

Delegations of Chief Financial Officer

The Assistant Director: Finance & Human Resources has within the Council's Constitution, been designated as the Chief Financial Officer (CFO) under S151 Local Government Act 1972.

In order to assist the CFO in his duties, the following is an express delegation of authority under Section 101 Local Government Act 1972 (without prejudice to implied authority) **AND FURTHER** Functions, matters, powers, authorisations, delegations, duties within this scheme shall be construed in a broad & inclusive manner and shall include the doing of anything which is calculated to facilitate or is conducive or incidental to the discharge of Council business in accordance with Section 111 Local Government Act 1972:

Function	Nominated Group of Officer(s) Duly Authorised by CFO
All Section 151 responsibilities in post holder's absence	Finance Managers and in exceptional circumstances to Group Accountant nominated by Head of Paid Service
Preparation of S114 Local Government Finance Act 1988 Report	Finance Managers after consulting with the Head of Paid Service and the Monitoring Officer (or in the first instance, to the Leader and Cabinet Executive in relation to a Cabinet function)
Reports to Cabinet to include a financial comment and financial implications associated with the recommendations are clearly identified	Finance Managers and Group Accountants
The provision of professional financial advice to the SMT and Members	Finance Managers, Group Accountants and Principal Accountant
Corporate management responsibilities for example attendance at SMT meetings	SDMs of Finance & HR service
To provide advice on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity, policy framework and budget issues to all Councillors and to support and advise Councillors and officers in their respective roles	Finance Managers, Group Accountants and Principal Accountant after consultation with the Monitoring Officer
To provide financial information to the media, members of the public and the community	Finance Managers, Group Accountants and Principal Accountant
To contribute to the promotion and maintenance of high standards of governance, audit, probity and propriety, risk management and the approval of the statement of accounts through provision of support to the Audit Committee	Group Accountants and SDMs of Finance & HR
Ensuring the Robustness of estimates before setting the budget and of maintaining minimum reserves (LGA 2003)	Finance Managers
Report to the Authority prior to the calculation of the budget requirement on the robustness of the estimates and the adequacy of the	Finance Managers

proposed financial reserves (S.25(1) of LGFA 2003)	
Report to the Authority with reasons if it appears that a controlled reserve to the previous financial year is or is likely to be inadequate and what steps are appropriate to prevent such a situation arising in relation to the corresponding reserve for the financial year under consideration (S27(2) LGFA 2003)	Finance Managers
The Council has sound system of internal control which facilitates the effective exercise of its functions which includes arrangements for the management of risk (Regulation 3 – The Accounts & Audit Regulations 2015)	SDMs of Finance & Human Resources
Ensuring that all financial transactions of the authority are recorded as soon as, and as accurately as reasonably practicable (Regulation 4 - The Accounts & Audit Regulations 2015)	SDMs of Finance & Human Resources, Group Accountants
Determine form of accounting records and supporting records and also accounting policies	Finance Managers
Ensuring measures are in place to enable the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records (Regulation 4 - The Accounts & Audit Regulations 2015)	SDMs of Finance & Human Resources, Group Accountants
Ensuring measures are in place to ensure that risk is appropriately managed (Regulation 4 - The Accounts & Audit Regulations 2015)	SDMs of Finance, Human Resources & Group Accountant
Each financial year to review the effectiveness of the system of internal controls as required under Regulation 3 The Accounts & Audit Regulations 2015 and to prepare an annual governance statement (Regulation 6 – The Accounts & Audit Regulations 2015)	SDMs of Finance & Group Accountant
Sign & Date the statement of accounts and confirm that they are satisfied that it presents a true and fair view of the financial position of the authority at the end of the financial year to which it relates and that authority's income and expenditure for that financial year (Regulations 9 or 12 - The Accounts & Audit Regulations 2015)	Finance Managers
Administer and manage or approve the management arrangements for the Council's payroll arrangements	SDM Employment Services
Approve and oversee the management arrangements for the Council's tax liabilities including National Insurance, VAT, etc.	Finance Managers, Accountant – Taxation. SDM Employment Services
Opt to tax land and property transactions not affected by policy considerations	Finance Managers and Accountant – Taxation

Administer and manage or approve the management arrangements for the Council's creditor payment, telephone transfer and CHAPS payments etc. arrangements	SDM Employment Services
Collect non-domestic rates and Council tax or any similar tax from those persons liable, to take such steps in relation to non-domestic rates and Council Tax as the Billing Authority are authorised or required to take and in particular, but without prejudice to the generality of the foregoing:	SDM – Revenues, all Group Managers and Team Leaders within the Revenues Service
(i) Institute, carry on or defend proceedings in relation to the collection or recovery of non-domestic rates, Council Tax and other charges	SDM – Revenues and all Team Leaders within the Revenues Service
(ii) Authorise the institution or defence of any proceedings or the taking of any steps in relation to the valuation list or rating list which the Council are authorised or required to institute, carry on, defend or take	SDM – Revenues and all Team Leaders within the Revenues Service
(iii) Imposition of penalties as provided for under the provisions of the Local Government Finance Acts 1988 and 1992	SDM – Revenues and all Team Leaders within the Revenues Service
(iv) Take any necessary steps in representing the Billing Authority at Valuation tribunals	SDM – Revenues and all Team Leaders within the Revenues Service
(v) In respect of non-domestic rates, Council Tax and other charges, take any necessary steps in protection of the interests of the Council in connection with bankruptcies, receiverships and liquidations	SDM – Revenues and all Team Leaders within the Revenues Service
(vi) Reduce or remit liability in accordance with s13A Local Government Act 1992	SDM – Revenues and all Team Leaders within the Revenues Service
Administer, collect, recover or issue all monies due to or from the Council and approve arrangements for the same and the setting of interest rates for mortgage advances for house purchases, improvements and conversions	SDM – Revenues and all Team Leaders within the Revenues Service
Manage, administer, monitor and report on day to day borrowing, investment or financing, in accordance with the CIPFA Code of Practice for Treasury Management in Local Authorities	Finance Managers, Group Accountants, Principal Accountant and Senior Finance Officer – Treasury and Senior Finance Officers nominated by Finance Managers
Review and report on the Treasury Policy Statement	Finance Managers, Group Accountants, Principal Accountant

Make loans for vehicle purchase and arrange leasing or contract hire as appropriate	SDM – Employment Services. Finance Managers
Supervise and administer the Council's banking arrangements	Finance Managers
Provide or approve the arrangements for financial advice and services on all matters relating to:	Finance Managers, Group Accountants, Principal Accountant
(i) The financial affairs or joint ventures, partnerships, companies and other arrangements in which the Council has an interest	Finance Managers, Group Accountants, Principal Accountant
(ii) Delegations of a financial nature to other bodies e.g. School Governors	Finance Managers, Group Accountants, Principal Accountant
Approval of Petty Cash and Imprest accounts and responsible officers	Finance Managers
Agreeing form in which stores and stock records are kept, vetting of stock takes and agreement to make adjustments to accounts if less than £10,000	Finance Managers
Financial negotiations with external bodies	Group Accountant, Principal Accountant, SDMs of Finance & HR
The write-offs of debt in accordance within the table contained within the Council's Constitution	SDM's Revenue Services
Costs/expenditure associated with any emergency considered to be outside the Council's day-to-day functions	Finance Managers
Billing and collection of sundry debt income which is owed to the Authority	Revenue Services SDMs
Billing and collection of housing benefit overpayment income	Revenues Services SDMs
Local Government (Miscellaneous Provisions) Act 1976 – s16	Revenues Services SDMs
Service of notice requiring particulars of ownership (Cabinet 1 November 2004 – Minute Number CB-88)	Revenues Services SDMs
Dealings with the Valuation Officer and Local Valuation Court in matters relating to Council Tax and NNDR	Revenues Services SDMs
Award discounts, exemptions and reliefs in respect of Council Tax and Non-Domestic Rates	Revenues Services SDMs
Publishing of the making of the Council Tax in the manner required	Revenues Services SDMs
Calculations and issue of Council Tax demands in the manner prescribed	Revenues Services SDMs, Finance Managers & Group Accountant

Human Resources Function

Function	Delegation
Appointment of all employees below Service Delivery Manager	Line Managers (ref Council Constitution, Officer Employment Rules)
Advertising externally without prior internal advert	HR Manager HR Business Manager
Engaging employees from an agency outside of the corporate contract	HR Manager HR Business Manager
All discretions under the Local Government Pension Scheme (see policy published on Shropshire website https://shropshirecountypensionfund.co.uk/). These include but are not limited to: Redundancy Retirement on the grounds of efficiency of the services Ill health provisions Flexible Retirements	HR Manager In consultation with s151 Officer (As delegated by Personnel Committee and in line with Council Pay Policy)
Restructures and reviews to services with staffing implications	Assistant Director
Establishment of new posts and extensions to fixed term contracts	Service Delivery Managers Line Managers
Regrading of posts holders	Approval of changes by Assistant Director & Service Delivery Manager to submit to Job Evaluation Team for evaluation
Extension of full sick pay beyond the entitlement under the national agreement	Assistant Director with the agreement of the HR Manager (Sickness Policy)
Approval of accelerated salary increments	HR Manager in consultation with Assistant Director Finance & HR (in line with Council Pay Policy)
Approval of attendance on all training courses	Line Managers
Submission of HR1 Redundancy Notifications to Secretary of State	HR Manager/HR Business Manager in consultation with s151 Officer
Lead Counter signatory for Disclosure Barring Service (DBS) checks	HR Manager
Terms and Conditions authorisation	Relevant Manager as set out in HR policies
Approval of Market Factor payments	Assistant Director for Finance & HR (Market Factor Policy)
Approval of Salary Sacrifice Application (Car scheme)	HR Manager (HR Policy)
Approval of New Essential Car users	Assistant Director in consultation with s151 Officer
Approval of Settlement Agreements	Monitoring Office (to ensure legal undertakings are met)
Variations to HR policies in exceptional circumstances	HR manager in consultation with the Assistant Director Finance & HR

Duly Authorised by:

Ken Clarke:

(Designated Section 151 Local Government Act 1972)

Dated: