



APPENDIX 1

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GRAMPIAN VALUATION JOINT BOARD

FINANCIAL REGULATIONS

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GRAMPIAN VALUATION JOINT BOARD FINANCIAL REGULATIONS

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GRAMPIAN VALUATION JOINT BOARD

FINANCIAL REGULATIONS

1. INTRODUCTION

- 1.1 These Regulations shall be subservient to the Grampian Valuation Joint Board's Standing Orders along with which they should be read; the purpose of these regulations is to secure and further the proper administration of the Board's financial affairs.
- 1.2 These Financial Regulations shall not be altered except by the Board following a report by the Treasurer in consultation with the Assessor.

2. GENERAL

- 2.1 It shall be the duty of the Assessor to ensure that these Regulations are made known to the appropriate persons within the organisation.
- 2.2 It shall be the duty of all employees to adhere to these Regulations.
- 2.3 Any breach or non-compliance with these Regulations must on discovery be reported immediately to the Treasurer who may discuss the matter with the Assessor in order to determine the proper action to be taken.

3. FINANCIAL PLANNING

3.1 Revenue Budget Preparation

- 3.1.1 The detailed form and timetable to be followed in respect of the revenue budget shall be determined by the Treasurer in consultation with the Assessor, subject to any direction of the Board or any of its committees.
- 3.1.2 Estimates of income and expenditure on the revenue account shall be prepared by the Assessor in consultation with the Treasurer. These estimates shall be submitted to the Board and, when approved by the Board, shall constitute the Revenue Budget for the relevant financial year.
- 3.1.3 The responsibility for providing the services covered by the Revenue Budget shall lie with the Assessor subject to any relevant decisions made by the Board.

3.2 Revenue Budget Monitoring

- 3.2.1 Moray Council's Accountancy section shall furnish the Assessor with regular up-to-date information on actual expenditure and income compared with the approved budget and shall be entitled to receive any clarification deemed necessary on any item of expenditure or income.

3.3 Revenue Budget Management

- 3.3.1 The responsibility for ensuring that revenue budget provisions are not exceeded shall rest with the Assessor, except for financing costs and the recharge of Lead Authority support services, which are the responsibility of the Treasurer.
- 3.3.2 Any proposal to the Board which would involve the incurring of additional expenditure not allowed for in the approved revenue budget shall be accompanied by a report prepared by the Assessor, indicating that there is insufficient provision in the revenue budget, or making proposals for virement as required by Financial Regulation 3.4 below.
- 3.3.3 The Assessor, in consultation with the Treasurer, shall report periodically to the Board on comparisons of actual figures with profiled budget and, for the year as a whole, as soon as possible after figures have been compiled. The Board shall be entitled to seek explanations for any figures in the report.

3.4 Scheme of Virement

The scheme of virement is intended to enable the Board, Assessor and his/her staff to manage budgets with a degree of flexibility within the overall policy framework determined by the Board, and therefore to optimise the use of resources. The term "virement" refers to the switching of budgetary provision from one budget detail head to another.

- 3.4.1 Virement may only be exercised by the Assessor in consultation with the Treasurer. Details of any such virements will be reported to the next scheduled meeting of the Board.
- 3.4.2 Limitations:
- (a) Expected savings on financing costs cannot be utilised.
 - (b) Recurring items of expenditure cannot replace non-recurring savings.

3.5 Accounting Policies and Annual Accounts

The Treasurer is responsible for the preparation of the Board's Annual Accounts, in accordance with proper practices and as set out in the format required by the Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice (CIPFA/LASAAC), for each financial year ending 31 March. Maintaining proper accounting records is one of the ways in which the Board discharges its responsibility for stewardship of public resources. The Board has a statutory responsibility to prepare financial statements that give a true and fair view of its financial position and the income and expenditure for the year.

- 3.5.1 The Treasurer shall arrange for the Annual Accounts for the preceding financial year to be prepared in accordance with the statutory regulations. The Treasurer shall submit the unaudited Annual Accounts to the External Auditors and to the Board for consideration in accordance with the statutory regulations.
- 3.5.2 The audited Annual Accounts shall be submitted to the Board for consideration and approval and the Auditor's Report thereon shall be submitted to the Board for consideration in accordance with the statutory regulations.
- 3.5.3 The Assessor shall be responsible for ensuring that all staff give the Treasurer such assistance as is necessary to ensure that the deadlines agreed with the Treasurer for the completion of the Annual Accounts are complied with.

4. RISK MANAGEMENT AND CONTROL OF RESOURCES

4.1 Internal Control

- 4.1.1 It shall be the responsibility of the Assessor in consultation with the Treasurer to put in place an appropriate control environment and effective internal controls which provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with law and regulations.
- 4.1.2 It shall be the Assessor's responsibility to ensure that the established controls are being adhered to, to seek agreement from the Treasurer when it is identified that controls require change, and to advise of identified failures to comply with established controls.

4.2 Insurances and Indemnities

- 4.2.1 The Assessor will be responsible for ensuring that the Board has adequate insurance cover and will negotiate all claims in consultation with officers from Moray Council's Payments Section.
- 4.2.2 Moray Council will provide insurance advice and administration support for claims and other insurance issues.
- 4.2.3 The Assessor shall give prompt notification to the Treasurer of all new risks, which require to be insured, and of any alterations affecting existing insurance policies. The Treasurer shall pass this information onto the Board's insurers.
- 4.2.4 The Assessor shall immediately notify the Treasurer and the Board's insurers in writing of any loss, liability or damage or any event likely to lead to a claim, and inform the police and Internal Audit services if he/she considers that criminal activity may have taken place.
- 4.2.5 The Assessor shall annually, or at such other period as may be considered necessary, review all insurances in consultation with the Treasurer as appropriate, and may report thereon to the Board if required.

4.3 Assets

- 4.3.1 The general security of the Board's accommodation shall be the responsibility of the Assessor. In pursuit of this requirement, the Assessor is responsible for maintaining proper security at all times for all buildings, furniture, equipment, cash, etc under his control (recognising the intervention of other parties having predominant control of the Board's accommodation – e.g. Woodhill House) and shall consult the Clerk and/or Treasurer as appropriate in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 4.3.2 Maximum limits for cash holdings shall be agreed with, and shall not be exceeded without express permission from, the Treasurer.

4.4 Property

- 4.4.1 The Assessor will establish and maintain an asset register of all assets owned by the Board with a value over the de-minimis level of £10,000, recording the purpose for which held, the location, the extent, purchase details and particulars of the nature of the interest.
- 4.4.2 The Clerk to the Board will ensure custody of all title deeds under secure arrangements.
- 4.4.3 Disposal of assets is dealt with under Financial Regulation 4.5.
- 4.4.4 The Board's property shall not be removed otherwise than in accordance with the ordinary course of business or used otherwise than for the Board's purpose, except with specific authorisation from the Assessor, which shall be recorded.

4.5 Disposal of Assets

- 4.5.1 All surplus assets, expected to realise up to £10,000 (excluding VAT), where no suitable trade-in arrangements have been made, shall be offered for sale. The Assessor and the Treasurer will exercise judgement to achieve Best Value for the Board in terms of disposal of assets.
- 4.5.2 In the case of items expected to raise more than £10,000 (excluding VAT), then authority will be sought from the Board. The method of disposal may be by public tender, public auction or other electronic/ virtual auctions (e.g. EBay, Gumtree). There is discretion to adopt whatever means is deemed to be appropriate bearing in mind that the best return in terms of disposal values is to be sought taking account of the items under consideration. A PayPal account maybe required for these disposals and if this is to be proposed advice should be sought from the Treasurer.

4.5.3 The Board shall not be bound to accept the highest or any offer. Where an offer other than the highest offer is recommended for acceptance, approval of the Board for matters over £10,000 is required and the reason for accepting the said offer must be duly recorded in the minute of the meeting. Payment must be received before items being disposed of are removed by the purchaser.

4.6 Staffing

4.6.1 Appointments of all employees shall be made in accordance with the practices and policies of the Board and the approved establishments, grades and rates of pay. The Assessor shall have discretion in consultation with Moray Council's Head of HR and ICT Services as to the incremental salary point on which staff shall be paid within the approved salary scale for the post, subject to the existence of sufficient provision in the revenue budget.

4.7 Internal Audit

4.7.1 ~~The Internal Audit Manager of Moray Council Internal Audit, under the independent control and direction of the Treasurer, shall be required to carry out a continuous review and appraisal of the internal controls of the Board. and prepare such reports on these as may be required or appropriate. The findings from any audit work completed shall be discussed with the Assessor and the Treasurer as appropriate. An audit report detailing these findings, together with any conclusions, recommendations and action plans, shall be prepared for consideration by the Board.~~

4.7.2 Internal Audit shall have authority to:

- (a) enter at all reasonable times any Board premises or land.
- (b) have access to all records, documents and correspondence relating to any financial and other transactions of the Board.
- (c) require and receive such explanations as are necessary concerning any matter under examination.
- (d) require any employee of the Board to produce cash, equipment or any other Board property under his or her control.

4.7.3 ~~The Internal Auditor shall report direct to the Board in any instance where he or she deems it inappropriate to report direct to the Treasurer or Assessor.~~

4.7.4 ~~Upon receipt of a report by the Internal Auditor, the Assessor will respond within one calendar month.~~

4.8 Prevention of Fraud and Corruption

4.8.1 The Board has an established Anti Fraud & Corruption Policy.

4.8.2 Whenever any matter arises which involves, or is thought to involve, irregularities concerning cash, equipment or other property of the Board or any suspected irregularity in the exercise of the functions of the Board, the Assessor shall immediately notify the Treasurer who shall in consultation with the Assessor take such steps as may be considered necessary by way of investigation and report to the Internal Audit manager. Alternatively, the Assessor shall immediately notify the Internal Audit Manager.

4.8.3 Any member of the Board or its staff discovering any suspected fraud or irregularity in financial transactions, shall immediately inform the Assessor and the Treasurer or the Internal Audit Manager.

4.9 Hospitality/Register of Gifts

4.9.1 The Assessor shall be entitled to extend hospitality appropriate to the Service up to £200 (excluding VAT) per occasion, providing that it can be met within existing budget. When hospitality is estimated to cost in excess of £200, written approval shall first be obtained from the Convener and details will be reported to the Board.

4.9.2 Gifts may only be accepted by employees provided that they fall within the terms of the HM Revenues and Customs, section 324 ITEPA 2003, which in essence limits the value of gifts to £250. Further to this, the Board's Anti-Fraud and Corruption Policy restricts acceptance of hospitality to a modest and proportionate light repast and gifts or other *ex gratia* payments to a maximum of £30. No gift given to an employee should be retained for personal use unless with the explicit written consent of the Assessor and any gift retained must be recorded on the Register of Gifts maintained by the Assessor subject to Local Government Standards.

4.9.3 Gifts and hospitality received by an elected member as a consequence of their being a member of the Board should be included in the declaration of their own constituent local authority and published in accordance with the provision of that scheme.

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5. FINANCIAL SYSTEMS AND PROCEDURES

5.1 Income

- 5.1.1 All fees and charges levied by the Board shall be reviewed annually by the Assessor and shall be reported to the Board.
- 5.1.2 It shall be the duty of the Assessor to ensure the proper recovery of all monies due to the Board. To this end, he or she shall ensure that proper financial and accounting arrangements are made for recording, collection, custody, control and disposal of cash.
- 5.1.3 Officers should not promote or accept payment by cash when alternative payment methods are available. In instances when payment by cash is unavoidable, any such payment shall be handled strictly in accordance with these Regulations: Moray Council Banking & Cash Handling Guidance and the Money Laundering Policy.
- 5.1.4- All receipt forms, books, tickets and other such documents shall be ordered and supplied to sections/offices with the approval of the Assessor, who shall require to be satisfied as to the arrangements for their control. No Officer shall give a receipt on behalf of the Board on any form other than an official receipt form or ticket. Each Officer shall arrange for registers to be kept of receipt forms, tickets, vouchers etc. under his/her control.
- 5.1.5 Any Officer receiving money on behalf of the Board shall without delay ensure that the payment is processed, including paying direct in to the Board's Bank account (held by Moray Council). No deduction may be made from such money save to the extent that the Treasurer may specifically authorise. Each Officer who receives money shall complete a corresponding income analysis sheet and forward it together with the bank pay-in slip counterfoil to Moray Council's Banking and Income section within the Payments section.
- 5.1.6 Income due to the Board, for work done, goods supplied or services provided and not paid for at the time, must be the subject of accounts being rendered. Officers must ensure preparation and issue of such accounts within one month of the agreed point of sale, and shall provide the Treasurer with such information as may be required in order to record and collect the amounts correctly.
- 5.1.7 In rendering invoices, Officers shall ensure Value Added Tax is applied at the appropriate rate. This is of importance in order to comply with statutory provisions and avoid the payment of penalties. Transactions involving joint ventures and land sales can be particularly complex, and in all such cases, advice shall be obtained from the Treasurer before proceeding.

- 5.1.8 The Treasurer shall be notified as soon as is practicable of all monies due to the Board and of all contracts, leases and other arrangements entered into, which involve the receipt of money by the Board, and the Treasurer shall have the right to inspect any documents in this connection as (s)he may require. In order to limit the Board's exposure to money laundering, cash (notes and coins) exceeding £500 in respect of any one transaction shall not be accepted.
- 5.1.9 All offices or establishments receiving income by post shall secure appropriate mail opening procedures, involving clear separation of duties wherever possible. All cheques and postal orders received shall be suitably "crossed" and a reference number recorded on the reverse side. A record of all payments received should be kept by the receiving office or establishment.
- 5.1.10 Personal cheques shall not be cashed out of money held on behalf of the Board.
- 5.1.11 Every transfer of official cash from one member of staff to another shall be evidenced in the records of the office concerned by the signature of the Officer receiving the funds. Arrangements shall be developed at each office to secure all income collected on behalf of the Board until such time as these funds are banked.
- 5.1.12 The Assessor, in consultation with the Treasurer, may write off irrecoverable debts up to a value of £1,000. An irrecoverable debt is one where there is no reasonable prospect of recovery and once formally written off, no active pursuit of the debt will normally be undertaken. An audit trail of information will be maintained.
- 5.1.13 Debts over £1,000 may only be written off after due consideration by, and approval of, the Board.
- 5.1.14 The Treasurer shall maintain a debt management procedure to secure effective recovery of all sums due to the Board. This procedure shall be applied for the recovery of unpaid invoice charges for work done or services provided by the Board. No debt due to the Council, once correctly established, shall be discharged otherwise than by payment in full or by the certification of the Treasurer that it is no longer economically viable to pursue.
- 5.1.15 The Treasurer shall act on advice from Moray Council's Head of Legal and Democratic Services, external debt collectors and/or Sheriff Officers when determining debts to be written off for accounting purposes. Details of debts written off in terms of this Regulation shall be retained for credit control purposes and to allow the debts to be pursued at any stage until they become time prescribed.

5.2 Authority to Incur Expenditure

- 5.2.1 The Assessor or his representative shall have authority to incur expenditure included in the approved revenue budget for the services for which he or she is responsible up to the level of the budget provision subject to 5.2.2 below.
- 5.2.2 Any authority to incur expenditure shall not extend to making payments in advance of delivery of goods or services or completion of works unless prior permission is obtained in writing from the Treasurer. A list of exceptions is as follows: insurance premiums, software licences, utilities and subscriptions.

5.3 Acquisition of Goods, Services or Works

- 5.3.1 The Board's arrangements for securing goods, services (including the use of Consultants) or works will follow Moray Council's procedures. These are set out in the separate Procurement Policy, Strategy and Procedure Notes (Procurement - interchange) ~~(as amended by the revised section 2 of the Procurement procedures, as set out in ANNEXE 1)~~ that form part of, and should be read in conjunction with, these Financial Regulations.
- 5.3.2 Any irregularities or suspected irregularities should be notified to the Assessor and the Treasurer or to the Internal Audit manager, under the Anti Fraud and Corruption Policy.
- 5.3.3 Where the Assessor is securing goods, services or works or arranging for the delivery of goods, services or works under a shared services arrangement or in partnership with another public body or bodies, the Assessor shall ensure that:
- the organisation leading the activity is clearly identified at the outset;
 - the procurement policy, strategy and procedural guidelines of the lead organisation shall apply;
 - an agreement which governs the relationship between the parties is in place, which includes reference to funding, performance monitoring and dissolution arrangements.
- 5.3.4 The Assessor will use the most efficient vehicle for the sourcing of goods, services or works, and utilise the Payments section (buying team) in accordance with the procurement guidance, which will assist users in the correct route to take for proposed purchases.
- 5.3.5 Sourcing of goods, service or works direct from a single supplier shall be permissible only where prior approval is sought and obtained from the Treasurer, the Assessor having clearly demonstrated that it is appropriate to do so; principally in circumstances where there is only one supplier of the goods, services or works required.
- 5.3.6 In circumstances where it is considered necessary to depart from the procedures in 5.3.1 to 5.3.5 above, the Assessor in liaison with the Treasurer

shall submit a report to the Board for approval, ensuring that Board Members are made aware of any associated risks.

5.4 Petty Cash Imprests

- 5.4.1 The Treasurer shall provide such imprests as (s)he considers appropriate for those Officers of the Board who may need them for the purposes of defraying petty cash and other expenses.
- 5.4.2 No income received on behalf of the Board may be paid into an imprest account, but must be banked or paid to the Council as provided for in terms of paragraph 5.1.4 above.
- 5.4.3 Payments from an imprest account shall be limited to minor items of expenditure and to such other items as the Treasurer may approve, and shall be supported by a receipted voucher to the extent that the Treasurer may require.
- 5.4.4 On no account shall any allowances or incidental expenses or subsistence payments be paid to staff from an imprest account, but shall be reclaimed through the travel and subsistence scheme in terms of paragraph 3.14 above.
- 5.4.5 Officers assigned responsibility for the petty cash account which they hold. On leaving the employment of the Council they shall be required to reconcile the petty cash account in conjunction with their line manager and the Budget Manager prior to leaving their post.

5.5 Staff Payments and Allowances

- 5.5.1 With the general exception of pensions to former employees, the payment of salaries, wages, compensations and other emoluments to all employees of the Board shall be made by the Treasurer.
- 5.5.2 Without the authority of the Board, the appropriate Conditions of Service shall apply to all staff.
- 5.5.3 Staff shall normally be appointed to the first incremental point of the salary scale for the post, taking account of the experience of the applicant where the Conditions of Service so require, except where the Assessor considers it appropriate to do otherwise, in consultation with Moray Council, Head of HR and ICT Services.
- 5.5.4 Alterations to rates of wages and salaries and to conditions of service of staff agreed by the relevant national negotiating bodies shall be applied from the effective date specified, subject to reference to the Board of any matter in which there is a discretion.

5.5.5 The Assessor shall have delegated authority to direct resources allocated by the Board within each Activity to the most efficient and appropriate method of delivering the defined Activity to meet the Boards priorities and policies, electoral registration officers and Boards statutory requirements. It follows that the Assessor shall have the authority to establish appropriate staffing arrangements to deliver services specified by Board.

5.5.6 Limitations in respect of changes to staffing arrangements will be as follows:-

- Must **NOT** exceed budget.
- Must comply with Board Policy and Procedure (particular reference is made to adherence to consultation arrangements with Staff and Unions).
- The following posts must be submitted to the Board:-
 - a) Alterations to the establishment, whether by way of increase or decrease, of posts graded on or above SCP (96) 41 (Grade 12).
 - b) Those posts which cannot be accommodated within existing budgets.
 - c) Those which Moray Council Head of HR and ICT Services or Treasurer otherwise believe require scrutiny by Board members.
- Any changes that do not require approval by the Board as mentioned above, will be notified to Moray Council, Head of HR and ICT Services and the Treasurer, or other such officers as may be nominated by the Treasure, subject to confirmation that budget is available for the changes proposed.

5.5.7 The Assessor shall notify the Treasurer and Moray Council Head of HR and ICT Services, as soon as possible and in the form prescribed by him or her, of all matters affecting the payment of such emoluments and, in particular:

- (a) appointments, resignations, dismissals, suspensions, secondments and transfers;
- (b) absences from duty for sickness or other reason, apart from approved leave;
- (c) absences from duty not covered by the appropriate medical certificate;
- (d) changes in remuneration, other than normal increments and pay awards and agreements of general application;
- (e) information necessary to maintain records of service for Superannuation, income tax, etc.

5.5.8 Appointments of all employees shall be made in accordance with the practices and policies of the Board and the approved establishments, grades and rates of pay.

5.5.9 All individuals employed by the Board under a contract of service shall be paid through the payroll system to ensure proper accounting for Income Tax and National Insurance.

5.5.10 All time records or other pay documents shall be in a form prescribed or approved by the Treasurer and shall be certified by or on behalf of the Assessor by an authorised officer and returned timeously to Moray Council's Head of Financial Services. The certifying officer must be satisfied that the claim is accurate, as failure to do so will impact on the employee being paid correctly and also ensure that:-

- employee information e.g. employee payroll number, is accurate;
- hours claimed have been worked;
- where applicable, allowances and overtime have been correctly calculated;
- summations are correct;
- the payment relates to the appropriate terms and conditions.

5.5.11 No consultant or agency supplied employees should be engaged without the approval of the Assessor.

5.5.12 Staffing establishment lists will be sent to the Assessor three times a year, (March, July and November). These should be checked for accuracy and any issues surrounding them should be notified immediately to the payroll section.

5.6 Travelling and Subsistence Allowances

5.6.1 All payments in respect of travelling and subsistence allowances shall be at rates determined from time to time by the Board and in accordance with the Board's scheme for the payment of travelling and subsistence allowances.

5.6.2 All claims for payment of travelling and subsistence allowances by staff shall be duly certified and submitted to the Assessor on the approved form, made up to the last day of each month accompanied by receipts for expenditure incurred, and submitted as soon as possible thereafter. The Assessor must maintain a list of signatories approved for this purpose, and shall action additions to or deletions from the list from time to time. This list shall be submitted to the Treasurer and will be copied to the Accountancy Section in Moray Council with any changes being notified immediately.

- 5.6.3 The certification by the authorised officers shall be taken to mean that the certifying officer is satisfied that the journeys have been efficiently planned and authorised, the mileage and expenses incurred are reasonable and agree with the journey description detailed, and the allowances are properly payable by the Board.
- 5.6.4 Payment to Members of the Board who are entitled to claim travelling or other allowances, will be made by the Director of Finance or Chief Financial Officer of the representative constituent authority upon receipt of the prescribed form duly completed, accompanied by receipts for expenditure incurred.
- 5.6.5 Reimbursement of expenses incurred more than three months prior to the date of receipt of the claim form for payments processing shall not be paid without the prior approval of the Assessor.
- 5.6.6 Requests by staff to travel out with the United Kingdom and Ireland on business where costs require to be met from the Boards budget must be considered and approved by the Board prior to the journey taking place. Once approved, notification is required to the Banking & Insurance section, for insurance purposes to ensure adequate cover is provided. Except in cases where a spouse or partner forms part of an approved group or delegation, their full travel costs and additional accommodation costs shall not be met by the Board. Any other arrangements shall be reported in advance and be approved by the Assessor.