Financial Regulation D: Systems and Procedures

Introduction

D.1 Sound systems and procedures are essential to an effective framework of accountability and control.

General

D.2 The Section 151 Officer is responsible for the operation of the Council's accounting systems, the form of accounts and the supporting financial records. Any changes made by an Executive Director to the existing financial systems or the establishment of new systems must be approved by the Section 151 Officer. However, an Executive Director is responsible for the proper operation of financial processes in his/her own service areas.

D.3 An Executive Director must agree any changes to agreed procedures to meet his/her own specific service needs with the Section 151 Officer.

D.4 An Executive Director will ensure that his/her staff receive relevant financial training that has been approved by the Section 151 Officer.

D.5 An Executive Director must ensure that, where appropriate, computer and other systems in his/her own service areas are registered in accordance with data protection legislation. An Executive Director must ensure that staff in his/her own service areas are aware of their responsibilities under freedom of information legislation.

Income and Expenditure

D.6 The Section 151 Officer will be responsible for paying all properly incurred liabilities.

D.7 An Executive Director is responsible for ensuring that a proper Scheme of Delegation has been established in his/her own service areas and is operating effectively. The Scheme of Delegation identifies staff authorised to act on the Executive Director's behalf, or on behalf of the Executive, in respect of payments, income collection and placing orders, together with the limits of his/her authority. Further details relating to officer delegations can be found in the Officer Scheme of Delegations - Part 3(2) of the Constitution.

D.8 Once a charge has been raised no debtor will be excused a payment due to the Council other than with the approval of the relevant Executive Director and the Section 151 Officer. The Section 151 Officer will maintain a record of write-offs.

Payment to Employees and Members

D.9 The Section 151 Officer is responsible for payments of salaries, wages and allowances to staff, including payments for overtime. The Director of Assurance and Governance is responsible for payment of allowances to Members.

Taxation

D.10 The Section 151 Officer is responsible for advising Executive Directors, in the light of guidance issued by the appropriate bodies and relevant legislation, on all taxation issues that affect the Council.

D.11 The Section 151 Officer is responsible for maintaining the Council's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

Trading Accounts/Business Units

D.12 It is the responsibility of the Section 151 Officer to advise Executive Directors on the establishment and operation of trading accounts and business units, and to determine the arrangements under which these are operated.