delegation to nominated Revenues & Benefits Managers to determine a consistent framework		
Customer Contact including Contact Centres and the Council's Website	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Customer contact including contact centres and the Council's website.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Customer, Revenues & Benefits		
Data Governance and Security	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Data governance and security.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Technology		
Facilities Management	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Facilities management.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Commercial, Property & Procurement		
Financial Management	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Financial management.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	ADR (Corporate) in role as deputy s151 officer where need to stand in.		
	To manage from day to day the County Fund and all subsidiary accounts.		"		
	To manage from day to day any earmarked or specific funds established from time to time by the Council.		"		
	To manage from day to day the Pension Fund, including: <ul style="list-style-type: none"> • The exercise of the Council's functions as administering authority, subject to any specific instructions that might be given from time to time by the Pension Fund Committee; • The power to seek professional advice and to devolve day to day handling of the Pension Fund to professional advisors within the scope of the Pensions Regulations; and • To change the mandate of or the monies allocated to a Pension Fund manager, in consultation with the Chairman and at least one other member of the Pension Fund Committee, in circumstances when not to do so would lead to a real or potential, loss in value of the Pension Fund's investments. Any such action to be reported to the Pension Fund Committee as soon as practicable. 	The Corporate Director of Resources is not empowered to change the investment manager structure of the Pension Fund	"		
	To operate the Local Government Pension Scheme Regulations and any other regulations that relate specifically to the Council's responsibility to administer the Scheme, including the exercise of discretions.		"		
	To implement increase payments under the Pension Increase Acts.		"		
	To implement national and local pay awards.		"		
	To borrow and lend money in accordance with the Treasury Management Statement and annual Strategy.		"		
	To manage the Housing Loan Scheme.		"		
	To make leasing arrangements.		"		
	To manage all insurance and related risk management issues, including insurance to cover liability under the indemnity policy for Members and officers.		"		
	To administer and oversee compliance with the Financial Procedure Rules.		"		
	To make in year adjustments to the Special Responsibility Allowances to reflect changes in the numerical strength of the individual groups with effect from the beginning of the month after such a change has taken place.		"		
	Under Regulation 7 of the Local Authorities (Contracts) Regulations 1997 to sign certificates under the Local Government (Contracts) Act 1997 and is indemnified against any liability, claims or costs arising out of the signature of any such contract.		"		
	To exercise the functions of the Council relating to its small holdings estate.		AD Commercial, Property & Procurement		
Grants	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Grants.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	ADRs		
Procurement	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Procurement.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Commercial, Property & Procurement	Head of Procurement & Contract Management	
Property	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Property.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Technology	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Technology.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	AD Technology		
Transformation	To the extent that they are not specifically reserved to another Council/Executive body, Executive Member or Officer, the Corporate Director of Resources is responsible for the exercise of all powers, duties and functions of the Council in relation to Transformation.	To the extent that any of these delegated functions are executive functions the Corporate Director will agree arrangements for consultation with the relevant Executive Member(s) and will refer to the Executive for consideration and decision those matters directed by the said Member(s).	Director of Transformation		

Property Procedure Rules - Approvals by the Corporate Director of Resources:				
Waiver of the PPR to a specific case in consultation with ACE Legal & Democratic	must record waiver in writing. Cannot waive rules 1.6 & 9.2	AD Commercial, Property & Procurement		
Approval of the proposed terms of a property transaction (Heads of Terms)		AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Approval for rent reviews provided the original lease included provisions for the rent review: the variation of lease terms, the assignment or sub-letting of a lease in or a lease out, dilapidations claims save where variation would result in a decrease to the rent ,	Any Value	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Approval of lease management action (both leases out and in)	provided the proposal would result in rent or licence fee remaining static or decreasing - if not see rule 5.3	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Approve settlement of dilapidations claim where council is landlord		AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To approve the release or variation of restrictive covenants.	up to £500k	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To instruct ACE Legal & Democratic to place or remove restrictions on title of any property owned by Council or property owned by 3rd provided such restriction to secure grant or other loan to or from council		AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To approve any transaction associated with management of County Farms estate	proposal must accord or not conflict with County Farms estate	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Changing the status of land from being highways maintained at public expense to enable land to be used for another purpose		AD Commercial, Property & Procurement		
To approve any acquisition of property (other than by lease or licence or other agreement for a rent or licence fee or other annual payment or by option).	up to £500k and budget provision has been made for acquisition	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To approve any acquisition by lease or licence or other arrangement for a rent or licence fee or other annual payment	up to £150k and budget provision has been made for acquisition	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To approve any acquisition by option.	Conditions in 5.4 PPR	AD Commercial, Property & Procurement with		
Transactions at over value	conditions in 5.9-5.10 PPR	AD Commercial, Property & Procurement		
To acquire a property that is for sale or for lease by an auction or by a formal tender exercise or an informal tender exercise.	An in principle decision must be sought as with any other acquisition. An upper limit upon the value for a bid must be agreed by the Corporate Director of Resources.	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Compulsory Purchase	conditions in 5.12- 5.13	AD Commercial, Property & Procurement		
Disposal of property other than by lease, licence or other agreement for a rent or licence fee or other annual payment.	up to £1m and conditions in PPR 6 observe No limit for County Farms estate transactions.	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Disposal of property by lease or licence or other agreement for a rent or license fee or other annual payment.	Annual rent or fee or other annual payment up to £150k.	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Transactions at undervalue	conditions in PPR 6.7-6.10	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Approval of statutory transfers		AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Hiring out properties or parts of properties for one off or recurring bases		AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Right to buy	ACE Legal & democratic decision in consultation with Corporate Director Resources	AD Commercial, Property & Procurement		
Tender evaluation and acceptance of tender if it offers the best consideration	PPR 6.23	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Authorising post tender negotiations	PPR 6.24	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Instruct ACE Legal & Democratic Services to enter into the mortgage of a Property owned by 3rd part	mortgage must be to secure council's interests linked to a grant or loan	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
The Re-allocation of Council property to a new use including appropriation other than for disposal which is <u>not</u> held by Council on a lease or licence.	up to £1m and conditions in PPR 9.1-9.4	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
The Re-allocation of Council property to a new use including appropriation other than for disposal which is held by Council on a lease or licence.	up to £150k and conditions in PPR 9.1-9.4	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To approve the terms of a property-related compensation payment.	The Corporate Director of Resources to approve terms. The Assistant Chief Executive Legal and Democratic Services must prepare and complete documents for compensation payments relating to Compulsory Purchase Orders.	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To approve and sign licenses to or from third parties.	Provided that the licence is for a period that does not exceed 6 months and that the licence fee is less than £15k.	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
To sign property contracts comprising wayleaves, agricultural tenancy agreements or agricultural licences.	If the property contract is in a nationally recognised form or in a form prepared or approved by the Assistant Chief Executive Legal and Democratic Services and the value is less than £50k. Two signatories are required if the value is £50k or more.	AD Commercial, Property & Procurement with further sub-delegation as appropriate		
Investment decisions in relation to property including responsive maintenance; preventative maintenance; planned maintenance; works required to secure an empty property; response to compliance issues; improvement of a property; addition of accommodation; and demolition of all or part of a building or structure	PPR 12	AD Commercial, Property & Procurement with further sub-delegation as appropriate		

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.	In consultation with the Chief Executive Officer and the other Corporate Directors.	N/A		
	To report to the Executive at least annually on the achievement of the strategic priorities contained in the MTFS.		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.		N/A		
	To specify the format of the annual revenue budget and the timing of any reports to the Executive and Council.	Subject to any overriding requirements of the Council.	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.		N/A		
	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.		Relevant Assistant Director Resources		
	Responsibility for the format of the capital plan and the timing of reports to the Executive.	Subject to any overriding requirements of the Council.	N/A		
	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		Relevant Assistant Director Resources		
	Responsibility for preparing the overall capital plan for consideration by the Executive, and approval by the Council		N/A		
	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.		Relevant Assistant Director Resources		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.
	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.		Relevant Assistant Director Resources		
	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.		Relevant Assistant Director Resources		
	To provide a quarterly capital plan update to the Executive.		N/A		
	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		N/A		
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.		N/A		
	To submit quarterly monitoring reports covering both revenue and capital budgets to the Executive.		N/A		
	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.		Relevant Assistant Director Resources		
	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.		Relevant Assistant Director Resources		
	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.		N/A		
	To report to the Executive any significant expenditure incurred in excess of the approved net budget of a Directorate due to an emergency.		N/A		
	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.		N/A		
	Proposals by Corporate Directors to carry forward specific budget underspends to the next financial year require the agreement of the CFO.		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.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
	To ensure the schedule of permissions is readily available to all officers involved in the Council's financial management and administration.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
	To keep the schedule of permissions under review and make changes as required.		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.		Assistant Director Resources (Corporate)		
	Corporate Directors are responsible for ensuring that their services apply the standard financial processes properly and consistently in practice.		Service Assistant Directors		
	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)		Note sub-delegation to Head of Finance (Technical) by 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)
	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.		Assistant Director Resources (Corporate)		
	The CFO will meet periodically with the relevant Portfolio Holder to consider and review issues arising from the day to day treasury management activities.		Assistant Director Resources (Corporate)		
	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.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
Asset Management	The CFO will determine the administrative and accounting arrangements for recording the acquisition and disposal of assets, and the maintenance of asset registers.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
	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.		N/A		
	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.		Assistant Director Resources (Corporate)		
	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.		Assistant Director Resources (Corporate)		
	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.		Assistant Director Resources (Corporate)		
	The CFO is responsible for negotiating and agreeing the terms of all loan agreements and investments entered into by the Council.		Assistant Director Resources (Corporate)		
	Corporate Directors may dispose of assets subject to approvals.	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	Obtain approval of relevant Assistant Director of Resources - between £50k and £100k		
	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.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
	The CFO may request confirmation of an asset's existence and current condition from a Corporate Director.		N/A		
Stocks and Inventories	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.		Relevant Assistant Director Resources		
	The CFO will provide guidance on appropriate disposal methods. All disposals of stock and inventories are also subject to the following approvals.	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	Obtain approval of relevant Assistant Director Resources in consultation with the relevant Executive Member(s) - between £20k and £100k		
	Corporate Directors may also write off stock and adjust for inventory deficiencies subject to the following approvals	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	Obtain approval of relevant Assistant Director of Resources in consultation with the relevant Executive Member(s) - between £10k and £50k		
Prevention and Fraud Corruption	The CFO should ensure that the Council establishes and maintains effective counter fraud and anti-corruption arrangements.		Relevant Assistant Director Resources		
Income and Accounts Receivable	The CFO will provide detailed guidance on the setting and review of fees and charges.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Strategic Financial Planning) by Assistant Director Resources (Corporate)
	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.		Assistant Director Commercial, Property and Procurement		
	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.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)
	Payment by cash is only permitted where alternative methods of payment are not practicable and with the prior written approval of the CFO.		Assistant Director Resources (Corporate)		
	Where a debt remains unpaid the CFO is authorised to agree repayment terms with the debtor or to take other recovery action as appropriate.		Relevant Assistant Director Resources		Note sub-delegation to Head of Finance (Technical) by relevant Assistant Director Resources
	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.		N/A		

	Procedure for writing off debts.	Approval of the CFO only - up to £50k Approval of the CFO in consultation with the relevant Corporate Director(s) - between £50k and £100k Approval of the CFO in consultation with the relevant Executive Member(s) - between £100k and £200k Obtain approval of the Executive - over £200k	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 Approval of relevant Heads of Finance - £1k to £10k Approval of relevant Assistant Director Resources £10k - £200k by relevant Assistant Director Resources	
	The CFO has the right to refer any proposed debt write off to the Executive for approval.		N/A			
	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.		Relevant Assistant Director Resources		Note sub-delegation to Head of Finance (Technical) by relevant Assistant Director Resources	
	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.	Corporate Directors - up to £10k Obtain approval of CFO - more than £10k	Obtain approval of the relevant Assistant Director Resources - more than £10k			
Ordering and Accounts Payable	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.		N/A			
	To ensure adequate segregation of duties, a different officer should authorise the order, confirm receipt and approve the invoice for payment. The CFO may agree alternative procedures for low value orders.		N/A			
	The CFO will determine the Council's standard payment terms and keep these under review. The CFO may agree different payment terms for small or medium suppliers and where prompt payment would be beneficial for the Council.		N/A			
	The CFO will establish a procedure for authorising and processing ad-hoc payments where there is no invoice.		N/A			
	The CFO is responsible for ensuring all payments are made to the correct person or entity, and for the correct amount.		Relevant Assistant Director Resources and Assistant Director Commercial, Property and Procurement			
	The CFO must establish processes to verify creditor payment details when new suppliers are set up on the accounts payable system and for all subsequent changes. The CFO must also establish processes to identify potentially duplicate payments. The CFO is also responsible for ensuring invoice and payment details are properly recorded in the Council's main accounting system and the expenditure is reflected against the relevant budget codes.		Assistant Director Resources (Corporate)			
		Relevant Assistant Director Resources				
Banking	The CFO is authorised to operate any bank accounts considered necessary for the effective management and administration of the Councils' services and functions. All arrangements for the operation, supervision and closure of the Council's bank account(s) will be made by the CFO. Officers must not open bank accounts in the name of the Council unless they are acting on the instructions of the CFO.		Assistant Director Resources (Corporate)			
	The CFO will also make arrangements for the use and control of procurement cards for the payment of goods and services, and the operation of petty cash imprest accounts. The CFO will prepare specific guidance notes and instructions for both procurement cards and petty cash imprest accounts.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)	
	All bank accounts, petty cash imprest accounts and procurement card statements must be reconciled at least monthly. Any significant variances should be reported to the CFO in a timely manner.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)	
Payroll and Expenses	The CFO is responsible for ensuring that regular reconciliations are undertaken between the Council's payroll system and the main accounting system (general ledger) to verify the accuracy and completeness of the payroll costing file. A similar reconciliation should be undertaken with the pension system.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Technical) by Assistant Director Resources (Corporate)	
Insurance	The CFO is responsible for arranging all insurance on behalf of the Council and for providing advice to the Executive on the level of insurance cover required.		Assistant Director Resources (Corporate)			
	The CFO has sole responsibility for managing and negotiating all claims made against the Council, using specialist claim handlers as required. The CFO may require Corporate Directors to provide information and evidence relevant to any claim.		Relevant Assistant Director Resources			
	The CFO will determine the level of self-insurance to be accepted for some risks and the value of reserves necessary to adequately fund future liabilities.		Assistant Director Resources (Corporate)			
	Corporate Directors must notify the CFO of any: •event or incident which may result in a claim being made against the Council and/or its insurers •new risks which might require to be insured, together with details of any changed circumstances which might affect existing risks •other action(s) taken which might affect the Council's current or future insurance arrangements.		Relevant Assistant Director Resources			
Grants and External Funding	The CFO will provide detailed procedural guidance to follow when applying for grant or other external funding, and before any offers of funding are accepted.		Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Strategic Financial Planning) by Assistant Director Resources (Corporate)	
	Corporate Directors should consult with the CFO in all circumstances where applications for grants or other external funding are being considered.		Relevant Assistant Director Resources			
	Approvals required before applications are submitted. The limits apply to the aggregate level of funding where the grant is to be paid in instalments.	Obtain approval of Corporate Director in consultation with the CFO - less than £200k Obtain approval of CFO in consultation with the Executive Member for Finance and other relevant Executive Member(s) - 200k and over * Recurring grants and external funding require consultation with the relevant Executive Member(s) at the discretion of the CFO.	Obtain approval of Corporate Director in consultation with the relevant Assistant Director Resources - less than £200k Obtain approval of relevant Assistant Director Resources in consultation with the Executive Member for Finance and the relevant Executive Member(s) - £200k and over * Recurring grants and external funding require consultation with the relevant Executive Member(s) at the discretion of the relevant Assistant Director Resources.			The terms and conditions of any grant offer overrides our scheme of delegation, irrespective of the amount.
	Approvals required before any offers of grant or other external funding are accepted.	New, discretionary grant and external funding: Obtain approval of CFO - less than £200k Obtain approval of the relevant Executive Member(s) in consultation with the CFO and the Executive Member for Finance - between £200k and £1m Obtain approval of the Executive - over £1m	New, discretionary grant and external funding: Obtain approval of relevant Assistant Director Resources - less than £200k Obtain approval of the relevant Executive Member(s) in consultation with the relevant Assistant Director Resources and the Executive Member for Finance - between £200k and £1m			
	Recurring grants and external funding: Corporate Director to inform the CFO - less than £200k Obtain approval of the CFO in consultation with the Executive Member for Finance and other relevant Executive Member(s) as necessary - £200k and over	Recurring grants and external funding: Corporate Director to inform the relevant Assistant Director Resources - less than £200k Obtain approval of the relevant Assistant Director Resources in consultation with the Executive Member for Finance and other relevant Executive Member(s) as necessary - £200k and over				

		Direct award grants: Statutory - Corporate Director to inform the CFO Discretionary - As per rules for new discretionary grants and recurring grants	Direct award grants: Statutory - Corporate Director to inform the relevant Assistant Director Resources Discretionary - As per rules for new discretionary grants and recurring grants		
Partnerships	Where a partnership is considered to be in the Council's interests, Corporate Directors, in consultation with the CFO and Monitoring Officer, should agree appropriate terms and conditions with the other partner organisation(s). Depending on the form of partnership, Corporate Directors should also comply with the Procurement and Contract Procedure Rules where these apply. The CFO must also be satisfied that the accounting and audit arrangements are appropriate for the size and type of partnership, and the legal framework must be agreed by all the partners. 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.		Relevant Assistant Director Resources		
			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. 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. Any proposed loan or grant by the Council to a trading operation or commercial activity requires the approval of the CFO. 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		
			N/A		
			N/A		
			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. The CFO is responsible for preparing separate ringfenced harbour accounts annually including all assets and liabilities (capital) not just income and expenditure		Assistant Director Resources (Environment)		
			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. 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)		
			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). The CFO will provide guidance on the apportionment of support and overhead costs between the general fund and housing revenue account. 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 (Community Development)		
			Assistant Director Resources (Corporate)		Note sub-delegation to Head of Finance (Strategic Financial Planning) by Assistant Director Resources (Corporate)
			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