

Dorset & Wiltshire Fire and Rescue Authority

Financial Regulations

Introduction and Overview

1. Status of financial regulations

What are financial regulations?

These regulations identify the financial responsibilities of Dorset and Wiltshire Fire and Rescue Authority (the Authority), its Committees, the Chief Fire Officer, the Clerk & Monitoring Officer, the Treasurer and other officers.

Who should read this document?

The regulations and procedures apply to all staff and Members of the Authority. The prime audience for financial regulations consist of:

- ◆ Members
- ◆ Chief Fire Officer
- ◆ Finance Officers
- ◆ Staff with financial responsibilities

More detailed guidance on how the regulations should be implemented in practice is contained in financial procedures, which apply to all Members and all staff.

Why have financial regulations?

Financial regulations form part of the means by which the Authority manages its business. They clarify responsibilities and provide a framework for decision making. Where there are specific statutory powers and duties, the financial regulations seek to ensure that these are duly complied with, as well as setting out best professional practices and processes for all activities and decisions of the Authority, its committees and the Service. Members and officers are required to maintain a written record of any decision-making that has been delegated to members of their staff, including seconded staff. When decisions have been delegated or been devolved to other bodies or responsible officers, references to Members or officers in the regulations should be read as referring to them.

In summary the financial regulations are the regulatory framework within which the financial affairs of the Authority operate.

Corporate governance and financial regulations

All staff and Members must comply with the three fundamental principles of public life, namely openness, integrity and accountability. These regulations reinforce the corporate governance standards governing organisational structures, financial reporting and internal controls and standards of behaviour. The Treasurer is responsible for reporting, where appropriate, breaches of the financial regulations to the Authority. They are also responsible for issuing advice and guidance to underpin the financial regulations that Members, officers and others acting on behalf of the Authority are required to follow.

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What do financial regulations cover?

The regulations apply to all the Authority's activities. In practice this means all budgets, money and funds administered by officers and Members in carrying out their duties across all the Authority's services and activities. This includes:

- ◆ Funds managed on behalf of third parties
- ◆ Partnership arrangements where the Authority is the Accountable Body
- ◆ External providers, such as outsourced services, contractors and consultants managed through the contract process. These include, for example, compliance with key controls procedures; performance standards and statistics; attendance at service client meetings and access to accounts.

Awareness and access

The Chief Fire Officer is responsible for ensuring that all employees with financial responsibilities are made aware of and have access to these regulations and the accompanying financial procedures that set out in more detail how they should implement and comply with the regulations.

Review of financial regulations

The Treasurer is responsible for maintaining a continuous review of these regulations.

Other rules

Apart from these regulations, all officers and Members must comply with certain other rules. These include:

The law

- ◆ General and specific local government law
- ◆ General civic and criminal law
- ◆ The combination order Other Authority rules
- ◆ Standing Orders
- ◆ Scheme of Delegation
- ◆ Contract Standing Orders
- ◆ Human Resources policies and procedures
- ◆ Service Orders
- ◆ Financial procedures and guidance

Failure to comply with financial regulations or the instructions issued under them will constitute misconduct.

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2. Definitions

In these Financial Regulations:

- ◆ “Dorset & Wiltshire Fire and Rescue Authority”, (“the Authority”,) is the Authority constituted in accordance with Statutory Instrument 2015 No. 435, The Dorset & Wiltshire Fire and Rescue Authority (Combination Scheme) Order 2015 and the amendments contained within The Fire and Rescue Authority (Membership) Order 2017
- ◆ “Constituent authorities” are Bournemouth, Christchurch and Poole Council, Dorset Council, Swindon Borough Council and Wiltshire Council
- ◆ “Member” shall mean a person appointed to be a Member, or co-opted Member of the Authority by the constituent authorities
- ◆ “Chief Fire Officer” - the person appointed as Chief Fire Officer by the Authority, and any person to whom the Chief Fire Officer has delegated any duties in respect of these Regulations, except where the regulations use the term ‘personally’, in which case only the Chief Fire Officer is referred to
- ◆ “Treasurer” - the person appointed by the Authority with responsibility for the administration of the Authority’s financial affairs, in accordance with Section 151 of the Local Government Act 1972 and Section 112 of the Local Government Finance Act 1988. Treasurer shall include such persons as the Treasurer specifically authorises in writing for the purpose of these Regulations
- ◆ “Officer” shall mean all persons appointed by the Authority, including uniformed and non-uniformed staff.

3. Changes to financial regulations

Any changes to Financial Regulations shall be drawn up jointly by the Chief Fire Officer, Treasurer and Clerk & Monitoring Officer and be approved by the Authority.

4. Suspension of financial regulations

If the Chief Fire Officer is of the opinion that any of these Regulations are inappropriate in particular circumstances, the Clerk & Monitoring Officer shall be informed in writing. The Clerk & Monitoring Officer may, after consultation with the Treasurer, authorise departure from these Regulations if satisfied that exceptionally, such departure is in the interests of the Authority. The Clerk & Monitoring Officer shall maintain a register of any such authorisations, which shall be available for inspection by any Member of the Authority, and will report such departures to the Authority.

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Financial Regulation A: Financial Accountabilities and Management

Introduction

This section covers all the financial accountabilities in relation to running the Service, including the policy framework and the budget.

The Authority

- A1** The Authority is responsible for approving the overall policy framework and budget within which it operates. It is also responsible for approving and monitoring compliance with an overall framework of accountability and control. The Authority does not operate executive arrangements but has agreed that all key decisions are to be made by the full Authority.

The Authority is required to:

- ◆ Agree the revenue and capital budget requirements and set a council tax precept for the forthcoming year, on advice from the Treasurer
- ◆ Approve the Chief Fire Officer's proposed allocation of resources
- ◆ Monitor and approve the treasury management strategy
- ◆ Monitor and approve the medium-term finance plan
- ◆ Decide on the level of general balances it wishes to maintain

The Finance and Audit committee

- A2** The Authority has delegated to this Committee, amongst other things overall responsibility for Audit. The Treasurer has day to day responsibility for this Committee, and will consult with the Committee as necessary on the content of the annual audit plans of both internal and external audit. The Committee is responsible for monitoring the delivery of both plans and additional work undertaken during the year. It also reviews internal audit reports and external audit statutory management letters and makes recommendations for appropriate action, and is responsible for providing independent assurance to the Authority on the effectiveness of the Authority's risk management, governance and control arrangements.

Statutory Officers

Head of Paid Service (Chief Fire Officer) and his staff

- A3** The Chief Fire Officer, as Head of Paid Service, is responsible for the corporate and overall management of the Fire and Rescue Service. He or she must report to and provide information for the Authority, its committees, and any joint committee of which the Authority is a constituent. He or she is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation.

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- A4** The Chief Fire Officer is also responsible for, together with the Clerk & Monitoring Officer, for the system of record keeping in relation to all the Authority's decisions.
- A5** The Chief Fire Officer and his staff should have as much day to day responsibility for financial management of the Service as is possible within the framework of the agreed budget and rules of virement.
- A6** The Chief Fire Officer shall control expenditure and income, monitor performance, and take necessary action to avoid exceeding any financial allocation.
- A7** The Chief Fire Officer may authorise other officers to act on his behalf in sanctioning orders for payment, but such delegation does not in any way reduce the overall responsibilities of the Chief Fire Officer.
- A8** Where expenditure or income involves a contract with a third party, the Chief Fire Officer must follow the procedures laid down in Contract Standing Orders.
- A9** The Chief Fire Officer is authorised to incur expenditure for the purpose identified and up to the amount specified in such estimates as approved, including unspent balances from the previous year, within arrangements agreed by the Treasurer and reported to the Authority.

The Treasurer

- A10** The Treasurer as proper financial officer, has statutory responsibilities in relation to the financial administration and stewardship of the Authority. This statutory responsibility cannot be overridden and arises from:
- ◆ The Local Government Act 1972
 - ◆ The Local Government Finance Act 2012
 - ◆ The Local Government and Housing Act 1989 and
 - ◆ The Accounts and Audit Regulations 2015
- A11** The Treasurer is responsible for:
- ◆ The proper administration of the Authority's financial affairs
 - ◆ Setting and monitoring compliance with financial management standards
 - ◆ Advising on the corporate financial position and on key financial controls necessary to secure sound financial management
 - ◆ Providing financial information
 - ◆ Preparing the revenue and capital programme
 - ◆ The maintenance of an adequate and effective internal audit
 - ◆ Treasury Management
- A12** In accordance with Section 114 of the Local Government Finance act 1988, the Treasurer must report to the Authority if it or one of its officers:

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- ◆ has made, or is about to make, a decision which involves incurring unlawful expenditure
- ◆ has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the Authority
- ◆ Is about to make an unlawful entry in the Authority's accounts.

A13 Section 114 of the 1988 Act also requires the Treasurer to nominate a properly qualified member of staff to deputise should he or she be unable to perform the duties under section 114 personally.

Clerk & Monitoring Officer

A14 The Monitoring Officer has responsibility for reporting any illegal action, actual or potential breach of any law, code of practice or maladministration or injustice, by:

- ◆ The Authority or any of its Committees or Sub-Committees
- ◆ Any officer of the Service
- ◆ Any employee of the Service, including any fire officer, or local authority or organisation providing services to the Authority

A15 Specifically the Clerk & Monitoring Officer role entails:

- ◆ advising all Members and officers about who has the authority to take a particular decision; and,
- ◆ advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.
- ◆ together with the Treasurer, is responsible for advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the budget.

Other financial accountabilities and management

A16 Virement

Once the annual revenue and capital budgets are approved, and subject to provisions within these Financial Regulations and Standing Orders, the Chief Fire Officer has authority to incur expenditure without the need to obtain further approval from the Authority, except where:

- ◆ the Chief Fire Officer proposes a change in policy and/or objectives in corporate plans and/or
- ◆ there is a proposed virement in excess of £250,000.

Virement is defined as the movement of resources from one budget head to another.

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A17 Money may then be spent on any item and at any time in the financial year concerned, provided that either:

- ◆ enough money has been earmarked for the item in the budget; or
- ◆ enough money can be transferred from another budget head (virement), and for amounts in excess of £50,000 the transfer is given prior written approval by the Treasurer.

A18 Virement shall not be from a capital budget to a revenue budget except where the Authority has approved an amendment of direct revenue funding or the use of balances.

Year-end balances

A19 The Authority is responsible for agreeing procedures for carrying forward under and overspendings on budget headings on the advice of the Treasurer.

Accounting policies, records, statements and returns

A20 The Treasurer is responsible for:

- ◆ determining accounting policies and financial systems and ensuring they are applied consistently
- ◆ determining the accounting procedures and financial records for the Authority
- ◆ ensuring that the annual statement of accounts is prepared and certified in accordance with the *Code of Practice on Local Authority Accounting in the UK: A statement of Recommended Practice* (CIPFA/ LASAAC)

Debt write-off, write-off of redundant stock and stock adjustments

A21 The Chief Fire Officer is personally authorised to write off debts, redundant stock and stock adjustments up to and including the value of £10,000.

A22 Debts and/or redundant stock and/or stock adjustments in excess of £10,000 but not exceeding £25,000 can be written off by the Chief Fire Officer subject to written approval of the Treasurer and the Clerk & Monitoring Officer.

A23 Debts and/or redundant stock and/or stock adjustments in excess of £25,000 require the approval of the Authority to be written off.

Financial Regulation B: Financial Planning

Introduction

The Authority is responsible for agreeing the Service's policy framework and budget, which will be proposed by the Chief Fire Officer. In terms of financial planning, the key elements are the:

- ◆ Community Safety Plan
- ◆ Revenue budget
- ◆ Capital programme
- ◆ Reserves and balances

Budgeting

B1 The general format of the budget will be approved by the Fire Authority and proposed by the Chief Fire Officer on the advice of the Treasurer. The draft budget should include allocation to different services and projects, proposed taxation levels and contingency funds.

Budget preparation

B2 The Treasurer is responsible for ensuring that a budget and a long-term budget plan or forward financial forecast (Medium-Term Financial Plan) is prepared on an annual basis for consideration by Members. The Authority may amend the budget or ask Members to reconsider it before approving it.

B3 Members in consultation with the Treasurer are responsible for issuing guidance on the general content of the budget as soon as possible following approval by the Authority.

B4 The Chief Fire Officer is responsible for ensuring that budget estimates reflecting agreed service plans are submitted to the Members, and that the estimates are prepared in line with Members' guidance.

Budget monitoring and control

B5 The Treasurer is responsible for providing appropriate financial information and systems to enable budgets to be monitored effectively. The Treasurer must monitor and control expenditure against budget allocations and report regularly to the members on the overall financial position.

B6 The Chief Fire Officer is responsible for controlling income and expenditure on his or her budgets and for monitoring performance, taking account of financial information provided by the Chief Financial Officer. Variances shall be reported to the appropriate committee and officers should take any necessary action to avoid exceeding their budget allocation and alert the Chief Financial Officer to any problems.

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- B7** The Treasurer is responsible for issuing guidelines on budget preparation to Members and senior officers, taking into account the policy framework determined by the Authority.

Capital programme

- B8** The Treasurer is responsible for ensuring that a capital programme is prepared each year for consideration by the Members, before submission to the Authority.
- B9** The Chief Fire Officer is responsible for the control of expenditure against the approved capital programme and for the provision of timely, complete and accurate financial information as required by the Authority and the Treasurer.
- B10** The Chief Fire Officer and the Treasurer may approve an increase in the capital programme of up to £50,000, and the Chief Fire Officer and Treasurer in consultation with the Chair of the Authority may approve an increase of up to £250,000. In both cases the approved expenditure must be reported to the Authority.

Reserves and balances

- B11** The Treasurer is responsible for advising the Authority on prudent levels of reserves.

Urgent Decisions

- B12** Where an urgent financial decision is required that falls outside of the defined process or limits within Financial Regulations, but is felt to be in the wider interests of the Authority, the Treasurer in consultation with the Chief Fire Officer, Clerk & Monitoring Officer and Chair of the Authority can make the decision subject to it being reported back to the Authority.

Financial Regulation C: Risk Management and Control of Resources

Introduction

It is essential that robust systems are developed and maintained for identifying and evaluating all significant financial and operational risks to the Authority on an integrated basis. This should include the proactive participation of all staff associated with planning and delivering services.

Risk management

- C1** The Authority is responsible for approving the risk management policy and strategy and for reviewing the effectiveness of risk management.
- C2** The Chief Fire Officer is responsible for ensuring that proper insurance exists where appropriate.
- C3** The Chief Fire Officer is responsible for preparing the Authority's risk management policy statement and for promoting it throughout the Service, and for advising the Members on proper insurance cover where appropriate.

Internal control

- C4** Internal control refers to the systems of control to ensure that the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.
- C5** The Treasurer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations and other relevant statements and best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently and in accordance with the statutory and other authorities that govern their use.
- C6** The Chief Fire Officer is responsible for establishing sound arrangements for planning, appraising, authorising and controlling operations to achieve continuous improvement, economy, efficiency and effectiveness and for achieving financial performance targets.
- C7** The Authority is required to approve on an annual basis an Annual Statement of Assurance containing, amongst other things:
 - ◆ a statement, in accordance with the Accounts and Audit Regulations, on measures (including a system of internal control) taken by the Authority to ensure appropriate business practice high standards of conduct and sound governance; and,
 - ◆ in accordance with the Fire and Rescue Service National framework requirements, an annual assurance statement on financial governance and

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operational matters and showing how the Authority has had due regard to the expectations set out in their Community Safety Plan and the requirements included in the Framework.

Audit requirements

- C8** The Account and Audit Regulations 2015 require all relevant authorities to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance process.
- C9** The Authority is also required to comply with the relevant legislative requirements in relation to external audit.
- C10** The Authority may, from time to time, be subject to audit, inspection or investigation by external bodies which have statutory rights of access, e.g. His Majesty's' Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) and HM Revenue and Customs (HRMC).

Preventing fraud, corruption and bribery

- C11** The Chief Fire Officer and Treasurer are jointly responsible for the development and maintenance of an anti-fraud and corruption, and anti-bribery and whistleblowing policies, and for maintaining procedures to prevent fraud, corruption and bribery.
- C12** Any officer or Member who suspects that these Regulations have been or may be breached, or that resources of the Authority have been or may be stolen, must immediately notify the Treasurer personally, or any specific officer designated by the Treasurer. The Treasurer will as appropriate, in consultation with the Chief Fire Officer and the Clerk & Monitoring Officer, decide on an appropriate course of action.
- C13** The Treasurer and the Clerk & Monitoring Officer shall report to the Authority any circumstances which could involve the Authority in:
 - ◆ unlawful expenditure;
 - ◆ an unlawful action which could result in a potential loss or deficiency to the Authority: or
 - ◆ an unlawful entry in the accounts.
- C14** The Authority is required to approve a policy on gifts, loans and sponsorship.
- C15** The Chief Fire Officer is responsible for administering the policy agreed by the Authority on the acceptance of gifts, loans and sponsorship, and for ensuring that the prior approval of the Authority is obtained before accepting gifts, loans and sponsorship over the value of £10,000.
- C16** The Chief Fire Officer is responsible for maintaining a register of offers of gifts, loans or sponsorship, which shall be open to inspection by any Member of the Authority.

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Assets

- C17** The Chief Fire Officer should ensure that all records and assets are properly maintained and securely held. The Chief Fire Officer should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.
- C18** The Chief Fire Officer shall keep an asset register of all property and such inventories and stores records as are necessary, under arrangements approved by the Treasurer which will be subject to periodic checks.
- C19** The Authority will be required to approve:
- ◆ the acquisition of land or buildings or disposal of land or buildings considered to be surplus
 - ◆ the disposal of any material asset valued in excess of £100,000
 - ◆ the write off of redundant stock and/or stock adjustments in excess of £25,000 (see A23 above).
- C20** The relevant procedures as set out or referred to in the Authority's Contract Standing Orders will apply to the acquisition and disposal of land and buildings and the disposal of material assets as provided for at C19(a) and (b) above.
- C21** Any proposals to enter into leasing arrangements must be agreed in advance with the Treasurer and in accordance with any requirements laid down by the Authority. The agreement of any terms for the leasing of any property or the taking of any interest in property must be undertaken only after suitable professional advice has been taken.

Banking arrangements

- C22** The Treasurer is responsible for making such arrangements as are appropriate and necessary with the Authority's bankers relating to all financial transactions and the setting up and closing of subsidiary accounts.
- C23** The Chief Fire Officer is responsible for the daily management and operation of the bank accounts under arrangements agreed by the Treasurer.
- C24** The Chief Fire Officer should arrange for imprest (petty cash) accounts in accordance with arrangements agreed by the Treasurer.

Treasury management

- C25** The Treasurer, as the officer designated for the purposes of Section 112 of the Local Government Act 1988, controls all money in the hands of the Authority.
- C26** The Treasurer has delegated responsibility for implementing and monitoring the Treasury Management Policy Statement and is responsible for making all decisions on borrowing, investment, and financing for monies under their control, in accordance with CIPFA's 'Code of Practice for Treasury Management in Local Authorities'.

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C27 The Treasurer must report at least annually to the Authority on treasury management activities and decisions implemented, each annual report being made not later than 30 June in the year following the financial year reported on.

C28 The Authority is required to approve the Treasury Management Policy Statement setting out the matters detailed in CIPFA's 'Code of Practice for Treasury Management in Local Authorities'.

Staffing

C29 The Chief Fire Officer (as Head of Paid Service) is responsible for providing overall management of staff, and under the advice from the Director of People Services, is also responsible for determining and monitoring adherence to staffing policies and procedures and for ensuring that there is proper use of the evaluation or other agreed systems for determining the pay for all staff.

C30 The Chief Fire Officer is responsible for controlling staff numbers by:

- ◆ advising the Members on budget necessary in any given year to cover estimated staffing levels
- ◆ the proper use of appointment procedures in line with advice from the Director of People Services
- ◆ adjusting the staffing numbers within approved budget provision, varying the provision as necessary within the constraint to meet changing operational needs

Financial Regulation D: Financial Systems and Procedures

Introduction

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

General

- D1** The Treasurer is responsible for the operation of the Authority's accounting systems, the form of accounts and the supporting financial records. The Service leadership team officers are responsible for the proper operation of financial processes in their own departments in line with advice issued by the Treasurer. Any changes made by officers to the existing agreed financial procedures to meet their own specific service needs, should be agreed with the Treasurer.
- D2** The Chief Fire Officer should ensure all staff receive relevant financial training which has been approved by the Treasurer.
- D3** The Chief Fire Officer must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation. Officers must ensure that staff are aware of their responsibilities under the freedom of information legislation.

Income and expenditure

- D4** The Chief Fire Officer is responsible for ensuring that a proper scheme of delegation has been established and is operating effectively. The scheme of delegation should identify staff authorised to act on behalf of the Chief Fire Officer in respect of payments, income collection and placing orders together with the limits of their authority. As part of the overall control framework of accountability and control, the Treasurer is responsible for specifying procedures for ordering, making payments and for collecting income, and for approving procedures for writing off debts.
- D5** It is the responsibility of the Treasurer to advise on the establishment and operation of trading accounts and business units and determine the financial arrangements under which these are operated.

Payments to employees and Members

- D6** The Treasurer is responsible for all payments of salaries, wages and allowances to all staff, Members and pensioners.
- D7** At the Chief Fire Officer's discretion, ex-gratia payments may be awarded to members of the Fire & Rescue Service for personal injury, damage and loss of property, but only up to the actual loss incurred after insurance pay outs are taken into account. Payment is restricted to £500 and only if the injury, damage

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and/or loss occurred while the person was on duty except that no pay out will be made for any loss which could reasonably be expected to have been insured but was not insured.

Unofficial funds

- D8** Unofficial Funds shall be operated in accordance with instructions issued by the Chief Fire Officer and the Treasurer. All such funds are to be properly audited.

Legal proceedings and public inquiries

- D9** The Clerk & Monitoring Officer shall be empowered to institute legal proceedings for recovery of sums due to the Authority and for the possession of Authority property, to lay information, to make complaints, to institute defend or settle proceedings, to take legal action to enforce rights or obligations, to appear at public inquiries where in his or her opinion it is in the Authority's interest, and to engage counsel.

Contracts

- D10** Those responsible for procuring work, goods or services on behalf of the Authority must adhere to the requirements both of contract procedure rules and financial regulations. They must also ensure that the most commercially advantageous terms are obtained and that acquisitions can be justified and clearly linked to approved service objectives. In addition, the Public Services (Social Value) Act 2012 requires that the Fire Authority also consider economic, social and environmental wellbeing, as well as value for money, when procuring services on behalf of the Authority which exceed the procurement thresholds provided for in UK regulations.

Taxation

- D11** The Treasurer is responsible for advising officers on all taxation issues that affect the Service in the light of guidance issued by appropriate bodies and relevant legislation.
- D12** The Treasurer is responsible for maintaining the Service's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date.

Financial Regulation E: External Arrangements

Introduction

The Authority contributes to a distinctive role to the community and is involved in various partnership/joint working initiatives aimed at improving the social and environmental well-being of the area it services.

Partnerships

- E1** The Fire Authority is responsible for approving a partnerships policy which sets out the framework for ensuring that partnership arrangements are effective and efficient.
- E2** The policy should cover the levels of approval for participation in a partnership, assessment of risk, liability and financial commitment, clarity of purpose, reporting arrangements and accountability, access to records and audit arrangements, conflict resolution and dissolution procedures.
- E3** The Treasurer and Clerk & Monitoring Officer are responsible for promoting and maintaining within all partnerships, the same high standards of conduct with regard to legal, corporate governance and financial affairs as apply throughout the Authority.

External funding

- E4** The Treasurer is responsible for the Authority's arrangements for the pursuit, receipt and recording of external income.

Work for third parties

- E5** The Treasurer and Clerk & Monitoring Officer are responsible for approving the contractual framework for the provision of services to third parties or external bodies.