



Moray Council

Wednesday, 23 August 2023

NOTICE IS HEREBY GIVEN that a Meeting of the **Moray Council** is to be held at **Council Chambers, Council Office, High Street, Elgin, IV30 1BX** on **Wednesday, 23 August 2023** at **09:30**.

BUSINESS

1. **Sederunt**
2. **Declaration of Group Decisions and Members Interests ***
3. **Resolution**
Consider, and if so decide, adopt the following resolution:
"That under Section 50A (4) and (5) of the Local Government (Scotland) Act 1973, as amended, the public and media representatives be excluded from the meeting for Item 11 of business on the grounds that it involves the likely disclosure of exempt information of the class described in the relevant Paragraphs of Part 1 of Schedule 7A of the Act."
4. **Minutes of meeting of 28 June 2023** **5 - 22**
5. **Written Questions ****
6. **Moray Integration Joint Board Summary** **23 - 26**
Report by Chief Officer, Health and Social Care Moray
7. **Draft Strategic Partnership Agreement with Public Health Scotland** **27 - 42**
Report by the Chief Executive

8. **Finance Policy Reviews** **43 -
110**
Report by Depute Chief Executive (Economy, Environment and Finance)
9. **Review of Second Tier Governance Documents** **111 -
126**
Report by Depute Chief Executive (Education, Communities and Organisational Development)

10. **Question Time *****

Consider any oral question on matters delegated to the Committee in terms of the Council's Scheme of Administration.

Item(s) which the Committee may wish to consider with the Press and Public excluded

11. **Property Acquisition - Compulsory Purchase Order**

[Para 9]

- 9. Information on terms proposed or to be proposed by or to the Authority;

Watching the Meeting

You can watch the webcast live by going to:

http://www.moray.gov.uk/moray_standard/page_43661.html

Webcasts are available to view for 1 year following the meeting.

You can also attend the meeting in person, if you wish to do so, please come to the High Street entrance door and a member of staff will be let into the building.

GUIDANCE NOTES

* **Declaration of Group Decisions and Members Interests** - The Chair of the meeting shall seek declarations from any individual or political group at the beginning of a meeting whether any prior decision has been reached on how the individual or members of the group will vote on any item(s) of business on the Agenda, and if so on which item(s). A prior decision shall be one that the individual or the group deems to be mandatory on the individual or the group members such that the individual or the group members will be subject to sanctions should they not vote in accordance with the prior decision. Any such prior decisions will be recorded in the Minute of the meeting.

** **Written Questions** - Any Member can put one written question about any relevant and competent business within the specified remits not already on the agenda, to the Chair provided it is received by the Proper Officer or Committee Services by 12 noon two working days prior to the day of the meeting. A copy of any written answer provided by the Chair will be tabled at the start of the relevant section of the meeting. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed.

No supplementary question can be put or answered more than 10 minutes after the Council has started on the relevant item of business, except with the consent of the Chair. If a Member does not have the opportunity to put a supplementary question because no time remains, then he or she can submit it in writing to the Proper Officer who will arrange for a written answer to be provided within 7 working days.

*** **Question Time** - At each ordinary meeting of the Committee ten minutes will be allowed for Members questions when any Member of the Committee can put a question to the Chair on any business within the remit of that Section of the Committee. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed.

No supplementary question can be put or answered more than ten minutes after the Committee has started on the relevant item of business, except with the consent of the Chair. If a Member does not have the opportunity to put a supplementary question because no time remains, then he/she can submit it in writing to the proper officer who will arrange for a written answer to be provided within seven working days.

MORAY COUNCIL

Moray Council

SEDERUNT

Councillor Kathleen Robertson (Chair)
Councillor Donald Gatt (Depute Chair)

Councillor James Allan (Member)
Councillor Peter Bloomfield (Member)
Councillor Neil Cameron (Member)
Councillor Tracy Colyer (Member)
Councillor Theresa Coull (Member)
Councillor John Cowe (Member)
Councillor John Divers (Member)
Councillor Amber Dunbar (Member)
Councillor Jérémie Fernandes (Member)
Councillor David Gordon (Member)
Councillor Juli Harris (Member)
Councillor Sandy Keith (Member)
Councillor Scott Lawrence (Member)
Councillor Graham Leadbitter (Member)
Councillor Marc Macrae (Member)
Councillor Paul McBain (Member)
Councillor Neil McLennan (Member)
Councillor Shona Morrison (Member)
Councillor Bridget Mustard (Member)
Councillor Derek Ross (Member)
Councillor John Stuart (Member)
Councillor Draeyk Van Der Horn (Member)
Councillor Sonya Warren (Member)
Councillor Ben Williams (Member)

Clerk Name:	Tracey Sutherland
Clerk Telephone:	07971 879268
Clerk Email:	committee.services@moray.gov.uk

Minute of Meeting of the Moray Council

Wednesday, 28 June 2023

Council Chambers, Council Office, High Street, Elgin, IV30 1BX

PRESENT

Councillor James Allan, Councillor Peter Bloomfield, Councillor Neil Cameron, Councillor Tracy Colyer, Councillor Theresa Coull, Councillor John Cowe, Councillor John Divers, Councillor Amber Dunbar, Councillor Jérémie Fernandes, Councillor Donald Gatt, Councillor David Gordon, Councillor Sandy Keith, Councillor Scott Lawrence, Councillor Graham Leadbitter, Councillor Marc Macrae, Councillor Paul McBain, Councillor Neil McLennan, Councillor Shona Morrison, Councillor Bridget Mustard, Councillor Kathleen Robertson, Councillor Derek Ross, Councillor John Stuart, Councillor Draeyk Van Der Horn, Councillor Sonya Warren, Councillor Ben Williams

APOLOGIES

Councillor Juli Harris

IN ATTENDANCE

The Chief Executive, Depute Chief Executive (Economy, Environment and Finance), Depute Chief Executive (Education, Communities and Organisational Development), Head of Governance, Strategy and Performance, Head of Environmental and Commercial Services, Chief Financial Officer, Head of Housing and Property Services, Laurie Milne, Senior Accountant, Equalities Officer, Early Years Service Manager, Equalities Officer, Quality Improvement Officer (ASN) and Democratic Services Manager.

1. Declaration of Group Decisions and Members Interests *

In terms of Standing Orders 21 and 23 and the Councillors' Code of Conduct, Councillor Robertson and Councillor Morrison confirmed that all items on the agenda had been discussed in their respective groups but no prior decisions had been taken on how Members will vote on any item on the agenda.

Declaration of interests were noted on the following items:

Item 5 – Councillors Bloomfield, Colyer, Divers, Keith, Lawrence and Morrison as members or substitute members of IJB and would remove themselves from the meeting.

Item 5 – Councillors Gatt and Robertson as substitute members of the IJB but would remain in the meeting.

Item 7a – Councillor Gatt declared an interest as the Chair of Grampian Valuation Joint Board.

Item 14 – Councillors Cameron, Gordon and Macrae declared an interest as Directors on the Moray Leisure Centre Board and would remove themselves from the meeting.

In regards to Standing order 23, Councillor Bloomfield sought clarification on whether if a member was a member of a Trade Union should that be declared in relation to Item 6 on the agenda.

In response the Head of Governance, Strategy and Performance confirmed that the normal process would be that Councillors would seek advice ahead of a meeting in relation to their membership. He further added that if any Councillor wished to seek advice a short adjournment could be had to provide advice.

Councillor Keith confirmed that the Labour Group had discussed all items on the agenda but in particular Item 6 in relation to no compulsory redundancies given that it is a party policy and declared a group decision on that matter.

Councillor McLennan declared an interest in Item 6 as a Trade Union member, however following a short adjournment and advice from the Head of Governance, Strategy and Performance, Councillor McLennan confirmed he did not require to declare the interest.

Councillors Divers, Leadbitter, Stuart and Williams confirmed that they were members of Trade Unions and declared an interest in Item 6 but were not going to leave the Chamber.

The Head of Governance, Strategy and Performance added that being a member of a Trade Union is a declarable interest in relation to whatever business is in front of Members however the advice is whether a member of the public would see it being a material effect of how you would vote in relation to a particular matter.

2. Tribute to Winnie Ewing

On the invitation of the Chair, Councillor Morrison lead a tribute on the sad passing of Mrs Winnie Ewing, whom all across the chamber and parties would agree was a trailblazer in Scottish Politics in her capacity as an MP and MEP for Moray.

Councillor Macrae also paid tribute to Mrs Ewing.

Following the tributes, the meeting held a minute's silence.

3. Resolution

Councillor Ross sought clarification on why Item 11 on the agenda, Disposal of Surplus Asset was being held in confidence.

In response, the Depute Chief Executive (Economy, Environment and Finance) confirmed that the report contained commercially sensitive information regarding the value of the asset. However Officers recognise the public interest in this particular item on the agenda and there is the option in Standing Orders to provide a press release in consultation with the Chair following the decision made at the meeting.

Councillor Keith brought to the Chair's attention, he had sought to have a written question placed on the agenda of the meeting but was told when submitted it was out with the time, so wished to raise the matter at Question Time.

In response, the Chair confirmed that she would come to Councillor Keith first following the questions on the minute at Item 10 on the agenda.

The meeting resolved that in terms of Section 50A (4) and (5) of the Local Government (Scotland) Act 1973, as amended, the public and media representatives be excluded from the meeting for Items 14 and 15 of business on the grounds that it involves the likely disclosure of exempt information of the class described in the relevant Paragraphs of Part 1 of Schedule 7A of the Act.

Para number of the minute	Para Number of Schedule 7a
17	Para 9 Information on terms proposed or to be proposed by or to the Authority
18	Para 3 Information relating to any particular applicant for, or recipient of former recipient of, any service provided by the Authority
19	Paras 1 and 6 Information relating to staffing matters and Information relating to the financial or business affairs of any particular person(s)
20	Para 6 Information relating to the financial or business affairs of any particular person(s)

4. Minute of Meeting on 24 May 2023

The minute of the meeting of Moray Council on 24 May 2023 was submitted and approved.

5. Notice of Motion - Save our Surgeries

Councillors Bloomfield, Colyer, Divers, Lawrence and Morrison left the meeting prior to the consideration of this item.

In terms of Standing Order 35(a) there was submitted a Notice of Motion by Councillor Mustard, seconded by Councillor Cameron in the following terms:

"Save Our Surgeries (SOS) Group – Hopeman and Burghead GP Surgeries"

Hopeman and Burghead communities established the Save Our Surgeries (SOS) Group following the decision on 26 January 2023 by MIJB to "work with partners to establish a sustainable transport solution, such as a Coastal dial a bus and/or alternative that will meet the needs of residents attending medical appointments". Council acknowledges that members of our community believe the current proposals by the MIJB do not meet the community's aspirations for Primary Care in Burghead, Hopeman and surrounding areas.

While the council has no remit over decisions taken by MIJB, the decision around dial a bus impacts on council services. MConnect service, as a generic service, is not designed for transporting residents for specific purposes. Further these communities have stressed that MConnect is not the solution due to its limited operating hours. The decision identifying the use of dial a bus service may be creating a precedent for this service; creates increased costs in providing the service; and potentially limits the council's flexibility to alter the service.

Additionally, the SOS group have continued to request a meeting with the Moray Coast Medical Practice and for consideration of their request for a locally delivered GP service in Hopeman and Burghead under a separate GP contract. Councillors have a remit within their Code of Conduct to be lobbied by constituents within their communities. It seems reasonable in this situation for Councillors to ask the council to pass on community concerns to other bodies, in this case MIJB and NHS Grampian. This supports the Council's Corporate Plan Vision, in particular: 'Our People: Provide opportunities for people to be the best they can be throughout their lives with a strong and sustained focus on those individuals and groups in our society who experience the most disadvantage and discrimination.' and 'Our Place: Empower and support communities to build capacity.'

Council agrees to:

- i) Reiterate the purpose of MConnect in line with existing reports to Full Council and Economic Development and Infrastructure Services Committee which set out the remit of the Growth Deal project and the operational priorities.
- ii) Seek clarification from officers about any identified transport needs and public transport use to date to coastal health care settings.
- iii) Set out that any dedicated transport resource should be submitted to the Council as a request from the MIJB for officers to assess and present to committee for decision-making.
- iv) Instructs the Council Leader to write to the Chair, Vice Chair and Chief Officer of MIJB seeking their support to hold a meeting between the SOS Group and the Moray Coast Medical Practice.
- v) Instructs the Council Leader to write to NHS Grampian to seek clarification on whether any action has been taken to attract a GP to deliver a local service in Hopeman and Burghead.

Following consideration the Council unanimously agreed the Notice of Motion as stated.

6. Notice of Motion - No Compulsory Redundancies

Councillors Bloomfield, Colyer, Divers, Lawrence and Morrison re-joined the meeting at this juncture.

In terms of Standing Order 35(a) there was submitted a Notice of Motion by Councillor Leadbitter, seconded by Councillor Fernandes in the following terms:

No Compulsory Redundancies

Preliminary issues

- No preliminary issues to consider

Background

- At a national level in Scotland, no compulsory redundancy has created the right environment to provide staff with job security while enabling employers and their staff representatives to take a range of steps to manage their headcount and budgets.
- A no compulsory redundancy policy would help to reduce anxiety amongst staff groups as the Council works to address challenging pressures and a tight fiscal environment.

Action

- Council agrees to adopt a policy of no compulsory redundancies and instructs officers to bring a report to the next meeting of Moray Council with an amended redundancy policy for Council's consideration.

Financial implications

- There are no direct costs related to the policy redrafting, however it is recognised that this policy change would have implications for the Council's approach to budget setting.
- Officer time to incorporate draft amendments to the existing redundancy policy will be required. It has been confirmed with officers that this re-drafting can be achieved within existing resource.

The Chair advised the Council that due to the very grave financial warnings in later reports on the agenda of this meeting and the advice note circulated to Members from the Chief Executive which is rarely issued, she would ask the proposer and seconder if they would be minded to change their notice of motion to read 'consider a principle of no compulsory redundancies' rather than 'adopt a policy of no compulsory redundancies' as the Council is not in a position to consider a policy at this time, given the Council's financial position.

Adjournment

The Chair proposed a short adjournment to allow the proposer and seconder the opportunity to consider the proposal.

Resumption of Meeting

Following a short adjournment the Chair confirmed that the proposer and seconder were not prepared to amend the wording of their Notice of Motion. She further added that in her opinion the Council did not have enough information available to make a decision and it terms of Standing Order 49(c) and declared the Notice of Motion not competent.

In response Councillor Leadbitter as proposer, felt that the advice note provided by the Chief Executive was not balanced and felt that the conclusion reached on the Notice of Motion was not a fair conclusion.

The Chief Executive gave an explanation on why the advice note had been produced. In considering the notice of motion which was seeking a policy of no compulsory redundancies, CMT considered the risks such a policy would have on the Council in the current context of the extreme financial challenge that the

Council is facing which is highlighted in later reports on the agenda. He further added that he would not concede that that a policy of no compulsory redundancies was a wider public sector strategy as stated by Councillor Leadbitter. He continued by confirming that if a fuller view is required more time would be needed to research whether and how other local authorities have applied the national policy whilst also making significant savings. He added that having had an initial read of the Public Sector Pay Policy referred to indicated that CMT's advice is consistent and relevant with the risks identified in the national policy. He further added that the policy mainly refers to the Civil Service and NHS which are national bodies and larger in scale compared to the Council and affordability

Following further consideration, Councillor Leadbitter stated that although he was still at odds with the advice given, himself and Councillor Fernandes agreed to amend the wording of their Notice of Motion to say 'consider a principle of no compulsory redundancies'.

Following further consideration Council agreed unanimously to consider a principle of no compulsory redundancies and instructed Officers to bring a report to the next meeting of Moray Council with an amended redundancy policy for Council's consideration.

Councillor Fernandes left the meeting at the conclusion of this item.

7. Written Questions

The meeting noted that no written questions had been submitted.

8. Cloddach Bridge

The meeting had before it a report by the Depute Chief Executive (Economy Environment and Finance) informing Council of the conditions associated with the grant funding of £1,500,000 from UK Government to repair Cloddach Bridge.

The Chair, in terms of Standing Order 85, sought agreement from Council to suspend standing order 84 to allow consideration of the item to take place as a previous decision had been made within the last 6 months. This was unanimously agreed.

Councillor Leadbitter moved that recommendations (ii) to (iv) in the report be amended as follows: Council:

- ii) notes that under the Council's Bridge Maintenance Prioritisation Policy, agreed unanimously by the Council's Economic Development & Infrastructure Services Committee on 2 May 2023, sets clear spending priorities based on strategic assessments of bridges within the Council's strategic roads and paths network.
- iii) notes that outwith this process the UK Government has prioritised Cloddach Bridge through a commitment made by the Chancellor of the Exchequer during the UK Government budget statement
- iv) agrees that, whilst welcoming additional capital funding from the UK Government, as a UK Government priority a replacement of Cloddach Bridge should be fully funded, including investigative and preparative

works, by the UK Government and the Council should progress discussion with the UK Government on that basis.

This was seconded by Councillor Cameron.

Councillor Macrae, seconded by Councillor Mustard proposed to amend recommendation ii) a) as follows:

Agreed to bring forward plans to replace the Cloddach Bridge seeking the use of £1.5million from the capital plan underspend on Bridges as identified in Item 8 of the agenda for this meeting as match funding. To work with HM Treasury officials to seek an early release of the £1.5million allocated in the UK Government budget 2023/24 to construct a like for like replacement on the site of the existing crossing which has been closed to all vehicular traffic.

Adjournment

The Depute Chief Executive (Economy, Environment and Finance) sought a short adjournment to allow Officers to discuss the terms of the motion and amendment and the implications they may have on the Council so as to provide advice to Members.

Resumption of Meeting

Following the adjournment the Head of Governance, Strategy and Performance advised Members on an issue with was about Capital Planning in terms of the motion and amendment before them. He stated that Councillor Leadbitter's motion was competent, however Officers had identified issues with Councillor Macrae's amendment which Councillor Macrae would address.

Councillor Macrae thanked Officers for their guidance and withdrew his original amendment as previously indicated and proposed the recommendations as printed in the report. This was seconded by Councillor Mustard.

On the division there voted:

For the Motion (10)	Councillors Leadbitter, Cameron, Coull, Keith, Lawrence, McLennan, Morrison, Stuart, Van Der Horn and Warren.
For the Amendment (14)	Councillors Macrae, Mustard, Allan, Bloomfield, Colyer, Cowe, Divers, Dunbar, Gatt, Gordon, McBain, Robertson, Ross and Williams
Abstention (0)	

Accordingly the amendment became the finding of the meeting and the Council agreed:

- i) to (a) commission and (b) fund a pre-feasibility study, at an estimated cost of approximately £30,000, to ascertain if investment in a full business case as required to secure UK government grant funding to repair the bridge would be of value; and
- ii) a mandate for Officers to engage with the community to explore capacity for sourcing funding to inform next steps alongside findings of pre-feasibility study.

9. Unaudited Accounts for 2022-23

The meeting had before it a report by the Depute Chief Executive (Economy, Environment and Finance) which asked the Council to consider the unaudited Annual Accounts for the year to 31 March 2023 for both Moray Council and the Connected Charity Trust Funds administered by the Council.

Following consideration the Council unanimously agreed to note:

- i) unaudited Annual Accounts for Moray Council for the year ended 31 March 2023; and
- ii) Moray Council Connected Charity Trust Funds Trustees' Report and Financial Statements for the year ended 31 March 2023.

10. Capital Plan 2022-23

The meeting had before it a report by the Depute Chief Executive (Economy, Environment and Finance) informing the Council of the expenditure to 31 March 2023 under the capital plan for financial year 2022/23 and to recommend budget adjustments for inclusion in the Capital Plan for 2023/24 and future years.

Councillor Mustard moved to provisionally earmark £1.5m of the carried forward budget for a new Cloddach Bridge subject to a further report with further information prior to any decision being made. This was seconded by Councillor Macrae.

Councillor Leadbitter sought clarification on what the consequences would be for other higher priority planned bridge work in the plan, what bridges would not be repaired as a result of the motion.

In response the Chief Financial Officer confirmed that the motion is an additional £1.5million spend and not substituting for other works currently in the plan. This would have revenue consequences for the Council, which would roughly equate to £100,000 per year in loans charges. The consequences on other work would depend on the capacity within the service to deliver the enhanced. She further added that when the Bridges Plan was drawn up, it was known that there was a contribution from the UK government so capacity may have been built in for this project.

Councillor Morrison sought clarification on whether the motion was competent taking into account the financial warnings given earlier.

In response, the Head of Governance, Strategy and Performance confirmed that in terms of Standing Order 49(c) Members need to decide whether they have enough information before them to make a decision. He confirmed that the Chief Financial Officer had addressed the issues that had been identified.

The Chief Financial Officer further added, that there is an element of certainty with the motion as the sum required is known whereas with the notice of motion on no compulsory redundancies, there were lots of unknown costs and risks to the Council. When producing the Capital Plan Officers take high level estimates and allow for an element of carry forward, however Council will note that the Officers

recommendation was not to have that level of carry forward and therefore the amendment is not what Officers were recommending.

Councillor Van Der Horn proposed, seconded by Councillor Leadbitter to agree the recommendations as detailed in the report.

On the division there voted:

For the Motion (14)	Councillors Mustard, Macrae, Allan, Bloomfield, Colyer, Cowe, Divers, Dunbar, Gatt, Gordon, McBain, Robertson, Ross and Williams
For the Amendment (10)	Councillors Van Der Horn, Leadbitter, Cameron, Coull, Keith, Lawrence, McLennan, Morrison, Stuart and Warren
Abstention (0)	

Accordingly the motion became the finding of the meeting and Council agreed:

- i) notes expenditure to 31 March 2023 of £28,356,000 as set out in APPENDIX 1;
- ii) notes the projected overall expenditure for projects spanning more than one financial year, as set out in APPENDIX 2;
- iii) approves carry forwards and amendments to 2023/24 and future years totalling an increase of £9,157,000 in 2023/24, a decrease of £1,079,000 in 2024/25 and a decrease of £1,180,000 in 2025/26 as detailed in sections 4 and 5; and
- iv) provisionally earmark £1.5m of the carried forward budget for a new Cloddach Bridge subject to a further report with further information prior to any decision being made.

11. Resumption of Meeting

PRESENT

Councillor James Allan, Councillor Peter Bloomfield, Councillor Neil Cameron, Councillor Tracy Colyer, Councillor Theresa Coull, Councillor John Cowe, Councillor John Divers, Councillor Amber Dunbar, Councillor Donald Gatt, Councillor David Gordon, Councillor Sandy Keith, Councillor Scott Lawrence, Councillor Graham Leadbitter, Councillor Marc Macrae, Councillor Paul McBain, Councillor Neil McLennan, Councillor Shona Morrison, Councillor Bridget Mustard, Councillor Kathleen Robertson, Councillor Derek Ross, Councillor John Stuart, Councillor Draeyk Van Der Horn, Councillor Sonya Warren, Councillor Ben Williams

APOLOGIES

Councillor Juli Harris and Councillor Jérémie Fernandes.

IN ATTENDANCE

The Chief Executive, Depute Chief Executive (Economy, Environment and Finance), Depute Chief Executive (Education, Communities and Organisational Development), Head of Governance, Strategy and Performance, Chief Financial Officer, Head of Housing and Property Services, Laurie Milne, Senior Accountant, Equalities Officer, Early Years Service Manager, Equalities Officer, Quality Improvement Officer (ASN) and Democratic Services Manager.

12. Short to Medium Term Financial Planning

The meeting had before it a report by the Depute Chief Executive (Economy, Environment and Finance) asking the Council to consider the impact of the out-turn for 2022/23 and further budget savings and budget pressures.

Following consideration the Council unanimously agreed to note:

- i) the gravity of the financial situation and uncertainty regarding key costs;
- ii) further potential and actual savings totalling £1.85million;
- iii) emerging budget pressures and revisions to approved budget pressures totalling £1.104million; and
- iv) the impact of the unaudited results for 2022/23, which is that the balance on Covid reserves is £1.291million higher than anticipated.

13. 2022-23 Revenue Out-Turn Variances from Budget

The meeting had before it a report by the Depute Chief Executive (Economy, Environment and Finance) advising the Council of the major variances from the approved budget in the actual out-turn for 2022/23 and to seek approval of adjustment to the budget for 2023/24 where income and expenditure trends are forecast to continue into 2023/24 and where there has been slippage in projects which are proposed to be funded from reserves.

Following consideration the Council unanimously agreed:

- i) the major variances in 2022/23 from those anticipated in February 2023, as summarised in APPENDIX 1;
- ii) that net expenditure is £5.5 million less than forecast, with £1.7m of that being Devolved School budgets (DSM) and Pupil Equity Funding (PEF) (and therefore not included in the estimated out-turn) and £1.3 million being funding received for refugees;
- iii) the major variances from the approved budget for 2022/23 as summarised in APPENDIX 2;
- iv) that the outturn of an underspend of £18.861 million consists of an underspend on services of £7.976 million (including DSM and PEF and unspent refugee funding); an underspend of £8.256 million on loans charges, additional income of £1.855 million, central provisions not required £0.774 million; and

- v) that a significant proportion of the underspend (including the element retained in central provisions) relates to slippage or delays in projects and timing differences in the release of reserves:

The Council further approved:

- i) Additional budgets for projects subject to slippage in 2022/23 as detailed in paragraph 3.29 to 3.38 totalling £2,158,000 to be funded from the covid ear-marked reserve; and
- ii) Ongoing savings of £1,480,000.

14. Smarter Working Project - Full Business Case and Progress Update

The meeting had before it a report by the Depute Chief Executive (Economy, Environment and Finance) providing an update on progress with the Smarter Working project and the Full Business Case (FBC).

Councillor Ross expressed concern that by implementing the 2 days in the office and 3 days working from home split was unfair on those employees who wished to work in the office 5 days per week.

In response, the Depute Chief Executive (Economic, Environment and Finance) confirmed that the split had been agreed by Council at its meeting in September 2023.

The Head of HR, ICT and Organisational Development further added that this was a base point for managers to discuss with their employees.

Councillor Gordon, seconded by Councillor Ross moved to change the working in the office/from home split from 2/3 days to 3/2 days.

The Depute Chief Executive (Economic, Environment and Finance) and the Depute Chief Executive (Education, Communities and Organisational Development) both expressed concern about the change in direction and cautioned against this proposed amendment. Further consultation would need to take place with staff and the change would have implications on the project as all the calculations are based on the 2 days in the office, 3 at home split.

Adjournment

Following a short adjournment Councillor Gordon withdrew his amendment.

Resumption of the Meeting

Following consideration the Council unanimously agreed to:

- i) note progress on the project to date;
- ii) consider and approves the Full Business Case (FBC) at Appendix 1 to this report, which includes the Equalities Impact Assessment at Appendix 2; and
- iii) approve the request for total revenue funding of £82.3k for 2023/24 and £25.4k for 2024/25 from reserves to provide essential equipment to facilitate

hybrid working as described in 4.17, which will be offset by savings per the financial case within the FBC shown in paragraph 4.23 of the report.

15. Moray Growth Deal Early Years STEM Capital Budget Allocation

The meeting had before it a report by the Depute Chief Executive (Education, Communities and Organisational Development) asking the Council to approve bringing forward allocation of capital budget for the Moray Growth Deal (MGD) “Early Years STEM” project, to spend at risk prior to approval by Scottish Government of a Full Business Case (FBC) and to approve expenditure necessary to progress planning and implementation of the Moray Growth Deal “Early Years STEM” project.

Following consideration the Council unanimously agreed to:

- i) note that the delivery of the Moray Growth Deal “Early Years STEM” Project will require spend on essential preliminary activities and development planning to progress the Full Business Case with the level of detail necessary to obtain approval by the UK and Scottish Governments;
- ii) note that due to significant lead times, there will be a requirement to procure assets ahead of Full Business Case approval, to allow delivery of the project as per project schedule;
- iii) approve bringing forward £200,000 of allocated project capital budget from 2026/27 for expenditure on specialist advice and preliminary design work and a further £40,000 for purchase of a vehicle at the Council’s risk prior to Full Business Case approval: and
- iv) delegate authority to the Early Years’ Service Manager as the projects Senior Responsible Officer to approve spend as required within allocated budget

16. Question Time ***

CCTV Camera Update

Under reference to paragraph 18 of the minute of the meeting of 24 May 2023, Councillor Coull sought an update on the CCTV installation in Moray towns.

In response the Depute Chief Executive (Economy, Environment and Finance) confirmed that she did not have a more up to date status than that given at Economic Development and Infrastructure on 20 June 2023 and confirmed the following:

Elgin is complete and excellent live camera feeds received within police operation room.

Forres is complete and excellent live camera feeds received within police operation room

Lossiemouth - camera and associated equipment is now installed, broadband at Lossie however is inadequate for upload speeds for quality live feeds, so although receiving pictures in the operation room they are not of the quality expected. An alternative means of transmitting the pictures has been identified and we will swap to mobile signal whilst the issue with the broadband is being investigated. Expect better quality live feed pictures by 23 June 2023

Keith – cameras installed, encryption equipment to be installed by 30 June 2023 and due to lack of broadband capacity within Keith, an alternative picture delivery model has been identified. With some suitable boosting a mobile solutions is possible. Expected live feeds by 30 June 2023

Buckie – at time of update (19/6/23) 50% of the necessary cameras, radio links and encryption has been installed. Expected live feeds over broadband by 30 June 2023.

However due to the high quality of the live picture feeds now being and about to be completed the broadband capacity at the police station requires to be upgraded. Investigations are underway to determine what is in place and what needs to be upgraded is planned to be completed by week ending 23 June 2023 and instructions given to BT to undertake necessary.

School Business Admin

Councillor Keith sought clarification on why were School Parent Councils and parents in general not included in the consultation of the changes to the administrative support in Primary Schools.

In response, the Depute Chief Executive (Education, Communities and Organisational Development) confirmed that the consultation was regarding employment matters relating to the school business support staff and the Council's duty is to consult with the staff and their representatives rather than the public in relation to employment matters.

She further added that this staffing change was on the back of changes to services which were provided to parents and pupils using the Council's digital services.

At the time the consultation was carried out there was consultation with parents, including meetings in particular schools at parents evenings and a survey which had almost 600 responses from parents.

This feedback was used to inform which services were transferred into a digital environment and they were prioritised based on the responses from parents at that point in time.

She further added that the completion of the project as a whole had been delayed due to Covid but that the proposed staffing changes were a final part of the original project.

Aberlour Flood Event May 2023

Councillor Ross sought clarification on whether the Council's response could be sped up post a flooding event, like the one which occurred in Aberlour on 10 May 2023.

In response, the Depute Chief Executive (Economy, Environment and Finance) confirmed that the gulleys in Aberlour were cleared within 48 hours of the event as part of our emergency response. She further added that the work required to the ditches needed to be inspected to confirm the scope of the work and then the statutory procurement process for carrying out the work needs to be taken into account.

Standing Orders

Councillor Williams sought clarification on suspending standing orders in regards to budget decisions.

In response the Head of Governance, Strategy and Performance confirmed that Standing Orders have a standard 6 month rule when a decision is made, however there is a general exception to that with regards to budget decisions

Staff Support

Councillor Morrison sought confirmation on the level of support offered to the Council's Library and Communications staff following the comments received regarding the Drag Story Time for children held at Elgin Library earlier in the month.

The Depute Chief Executive (Education, Communities and Organisational Development) confirmed that she had had a discussion with the Service Manager ahead of the event to make sure sufficient safety arrangements had been put in place and that support from Police Scotland and additional staffing was also available. Fortunately none of this was required and it was a very successful event.

CCTV at Underpass, Alexandra Road, Elgin

Councillor McBain sought an update on the CCTV cameras which cover the underpass on Alexandra Road. He said that they had been removed as part of the lighting upgrade carried out in the underpass and sought clarification on when they will be re-instated.

In response, the Depute Chief Executive (Economy, Environment and Finance) confirmed that she was not aware of the issue about the cameras but would clarify the position and circulate the response to members.

17. Disposal of Surplus Asset [Para 9]

The meeting had before it a report by the Depute Chief Executive (Economy, Environment and Finance) seeking Council agreement to dispose of the assets in line with the Council's disposal process.

Following consideration the Council unanimously agreed to:

- i) note that the Asset Management Working Group has declared surplus to Council requirements two modular nursery buildings; and
- ii) delegate authority to the Head of Housing and Property, Chief Financial Officer and Legal Services Manager to complete the disposal of the assets for the best value to the Council.

18. Additional Support Needs Funding [Para 3]

The meeting had before it a report by the Depute Chief Executive (Education, Communities and Organisational Development) asking the Council to approve additional funding for Additional Support Needs (ASN) for schools and Early Learning Centres to allow for a moderation exercise to take place as well as a new funding model for session 2024/25.

Following consideration the Council unanimously agreed to:

- i) note that a full moderation of current need is taking place to review the current method of resource allocation to schools and early years' settings to ensure consistency and effective management of resources;
- ii) approve temporary additional funding of £1.1m, full year funding, to support 10 schools and an early years' setting for session 2023/24;
- iii) approve use of the Education Investment Fund for schools of £500,000 which was approved by the Council on 1 March 2023 of £500k to support any in year requests for funding for children moving to Moray, enrolling at an Early Learning Centre or with a newly identified support need;
- iv) approve additional budget of £700k to fund the alternative curriculum provision to maintain children in Moray and prevent out of area placements whereby needs and education provision cannot be undertaken in school settings; and
- v) note that a report detailing progress in the review of resource allocation for additional support needs and the new process to be put in place will be reported to a future meeting of the ECLS Committee.

19. Elgin Community Centre [Paras 1 and 6]

The meeting had before it a report by the Depute Chief Executive (Education, Communities and Organisational Development) seeking Council approval for the closure of Elgin Community Centre (Elgin CC) and instruct officers to progress options for future use prior to disposal of the asset.

Councillor Leadbitter moved to include an additional recommendation, which is recommended in the report, however he felt it was worth adding as a specific recommendation that the Council will support existing community centre users to identify suitable alternative accommodation where possible.

As there was no one otherwise minded and following further consideration, the Council unanimously agreed to:

- i) note the information in relation to the operation of Elgin CC;
- ii) approve the closure of Elgin CC as a Council operated establishment on 31 March 2024, subject to appropriate workforce consultation;
- iii) instruct that discussions continue with VIP Childcare and Elgin Town Hall over the potential for short term use of the property;

- iv) delegate authority to the Head of Housing and Property and Legal Services Manager to agree and conclude appropriate occupancy agreements in relation to short term occupation by VIP Childcare and/or Elgin Town Hall to protect the Council's interests, should the above discussions prove positive; and
- v) support existing community centre users to identify suitable alternative accommodation where possible.

20. Moray Leisure Centre Expansion Proposal [Para 6]

Councillors Cameron, Gordon and Macrae left the meeting before the consideration of this item.

A report by the Depute Chief Executive (Education, Communities and Organisational Development) informed the Council of the Moray Leisure Centre (MLC) expansion proposals and seek direction regarding the level of support that should be provided by the Council at this time.

Councillor Leadbitter moved that amendments be made to the conditional requirements at para 4.32 of the report as follows:

REMOVE Conditional Point: Future Service Level - Whether Moray Leisure Centre will form all or part of the ongoing sport and leisure provision across Moray in the context of the whole Moray Sport and Leisure service that is deliverable within the future council budget and the proposal achieves the best outcomes in terms of socio economic benefits.

Who: Moray Council

When: before funding is committed

ADD Conditional Point: Future Management Fee - Timescale and extent of management fee reduction to be defined

Who: MLC

When: Before funding is committed

He further added that recommendation (j) be amended to read that a further report is provided to the Council with a progress update, including on project funding and an updated risk assessment within 6 months.

Following lengthy consideration and there being no one otherwise minded the Council unanimously agreed to:

- i) note the information included in the report in regards to Moray Leisure Centre's expansion project; and
- ii) offer financial support for this expansion project;

The Council further agreed:

- a) to a capital grant of £2m and a capital loan of £4m over a period to be agreed, or determines what alternative funding to provide;

- b) to note that the risks and issues set out in the report, including state subsidy control and procurement legislation will require to be addressed in more detail and a further report presented;
- c) that any funding is agreed in principle subject to satisfactory resolution of the conditional points noted in the report (paras 4.28- 4.41) and that if this is not possible, the funding decision will be re-considered to take account of the implications and the decision reviewed, including possible withdrawal of the funding in full or in part;
- d) to note that associated support will require to be provided by the Council towards this project (as reflected in sections 4.12 and 4.13 of this paper), which will require to be defined and costed and appropriate budget allocated through a future report to the Council;
- e) that an initial budget of £20,000 is provided for immediate legal costs as set out in the report in relation to subsidy control;
- f) to the use of consultants and up to £15k from the levelling up fund budget to carry out an economic impact assessment;
- g) to note that any costs incurred by the Council, including the £275k already provided for the initial design and cost work, could be abortive if the project does not proceed;
- i) that if an extended lease is agreed, note that a further report will be submitted to determine whether to charge rent taking account of all of the issues including concessionary rent requirements and Subsidy Control Act; and
- j) that a further report is provided to the Council with a progress update, including on project funding and an updated risk assessment within 6 months.

The Council further agreed to amend the conditional requirements at para 4.32 as follows:

REMOVE Conditional Point: Future Service Level - Whether Moray Leisure Centre will form all or part of the ongoing sport and leisure provision across Moray in the context of the whole Moray Sport and Leisure service that is deliverable within the future council budget and the proposal achieves the best outcomes in terms of socio economic benefits.

Who: Moray Council

When: before funding is committed

ADD Conditional Point: Future Management Fee - Timescale and extent of management fee reduction to be defined

Who: MLC

When: Before funding is committed



REPORT TO: MORAY COUNCIL ON 23 AUGUST 2023

SUBJECT: APPROVED MINUTES OF MORAY INTEGRATION JOINT BOARD

BY: CHIEF OFFICER, HEALTH AND SOCIAL CARE MORAY

1. REASON FOR REPORT

- 1.1 To inform the Council of the latest approved minutes of the meetings of the Moray Integration Joint Board.
- 1.2 This report is submitted under Section II (22) of the Council's Scheme of Administration relating to the Moray Integration Joint Board (MIJB).

2. RECOMMENDATION

- 2.1 **The Council is invited to scrutinise the content of this report, seek clarification on any points arising and otherwise approve the report.**

3. BACKGROUND

- 3.1 The MIJB was established on 6 February 2016 under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 with full delegation of functions and resources to enable integration of primary and community health and social care services effective from 1 April 2016. The MIJB is a separate legal organisation and acts as principal in its own right.

The principal ambitions of health and social care integration are to:

- Support the improvement of the quality and consistency of services for patients, carers, service-users and their families.
 - Provide seamless, joined-up quality health and social care services in order to care for people in their homes or a homely setting where it is safe to do so.
 - Ensure resources are used effectively and efficiently to deliver services.
- 3.2 Approved minutes from the MIJB meetings held on 30 March 2023 and 25 May 2023, which were accepted as correct records of the meetings on 25 May 2023 and 29 June 2023, respectively, can be found here: https://moray.cmis.uk.com/moray/CouncilandGovernance/Committees/tabid/62/ctl/ViewCMIS_CommitteeDetails/mid/381/id/18/Default.aspx . A few key highlights from the meetings for the Moray Council to note were, the MIJB:

30 March 2023

- Noted a report by the Chief Officer (CO) detailing the CO activities that support the delivery of the MIJB's strategic priorities.
- Noted the Scheme of Integration was agreed by Scottish Ministers on the 16 March 2023 and that Children's, Families and Justice Services were now delegated to the MIJB from Moray Council.
- Requested a report on primary care in Elgin be brought to the next meeting of the MIJB.
- Noted the financial position of the Board as at 31 December 2022, noted the provisional forecast position for 2022/23 and noted the progress against the approved savings plan.
- Approved the repayment to NHS Grampian of £6,239,000 of unused ear marked Covid reserve.
- Approved for issue the Directions arising from the updated budget position.
- Requested an update on the recruitment position for older adult psychiatry at a future meeting of the MIJB.
- Noted the funding allocations proposed by NHS Grampian and Moray Council, noted the anticipated budget pressures and approved the proposed savings plan for 2023/24. The MIJB formally approved the uplift to social care providers, as part of the continued policy commitment made by Scottish Government in November 2021.
- Approved the Medium Term Financial Framework and noted a full review will be carried out and presented to the MIJB before 30 September 2023.
- Approved the Revenue Budget for 2023/24 following consideration of the risks highlighted in the report.
- Noted changes to the membership of the MIJB and its committees.
- Noted a report by the Interim Strategy and Planning Lead detailing the collaborative strategic planning approach to further enhance health and social care services.
- Noted the progress made on locality plans since the previous report received in September 2022 and noted further progress reports will be brought to the MIJB on a six monthly basis.
- Approved for publication the Health and Social Care Moray Carers Strategy 2023-26.
- Agreed to support the housing projects to be utilised by people with a Learning Disability, as noted in a report by the Integrated Learning Disabilities Service Manager, as approved and funded by the Scottish Government in accordance with Moray Council Housing Strategy and Moray Housing Need and Demand Assessment document.
- Noted the Chief Social Work Officer's Annual Report.

25 May 2023

- Noted changes to the membership of the MIJB and its committees.
- Noted the content of the Chief Officer (CO) report detailing the CO activities that support the delivery against the MIJB's strategic priorities and delivery against the 9 health and wellbeing outcomes.
- Received a report by the Lead Pharmacist providing information on predicted prescribing budget resource requirements for 2023/24 alongside key drivers for growth.

- Noted a report by the General Manager, Dr Gray's Hospital, informing the Board of the programme status and associated requirements of the MRI Scanner and Ligature Reduction Integrated Programme.
- Noted a report by the Primary Care Development Manager which informed the Board of the current demand for housing across Moray and the resultant impact on current and future plans for GP premises.
- Considered the sustainability issues in general practice across Moray following a report presented by the joint GP Clinical Leads. It was agreed during the meeting to add an additional recommendation for the Chair of the MIJB to write to the Scottish Government highlighting the issues which are disproportionately affecting Moray.
- Agreed the associated implementation plan relating to the Moray Carers Strategy 2023-26 and instructed the Lead Officer for Unpaid Carers to report back to the MIJB Clinical and Care Governance Committee in 6 months' time to monitor progress on the plan and the actions within.

4. **SUMMARY OF IMPLICATIONS**

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

This report forms part of the governance arrangements of MIJB; good governance arrangements will support the Board to fulfil its objectives.

(b) Policy and Legal

There are no policy or legal implications associated with this report.

(c) Financial implications

There are no financial implications associated with this report.

(d) Risk Implications

There are no risk implications associated with this report.

(e) Staffing Implications

There are no staffing implications arising from this report.

(f) Property

There are no property implications arising from this report.

(g) Equalities/Socio Economic Impact

An Equalities Impact Assessment is not required as there is no change to policy and procedures resulting from this report.

(h) Climate Change and Biodiversity Impacts

There are no climate change or biodiversity implications arising from this report.

(i) Consultations

Consultation on this report has taken place with Corporate Manager, Health and Social Care Moray and the Democratic Services Manager, Moray Council, who are in agreement with the content in relation to their area of responsibility.

5. **CONCLUSION**

5.1 **This report provides a summary of the business addressed by the MIJB at their meetings on 30 March 2023 and 25 May 2023.**

Author of Report: Isla Whyte, Interim Support Manager, Health and Social
Care Moray
Background Papers: available online
Ref:



REPORT TO: MORAY COUNCIL ON 23 AUGUST 2023

SUBJECT: DRAFT STRATEGIC PARTNERSHIP AGREEMENT WITH PUBLIC HEALTH SCOTLAND

BY: CHIEF EXECUTIVE

1. REASON FOR REPORT

- 1.1 To seek Council approved for the signing off of a Strategic Partnership Agreement between Public Health Scotland (PHS) and Moray Council, as one of nine organisations comprising the North East Population Health Alliance (NEPHA).
- 1.2 This report is submitted to the Council in terms of Section II(19) any new policy matter which does not fall within the terms of reference of any Committee.

2. RECOMMENDATIONS

- 2.1 **It is recommended that Council/Committee:-**
 - i) **Authorise the Chief Executive to sign the Strategic Partnership Agreement on behalf of Moray Council; and**
 - ii) **Request North East Population Health Alliance to provide the Council with a progress report on the Strategic Partnership Agreement in March 2024.**

3. BACKGROUND

Public Health Scotland (PHS)

- 3.1 Formed in April 2020, PHS is a NHS Board sponsored by the Scottish Government and the Convention of Scottish Local Authorities (COSLA) on behalf of local government.
- 3.2 As Scotland's national public health board, PHS supports work across Scotland to prevent disease, prolong health life and promote health and wellbeing.
- 3.3 PHS works closely with local authorities to enhance their understanding of communities and shape priorities working to create health neighbourhoods.

- 3.4 PHS' overarching ambition is to increase healthy life expectancy and reduce health inequalities.
- 3.5 PHS has a clear commitment to collaborative working in recognition that no one organisation can address Scotland's public health challenge and key public health priorities.

North East Population Health Alliance

- 3.6 The North East Population Health Alliance is a forum currently comprising of nine partners. Through bringing their collective knowledge together with data and evidence, the partnership is a forum for exploring these health challenges together, testing solutions and "what works" over the next three years.
- 3.7 The partners are NHS Grampian; Aberdeen City Council; Aberdeen City Health & Social Care Partnership; Aberdeenshire Council; Aberdeenshire Health & Social Care Partnership; Moray Council; Health & Social Care Moray, Scottish Fire and Rescue Service and Police Scotland.
- 3.8 The aim of this collaboration with PHS is for PHS to provide expertise, data and evidence, as well as facilitating access to networks and partners.
- 3.9 Proposed areas of collaborative work are set out in **Appendix 1** to the Memorandum of Understanding.

Strategic Partnership Agreement

- 3.10 The aim and purpose of the strategic partnership agreement is to develop a learning system to improve population health and reduce health inequalities across the North East of Scotland.
- 3.11 The draft agreement (Appendix 1) outlines a shared vision, values of the partnership, how the organisations will work together within the remit of the agreement, and high-level objectives which give an indication of areas the agreement will focus on.
- 3.12 Scotland continues to face significant population health challenges: stalling (and in some groups falling) health life expectancy, and pre-pandemic widening levels of inequality, further exacerbated by Covid-19. Additionally, the pandemic has further increased demand on health and care services. Improving health requires improved system sustainability and, even more critically, improved outcomes in the wider factors that create health – good early years, learning, jobs, income and supportive communities.
- 3.13 The recent Health Foundation report 'Leave no one behind' emphasises the need for collective action. Specifically, to effect impactful change to tackle inequalities will require practical up and downstream collaboration and action across all parts of the delivery system, and from the public.
- 3.14 We are fortunate to have strong partnerships across public agencies, private and third sectors and communities in the North East. However, as set out above, some of the population health challenges we are grappling with are significant and worsening.

- 3.15 The Director of Public Health (DPH) Annual report 2022 sets out the following four key threats to population health and action we can collectively take together to break the cycle of widening health inequalities:-
- higher cost of living;
 - increase in need in demand for health, social care and community support services;
 - infectious diseases; and
 - climate change

The report recognises the strength of our partnerships and highlights where we are already working well together to tackle these challenges. However, greater action is required.

- 3.16 In response to these significant population health challenges and to reverse current trends, public sector leaders from across the North East have considered how we can create a system of public health learning to reverse current trends. This is referred to as the North East Population Health Alliance (NEPHA). Recognising that systems of governance are firmly embedded within and across our organisations already, the NEPHA is instead intended as an action learning forum for exploring challenges together, testing solutions, and bringing together our collective knowledge with data and evidence to enable more powerful conversations and effective action.
- 3.17 Public Health Scotland has a leadership role in, and contributes to, all of Scotland's public health priorities and will focus on three areas: preventing disease, prolonging healthy life, and promoting health and wellbeing.
- 3.18 Public Health Scotland's Strategic Plan sets out a clear commitment to collaborative working in recognition that no one organisation or profession can address Scotland's public health challenge.

4. ASSESSMENT

- 4.1 The aim of this agreement is to share expertise and collaborate where there is added value to doing so, for the benefit of the people of the North East of Scotland. The agreement provides an opportunity to align the collective ambition of the NEPHA with the strategic aims of Public Health Scotland.
- 4.2 The agreement aims to facilitate collaboration between PHS and the NEPHA (comprising the nine respective organisations) to share and learn about key issues to build on our collective knowledge, share insights and use our collective capacity to improve population health outcomes. Specifically, the shared objective of the agreement is to *improve population health and reduce inequalities across the North East of Scotland*.
- 4.3 As the partnership matures, our work together will inevitably change. Following assessment of need, PHS and NEPHA (comprising the respective nine organisations) will agree shared priorities. In year one, six high-level themes will be explored with a view to developing more detailed objectives over the life of the strategic agreement. These are:

1. Develop a learning system that explores the challenges faced by the North East of Scotland, tests solutions, and implements what works at scale and pace.
 2. Form collective knowledge, data, and evidence to shape more powerful collective conversations and action to achieve the vision of thriving communities living fulfilled lives.
 3. Developing common data governance and system models to enable findable, accessible, interoperability and reusable data to support research, policy development and operational delivery such as the Persons at Risk Database (PARD) and local use of common identifiers, including CHI.
 4. Collaboration on the commissioning and conduct of research on the wider determinants of health across the north east and the application of knowledge to practice locally and nationally.
 5. Development of a baseline of prevention activity within the region with a view to establishing some targets for growth in activity.
 6. Child poverty, the Drugs Mission and the eradication of homelessness will appear in detailed work plans because the commitment is established at a national and local level, and therefore we can maximise the tripartite collaboration on the achievement of these commitments.
- 4.4 The agreement is currently out for review and sign off by late summer 2023 across the respective governance structures of the organisations comprising the NEPHA. During this time the agreement is subject to minor amendments as it moved through organisational approval processes. A final version comprising all feedback will be shared with all organisations once the process of signing off has concluded.

5. **SUMMARY OF IMPLICATIONS**

- (a) **Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**
Working closely with PHS to enhance the understanding of communities and shape priorities to increase healthy life expectations and reduce health and inequalities is consistent with three out of four of the current Corporate Plan and all three of the priorities of the LOIP.
- (b) **Policy and Legal**
As identified in this report Scotland faces a continued and significant population health challenges. This collaboration is to provide supporting data and evidence to assist the respective partners in their collective endeavour to respond to national policy commitments to improve the wellbeing of individuals, families and communities; support children and young people and the most vulnerable in our communities.
- (c) **Financial implications**
None.
- (d) **Risk Implications**
None

(e) Staffing Implications

The aim of the Agreement is to facilitate collaboration to share and learn about key issues to build a collective knowledge, share in-sights and use collective capacity to improve health outcomes which should be in the scope and remit of most of the staff of the nine partners involved in this collaboration. There may be other staff of where collaboration may have a marginal impact in terms of their current roles and remits.

(f) Property

None

(g) Equalities/Socio-economic impact

The aim of this collaboration is to provide data and evidence with the objective of improving health and wellbeing and reducing health and inequalities across the North East of Scotland.

(h) Climate Change and Biodiversity Impacts

None

Consultations

This report has been prepared in consultation with the Depute Chief Executives and Heads of Service.

6. CONCLUSION

6.1 The Strategic Partnership Agreement or Memorandum of Understanding (MOU) is a commitment between the North East Population Health and PHS to work together with the objective of developing improved population health and reduce health inequalities across the North East of Scotland. The attached MOU sets out the terms of the Agreement, including the background to PHS and the North East Alliance. This presents an opportunity not only to continue working with a common purpose across the North East, but to work alongside PHS in a much more integrated way. The draft MOU may be subject to minor changes and the Chief Executive will advise the Council Leader and Depute Leader of any changes prior to signing. If the changes are substantial, then a further draft will be brought back to a formal Council/Committee meeting prior to any decision agreeing it.

Author of Report: Roddy Burns, Chief Executive
Background Papers:
Ref: SPMAN-1108985784-885
SPMAN-1108985784-888



Draft strategic partnership agreement

Public Health Scotland and the North East Population Health Alliance

Date: 16 June 2023

Version: DRAFT V1.5

Purpose

This strategic partnership agreement is a commitment between the North East Population Health Alliance (NEPHA) and Public Health Scotland (PHS) to work together with the objective of developing a learning system to improve population health and reduce health inequalities across the North East of Scotland.

This agreement outlines our shared vision, the value of this partnership, how we will work together and some indicative areas we will work together on. As our partnership matures, our work together will inevitably change.

Terms of agreement

The strategic partnership agreement will be effective from August 2023 and will run until August 2026 and will be reviewed annually.

National strategic context

Scotland has a robust and comprehensive national public health strategy that aims to improve the health and well-being of its population. The national strategic context for public health in Scotland is set out in several key documents, including:

1. **Scotland's Public Health Priorities:** This document outlines Scotland's key public health priorities, including reducing health inequalities, improving mental health and well-being, and tackling the underlying causes of ill health such as poverty, obesity, and smoking.
2. **Public Health Outcomes Framework:** This framework sets out the key outcomes that Scotland aims to achieve through its public health policies and interventions. These outcomes include improvements in life expectancy, reductions in premature mortality, and improvements in health-related quality of life.
3. **Scotland's Health and Social Care Delivery Plan:** This plan outlines the actions that the Scottish government will take to deliver its health and social care priorities, including those related to public health.
4. **Scotland's Diet and Healthy Weight Delivery Plan:** This plan sets out the actions that Scotland will take to improve the diet and weight of its population, including promoting healthy eating and physical activity.

5. Mental Health Strategy: This strategy outlines Scotland's approach to improving mental health and well-being, including prevention, early intervention, and treatment.

The Care and Wellbeing Portfolio is the overall strategic reform policy and delivery framework within Health and Social Care. It brings oversight and coherence to the major health and care reform programmes designed to improve population health, address health inequalities and improve health and care system sustainability.

Scotland continues to face significant population health challenges: stalling (and in some groups falling) healthy life expectancy, and widening levels of inequality, exacerbated by COVID-19. In addition, the pandemic has further increased demand on health and care services. Improving health requires improved system sustainability and, even more critically, improved outcomes in the wider factors that create health – good early years; learning, jobs; income; and supportive communities.

The Portfolio provides an opportunity to take a systematic approach to planning and delivering care and wellbeing. Portfolio objectives focus on coherence, sustainability and improved outcomes both within health and care, and across government, with the overall goal of improving population health and reducing health inequalities.

Furthermore, the recent Health Foundation report 'Leave no one behind'ⁱ clearly highlights that despite undoubted policy ambition, effective implementation has fallen short with inequalities persisting and growing across Scotland. Most importantly, the report recognises that change requires practical, up and downstream collaboration and action across all parts of the delivery system and from the public. More than ever this emphasises the need for collective action.

Public Health Scotland context

'A Scotland where everybody thrives' is the overarching ambition of Public Health Scotland's Strategic Plan 2022–2025, which focuses on increasing healthy life expectancy and reducing health inequalities.

The Strategic Plan sets out a clear commitment to collaborative working in recognition that no one organisation or profession can address Scotland's public health challenge. Public Health Scotland has a leadership role in, and contributes to, all of Scotland's public health priorities. Public Health Scotland will focus on three areas:

ⁱ <https://www.health.org.uk/publications/leave-no-one-behind>

- Prevent disease
- Prolong health life
- Promote health & wellbeing

The North East Population Health Alliance Context

We are fortunate to have strong partnerships across public agencies, private and third sectors and communities in the North East with many examples of good practice and innovation to address this complex agenda. However, compounded by the pandemic, some of the population health challenges we are grappling with are significant and in places worsening.

The [2022/23 DPH Annual Report](#) sets out four key threats to population health and action we can collectively take together to break the cycle of widening of health inequalities. The report recognises the strength of our partnerships in the North East and where we are already working well together to tackle these challenges. However, with health gains stalling and health inequalities widening across the North East greater action is required.

There is no single blueprint for a local population health approach. Learning and adapting from our experiences and that of others, leaders in the North East of Scotland are looking at how we can create a system of public health learning across and within our partnership arrangements to reverse current trends. We have called this the North East Population Health Alliance in recognition of our collective responsibility. The North East Population Health Alliance currently comprises nine partners; NHS Grampian, Aberdeen City Council, Aberdeen City Health & Social Care Partnership, Aberdeenshire Council, Aberdeenshire Health & Social Care Partnership, Moray Council, Health & Social Care Moray, Scottish Fire and Rescue Service, and Police Scotland.

The North East Population Health Alliance is not intended to be a governance group, as we have governance mechanisms embedded in our system already, but a forum for ensuring that we develop a learning system that explores our challenges together, tests solutions, and 'what works' is implemented at scale and at pace. Over the next three years we plan to work with a growing and diverse membership from across different sectors, communities and determinants of health. Through bringing our collective knowledge together with data and evidence we want to shape and enable more powerful collective conversations and action to achieve our vision of thriving communities living fulfilled lives.

Vision

The vision of the North East Population Health Alliance has been established through discussions with the North East Population Health Alliance membership. The vision is to have flourishing communities, living fulfilled lives. The North East Population Health Alliance has a joint commitment that: together we will share collective responsibility for the durability of the North East. We will develop and refine this as our membership grows.

Value of collaboration

The aim of this collaboration is to share expertise and collaborate where there is added value to do so for the benefit of the people of the North East of Scotland. The NEPHA and PHS will work collaboratively to ensure that any outputs from the NEPHA are disseminated widely, to promote learning and sharing. We will collaborate to share and learn about key issues to build our knowledge, share insights and use our collective capacity to improve population health outcomes.

PHS will support the NEPHA by working with the health and care system in the North East of Scotland, the north east local authorities and other partners to collectively provide expertise, data, and evidence, as well as facilitating access to relevant networks and partners.

Partnership governance

The NEPHA is not intended to be a governance group in itself, but a forum for ensuring that a learning system is developed and implemented. The governance mechanisms already embedded within and across the system will continue to operate as they do.

The NEPHA will be open to members from different sectors, communities, and determinants of health, with the aim of promoting diversity and inclusivity.

The NEPHA will lead the development of the learning system, and will be responsible for ensuring that the NEPHA meets its objectives.

The partnership between the NEPHA and PHS will be underpinned by a set of shared principles:

<p>I will... use my position</p> <ul style="list-style-type: none"> 🚩 Use my position, power and influence for North East wide objectives 🚩 Use my networks for wider gains, constantly looking for opportunities to improve 🚩 Proactively involve the community in finding solutions 	<p>I will... work with the North East family</p> <ul style="list-style-type: none"> 🚩 To promote a system mindset and to relentlessly focus on health inequalities at all levels 🚩 Shift system conversations to focus on maximising wellbeing 🚩 To better use and share data and allocate resources to support our ambitions
<p>I will... help my organisation to</p> <ul style="list-style-type: none"> 🚩 Define success as outcomes for collective health goals, not solely organisational success and minimising unintended consequences 🚩 Being clear on priorities, and using knowledge and data more consistently to support better outcomes, experience and value 🚩 Work more with communities through equality, diversity and inclusion 	<p>I will... help sustain efforts over time</p> <ul style="list-style-type: none"> 🚩 By seeing ourselves as a family focused on being a healthier region, celebrating success and promoting local practice, support scale-up and sharing 🚩 By helping create a collaborative system that rewards contribution to shared objectives not just organisational ones 🚩 Helping flow to where it is most needed with communities, speaking up about equality, diversity and inclusion

The NEPHA and PHS will maintain the confidentiality of any information shared between them in accordance with relevant laws and regulations. The NEPHA and PHS may agree to share information with third parties, but only with the prior consent of the other party.

This agreement does not constitute a legally binding agreement between the NEPHA and PHS, but rather a statement of intent to collaborate.

The NEPHA and PHS will operate for a period of three years, at which point it will be evaluated.

Monitoring, evaluation and impact measurement

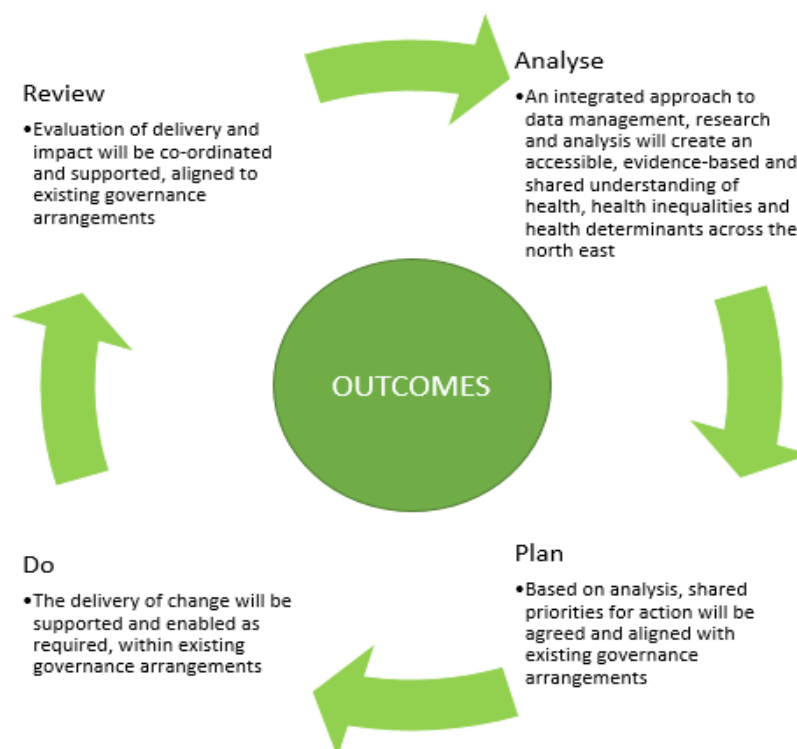
The shared objective of this MoU is to improve population health and reduce health inequalities across the North East of Scotland.

To do so will require the NEPHA and PHS to collectively create the conditions to build relationships, create, acquire and transfer knowledge, and co-design experiments/ explorations/ modifying behaviour/ changing system to reflect new knowledge and insights through shared research and evaluation.

This requires a focus on data capture / understanding the system to generate knowledge, aid decision making and turn knowledge into action to achieve better outcomes. Monitoring and evaluation, therefore, will focus on:

- A. The extent to which the key elements of a learning system have been implemented through the strategic partnership considering the following questions:
- Is this happening in the way we intended?
 - How do respective partners undertaking the work of the learning cycles account for that work?
 - How are we ensuring we are learning together?
 - To what extent is our work together aligned to our shared principles?

At the heart of learning as a management strategy is enacting a process of understanding and experimenting with complex systems to try and get those systems to produce a different pattern of results (or outcomes)ⁱⁱ. We will use learning cycles to collectively plan and organise this work, and form collective knowledge through research and evaluation which will feed into these learning cycles.



ⁱⁱ <https://www.centreforpublicimpact.org/assets/pdfs/hls-practical-guide.pdf>

- B. The impact of the learning system on health and health inequalities
- How have health outcomes changed across the north east?
 - How have health inequalities changed across the north east?
 - To what extent have the prioritised actions agreed by the NEPHA been delivered and what has been the impact?

Resources

Proposed areas of joint work are described in appendix 1.

Fulfilment of the strategic partnership agreement will be dependent on the commitment of dedicated resource from both the NEPHA and PHS. This involves:

1. General principle of sharing knowledge, skills and expertise in order to enable the collective contribution against the agreed joint areas of work
2. Dedicated time from the NEPHA and PHS membership and identified staff to contribute and engage in regular Alliance meetings.
3. Establishment of a core team to develop the partnership and enable the achievement of the collective contribution against the identified joint areas of working
4. Further internal exploration of data held across the NEPHA partners and PHS is required in order to determine what and how data can be shared and utilised.
5. Capacity from NEPHA partners and PHS including data, evidence, research, evaluation, communications and marketing functions to be identified as part of a more detailed planning of joint actions. (This may include secondment opportunities across partner organisations to support skills development, knowledge sharing and transfer, and deployment of specialist skills for the purposes of achieving shared objectives.)

Appendix 1

Proposed areas of joint work

This agreement will facilitate the establishment of a forum for the NEPHA and PHS to collaborate and share knowledge to improve population health and reduce health inequalities across the North East of Scotland. Following assessment of need and understanding of activity across the system the NEPHA and PHS will agree shared priorities. The following high-level themes will be explored in year one with a view to developing more detailed objectives:

1. Develop a learning system that explores the challenges faced by the North East of Scotland, tests solutions, and implements what works at scale and pace.
2. Form collective knowledge, data, and evidence to shape more powerful collective conversations and action to achieve the vision of thriving communities living fulfilled lives.
3. Developing common data governance and system models to enable findable, accessible, interoperability and reusable data to support research, policy development and operational delivery such as the Persons at Risk Database (PARD) and local use of common identifiers, including CHI.
4. Collaboration on the commissioning and conduct of research on the wider determinants of health across the north east and the application of knowledge to practice locally and nationally.
5. Development of a baseline of prevention activity within the region with a view to establishing some targets for growth in activity.
6. Child poverty, the Drugs Mission and the eradication of homelessness will appear in detailed workplan because the commitment is established at a national and local level, and therefore we can maximise the tripartite collaboration on the achievement of these commitments.

Strategic partnership agreement August 2023

We agree and accept this strategic partnership agreement between:

Public Health Scotland, **<add address>**

and: The North East Population Health Alliance (comprising NHS Grampian, Aberdeen City Council, Aberdeen City Health & Social Care Partnership, Aberdeenshire Council, Aberdeenshire Health & Social Care Partnership, Moray Council, Health & Social Care Moray, Scottish Fire and Rescue Service, and Police Scotland)

Public Health Scotland

Name:	
Position:	
Signature:	
Date:	

<insert NEPHA partner organisation name>

Name:	
Position:	
Signature:	
Date:	



REPORT TO: MORAY COUNCIL ON 23 AUGUST 2023

SUBJECT: FINANCE POLICY REVIEWS

BY: DEPUTE CHIEF EXECUTIVE (ECONOMY, ENVIRONMENT AND FINANCE)

1. REASON FOR REPORT

1.1 To invite Council to approve changes to the Council's Financial Regulations, Authorisation Policy, Grant Funding Procedures and Anti Money Laundering Policy.

1.2 This report is submitted to Council in terms of Section II (16) of the Council's Scheme of Administration relating to the formulation, review and amendment of the Council's Constitutional Documents

2. RECOMMENDATION

2.1 **It is recommended that Council is asked to consider the documents at (i) to (iv) and note that given their complexity, the following revised documents are open for comment by members until mid-September 2023 and will be further reviewed in the light of any comments received and brought back to the next meeting of Moray Council on 27 September for approval:**

(i) the revised Financial Regulations set out in APPENDIX 1;

(ii) the revised Authorisation Policy set out in APPENDIX 2;

(iii) Grant Funding Procedures set out in APPENDIX 3; and

(iv) The Anti Money Laundering Policy set out in APPENDIX 4.

3. BACKGROUND

3.1 The Financial Regulations are part of the Council's constitutional documents are were last reviewed in January 2019. Amended text is in red, deleted text is scored through. Most of the amendments relate to Committee titles, service names and Chief Officer job titles. Substantive amendments are listed in paragraphs 3.2 to 3.7 below.

- 3.2 Paragraph 1.3 of the Financial Regulations sets out the position regarding Moray Integration Joint Board (MIJB), and enables NHS Grampian employees to act as budget managers for aligned budgets, with the proviso that they are subject to Moray Council Financial regulations when so acting.
- 3.3 The provision for additional budget requests to be made to Corporate Committee is removed, to conform to the current Scheme of Administration.
- 3.4 Provision is made for additions to the capital plan to be considered outwith the normal timetable in cases of emergency or where otherwise time-critical (paragraph 2.21 of the Financial Regulations).
- 3.5 Detail regarding grant paid or applied for is removed from the Financial Regulations and a separate Grant Funding Procedures submitted for approval at **APPENDIX 3**.
- 3.6 The ability for service committees to approve new charges outwith the normal review of charges for services is clarified in paragraph 4.11 of the Financial Regulations. This reflects long standing practice.
- 3.7 Consideration of leases is added as a separate section to reflect forthcoming accounting requirements (IFRS 16).
- 3.8 The Authorisation Policy as also last reviewed in January 2019. Amended text is in red with any deletions scored through. Paragraph 1.1 of the Authorisation Policy now includes arrangements for MIJB. Other amendments are minor.
- 3.9 A new document – Grant Funding Procedures – sets out the conditions which should apply when awarding grants to individuals or external organisations and when Council services apply to external organisations for funding. These are largely a codification of previous financial regulations but seek to give greater detail and therefore greater clarity for budget managers.
- 3.10 A new requirement recommended is that grants of over £20,000 should be approved by Committee. This is for transparency and good governance regarding Council resources.
- 3.11 The Grant Funding Procedures also define the three main types of payment to third parties – under contract, by way of grant, benefits – for clarity.
- 3.12 The Anti Money Laundering Policy has been reviewed and updated to refer to the latest legislation. There are no substantive variations in the Council's statutory duties and no major amendments are proposed however the threshold above which the Council will not accept payment in cash is proposed to be reduced to £500.
- 3.13 Given the complexity of the revised documents in **Appendices 1-4** comments and questions are welcomed at committee and over the following three weeks after which the revised drafts will be finalised in light of comments and recommended for approval to council at its meeting on 27 September 2023.

This process has worked to good effect for key governance documents previously.

4. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

Effective governance arrangements are key to the development and delivery of the Council's stated priorities and plans.

(b) Policy and Legal

There are no policy and legal implications arising directly from this report. Financial Regulations have been updated to take account of the Public Subsidy Act 2020.

(c) Financial implications

There are no financial implications arising directly from this report.

(d) Risk Implications

The Financial Regulations, Authorisation Policy, Grant Funding Procedures and Anti Money Laundering Policy are all documents which provide guidance and clear parameters to budget mangers and thus regulate the risk to the Council of poor financial management.

(e) Staffing Implications

No staffing implications arise directly from this report. Any proposals to award or apply for grants which require additional staffing resource to administer will be the subject of specific reports to the appropriate committee.

(f) Property

No direct property implications arise directly from this report.

(g) Equalities/Socio Economic Impact

There are no equalities implications or socio-economic impact arising from this report.

(h) Climate Change and Biodiversity Impacts

There are no direct climate change or biodiversity implications arising from this report.

(i) Consultations

All Heads of Service have been consulted on the contents of the Financial Regulations, the Authorisation Policy and the Grant Funding Procedures.

5. CONCLUSION

5.1 Updated Financial Regulations, Authorisation Policy and Anti Money Laundering Policy are attached for consultation.

5.2 Grant funding procedures have been drafted to cover the award of grants and applications for grant funding and will also be subject to consultation.

Author of Report: Lorraine Paisey, Chief Financial Officer LP/LJC
Background Papers:
Ref: SPMAN-1293228629-878

MORAY COUNCIL

FINANCIAL REGULATIONS



Date of Review	May 2023
Date of previous version	23 Jan 2019
Policy Approved	
Version Effective From	
Next Review Date	Dec 2023

FINANCIAL REGULATIONS

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1. GENERAL AND INTERPRETATION

1.1 Moray Council makes the following Regulations for the proper administration of the Council's financial affairs, including the Housing Revenue Account.

1.2 In these Regulations, unless the context requires otherwise, the following expressions shall have the meanings respectively assigned to them, that is to say: -

- **"COUNCIL" MEANS MORAY COUNCIL INCORPORATED UNDER THE LOCAL GOVERNMENT ETC. (SCOTLAND) ACT 1994.**
- "Committee" means all the Committees of the Council, including Sub-Committees.
- "Chief Financial Officer" means the person designated by the Council for the purpose of Section 95 of the Local Government (Scotland) Act 1973.
- "Chief Officer" means a statutory or non statutory Chief Officer as defined in Section 2 of the Local Government and Housing Act 1989 and as identified in [Appendix 1](#) of these Regulations.

1.2 In terms of the Health and Social Care Integration Scheme for Moray the Chief Officer of the Integration Joint Board has an operational oversight role in the delivery of integrated services that the Council has been directed by the Moray Integrated Joint Board (MIJB) to deliver. The Chief Financial Officer (MIJB) is the proper officer for the purposes of Section 95 of the Local Government (Scotland) Act 1973. This is recognised by the inclusion of these posts in Appendix 1. This does not, however, affect the applicability of these regulations to Council staff who may be working to deliver those integrated services in implementation of directions received by the Council.

1.3 The MIJB oversees the delivery of integrated services that the Council has been directed by the MIJB to deliver. These financial regulations are fully applicable to Council staff who are working to deliver integrated services under the direction of the MIJB. In the delivery of integrated services, staff employed by NHS Grampian maybe required to comply with the Council Financial Regulations. Similarly, Council staff may be required to comply with the Financial Regulations of NHS Grampian. Employees of NHS Grampian may be appointed as officers of the Council for the specifically described purpose of delivering integrated services, and as such will be required to comply with Moray Council Financial Regulations.

1.4 These Regulations are made in terms of Section 95 of the Local Government (Scotland) Act 1973 which requires every local authority to make arrangements for the proper administration of its financial affairs, and to secure that the proper officer of the Council has responsibility for those affairs. The Chief Financial Officer has been designated as "the proper officer" and shall be responsible for advising the Council on financial matters.

- 1.5 It shall be the duty of the Chief Financial Officer to ensure that Chief Officers maintain adequate financial and accounting arrangements. Chief Officers must comply with all guidance on accounting and related matters issued by the Chief Financial Officer and no accounting arrangements shall be introduced, discontinued or amended without the prior agreement of the Chief Financial Officer.
- 1.6 Each Chief Officer shall ensure that proper internal controls are developed and maintained within financial and other operating systems of their Services. These controls shall be subject to review from time to time as part of the audit process, but day to day monitoring of the adequacy and effectiveness of the control environment is the responsibility of the Chief Officer concerned.
- 1.7 Chief Officers shall be responsible for ensuring that these Financial Regulations are complied with in respect of matters falling within their jurisdiction and that all officers with responsibility for financial matters within their Services are aware of them.
- 1.8 All Budget Managers shall be required to confirm their awareness of and adherence to these Regulations by certification of a declaration to that effect, either at three yearly intervals or, for newly appointed managers, on completion of their budget manager training.
- 1.9 Any breach or non compliance with these regulations must, on discovery be reported immediately to the Chief Financial Officer. The Chief Financial Officer may consult other relevant officers, including the Chief Executive, in order to determine the appropriate action. Deliberate failure to observe the Financial Regulations may lead to disciplinary action being taken against the Officer responsible up to and including dismissal.
- 1.10 It is a requirement of these Regulations that financial transactions do not take place unless they fall within the legal powers of the Council and are within the limits set by the Council. Where new service developments or contributions to other organisations arise or in cases of doubt, clarification as to legality must be obtained from Accountancy before any liability or expenditure is incurred.
- 1.11 The financial affairs of the Council shall at all times be conducted in accordance with the Code of Conduct for Employees, whose principles are:-
- **Selflessness:** You should not take decisions, which will result in any financial or other benefit to yourself, your family, or your friends. Decisions should be based solely on the public and Council's best interests.
 - **Integrity:** You should not place yourself under any financial or other obligation to any individual or organisation, which might reasonably be thought to influence you in your work for the Council.
 - **Objectivity:** Any decisions which you take in the course of your work for the Council must be based solely on merit, including making appointments, awarding contracts, or recommending individuals for rewards or benefits.

- **Accountability:** You are accountable for your decisions and actions to the Council as your employer. The Council, in turn, is accountable to the public.
- **Openness:** You should be as open as possible in all the decisions and actions that you take. You should give reasons for decisions and should not restrict information unless this is clearly required by Council policy, by the law or when public interest demands.
- **Honesty:** You have a duty to act honestly. You must declare any private interests relating to or which might affect your work with the Council.
- **Leadership:** If you are in a managerial position, you must promote and support these principles by leadership and example to maintain and strengthen the trust and confidence in the integrity of the Council and its employees.
- **Respect:** You must respect all other Council employees, Councillors, users of Council services and partner providers and treat them with courtesy at all times.

1.12 All terms in these Regulations should be considered generic.

2. FINANCIAL PLANNING

- 2.1 The Council maintains a financial plan incorporating the Revenue Budget and the Capital Plan. The Council with its Community Planning Partners has developed a 10 year Local Outcome Improvement Plan (LOIP), linked to the Council's 4 year Corporate Plan, which will be continually updated. The Financial Plan will be aligned to the Corporate Plan.
- 2.2 Options Appraisal is a key element of effective financial planning and shall be applied as appropriate to both revenue and capital projects where the scale of the proposals is deemed to have an impact on corporate priorities, on service delivery or on the finances of the Council.

REVENUE BUDGET

- 2.3 The detailed form and timetable to be followed in respect of the Revenue Budget shall be determined by the Chief Financial Officer, subject to any direction of the ~~Policy and Resources~~ **Corporate** Committee or the Moray Council, and after such consultations with Chief Officers as may be necessary.
- 2.4 Estimates of income and expenditure on the Revenue Account shall be prepared by the Chief Financial Officer in conjunction with each Chief Officer, and be submitted to a special meeting of the Council. These estimates, when approved by the Council, shall constitute the Revenue Budget for the agreed period.

- 2.5 The appropriate Service Committees and the Chief Financial Officer shall be entitled to receive from any Chief Officer such clarification as is deemed necessary on any item of income or expenditure.
- 2.6 The inclusion of items in the approved Revenue Budget shall constitute authority for the appropriate Chief Officer to incur such expenditure in the year concerned, subject to:-
- (i) the Council's Standing Orders and these Financial Regulations; and
 - (ii) any prior reporting requirements of the appropriate Committee.
- 2.7 The Chief Financial Officer shall provide budget managers with financial statements of income and expenditure (including commitments as recorded on the financial management system), compared with the approved budget on a monthly basis, commencing after the 31st May, and budget managers can receive any clarification deemed necessary on any item of expenditure or income.
- 2.8 The responsibility for ensuring that the revenue budget provisions are not exceeded shall rest with the Chief Officer concerned, except that this responsibility shall not extend to charges allocated directly to service budgets by the Chief Financial Officer.
- 2.9 Chief Officers wishing to vire monies i.e. move monies from one budget to another shall consult on any such proposals with the Chief Financial Officer or such other officer as may be nominated by the Chief Financial Officer relative to that budget.
- 2.10 If it appears that expenditure under any budget head as disclosed in the revenue budget may be exceeded or that an income estimate may not be achieved, the Chief Officer, after consultation with the Chief Financial Officer, shall report fully to the Service Committee concerned. In the event that the Service Committee is unable to find the amount required elsewhere in its Budget, the matter shall be referred to the Policy and Resources Committee for matters under £50,000 and to Full Council, for matters exceeding £50,000 (for revenue) for consideration
- 2.11 The Council establishes Budgets for Services annually - the definition of Services is as follows:

~~Education & Integrated Children's Services~~ **Education Services**

Education, Resources and Communities Services

Health and Social Care (not delegated to the Integration Joint Board)

General Services Housing and Property Service

Housing Revenue Account

~~Direct~~ **Environmental and Commercial Services**

~~Development~~ Economic Growth and Development Services

~~Corporate Services~~

Governance, Strategy and Performance

HR, ICT and Organisational Development

Financial Services

Chief Executive

The Moray Integration Joint Board is responsible for the budget identified for it annually in line with the provisions of the Health and Social Care Integration Scheme for Moray.

The ~~Communities~~ Housing and Community Safety Committee has delegated authority for monitoring the Housing Revenue Account budget.

Service Committees are responsible for defining activities within a service. Service Committees have delegated authority to change budget allocations between activities within a service, subject to confirmation that Council priorities, policies and statutory requirements will continue to be met.

~~Corporate Directors~~ Depute Chief Executives have delegated authority to direct resources allocated by Service Committees within each activity to the most efficient and appropriate method of delivering the defined activity to meet Council priorities, policies and statutory requirements.

- 2.12 Head Teachers are constrained as to their powers of virement as set out in the scheme of Devolved School Management.
- 2.13 Any **new** proposal that would involve incurring **additional** revenue expenditure which is not allowed for in the Revenue Budget shall be reported to the Corporate Management Team (CMT) ~~and Administration Group (and~~ ~~or other relevant Councillors as appropriate group)~~ before being considered by the relevant Service Committee. The report shall incorporate any guidance provided by CMT and by the Chief Financial Officer; give reasons why the additional funding is necessary, and where appropriate, make proposals for virement. Should virement not be possible, details of the proposal must be referred for the consideration and approval of ~~the Policy and Resources Committee for matters under £50,000 and to Full Council, for matters exceeding £50,000 (for revenue).~~
- 2.14 A quarterly Revenue Budget Monitoring Report shall be produced by the Chief Financial Officer and submitted to the ~~Policy and Resources~~ Corporate Committee ~~or to Full Council depending on the timing of the committee cycle.~~ At similar intervals, Chief Officers shall submit budget monitoring reports for their services, in a format agreed with the Chief Financial Officer, to the relevant Service Committee.

- 2.15 A file containing the Revenue Budget Monitoring Reports shall be made available on the Members' Portal and be updated monthly. Members shall be entitled to seek explanations for any figure in the monitoring statements and, if necessary, may refer any matter to the relevant Service Committee.
- 2.16 Additional revenue funding obtained from the Scottish Government or other bodies for specific purposes shall be subject to these Financial Regulations and the Council shall be given the opportunity to consider the risks and options associated with these funding streams. In these cases the Service Committee has delegated responsibility for expenditure in relation to the funding. Where a funding stream is cross-cutting or from a redetermination of General Revenue Grant by the Scottish Government, then information shall be provided to ~~Policy and Resources Committee for matters under £50,000 and to Full Council, for matters exceeding £50,000 (for revenue)~~ to decide the relevant allocations to Service Committees.

CAPITAL PLAN

- 2.17 The production of the Capital Plan is co-ordinated annually by the Chief Financial Officer. The Capital Plan is linked to other Council Plans as described in the Council's Capital Strategy and thereafter is underpinned by asset management principles and reflects the Council's approved standards for its asset bases. The asset management planning arrangements are described in Section 5 of these regulations.
- 2.18 The Asset Management Working Group (AMWG) is responsible for reviewing all General Services capital plan proposals from each department and assessing the adequacy of asset management plans to support the proposals ~~where these are driven by asset management considerations~~. Where the asset management planning arrangements are insufficient for this purpose, supporting documentation as requested by the AMWG will be prepared for each proposal.
- 2.19 Any new stand-alone projects proposed for inclusion within the Capital Plan will be subject to an ~~appropriate~~ Gateway process, ~~as set out in the Council's Project Management Framework~~. ~~The AMWG control the Gateway process and recommendations are made to members following a Gateway review~~. Such proposals will only be considered as part of the normal financial planning process, other than spend to save proposals which may be submitted to the ~~AMWG~~ at any stage in the financial cycle.
- 2.20 Following consideration by the AMWG information relative to projects due to proceed in the year shall be made available to all Members. The composite Capital Plan, for all General Services functions, shall then be considered for approval by Moray Council. Housing Plans are developed in a separate process. The Housing Investments Capital Plan (the Capital Plan for Housing) shall be ~~considered by the Communities Committee, and then~~ approved by Moray Council ~~when the levels of rents for the financial year are set~~.

- 2.21 The Council will review the composite Capital Plan on three occasions in each financial year: prior to the Revenue Budget being set, in order that loans charges for the period of the Revenue Budget may be calculated; when the results for the prior financial year are available and capital carry forwards are being considered, and in the second half of the year at the same time as the estimated actuals are reported to Committee (and will include any amendments relating to developer contributions/obligations). On each occasion the Capital Plan will be reported to a meeting of Full Council (or ~~Policy and Resources Corporate~~ Committee for estimated actuals). Service Committees cannot consider suggested additions to the Capital Plan unless fully funded by specific grant, and no addition to the Capital Plan will be considered in isolation, unless – exceptionally – a Spend-to-Save proposal where a good case can be made for consideration outwith the normal planning cycle or grant funding is made available by the Scottish Government for specific projects **or in response to an unforeseen emergency or other time-critical matter.**
- 2.22 The composite plan covers a ten year period. A profile of expenditure, analysed into quarters for the first year of the plan and (if any expenditure is to be incurred in later years) by year thereafter should be submitted to the relevant Service Committee, following approval of the Capital Plan by Moray Council, when permission to spend on the capital programme is sought. No expenditure should be incurred without specific Committee authority. Quarterly monitoring, amendments **within the approved plan and any** or re-profiling are approved by **Policy & Resources Corporate Committee or Full Council.**
- 2.23 It shall be the responsibility of each Chief Officer to ensure that approved projects proceed in a timely manner and that expenditure is incurred during the relevant financial year. In the event that projects cannot proceed or are unlikely to be completed within the timescales approved by the relevant Committee, Chief Officers must report to the Chief Financial Officer ~~in writing~~ giving the reasons for and the extent of any delays. This shall facilitate the monitoring of capital expenditure and allow projects to be re-prioritised where appropriate.
- 2.24 Where it appears that the actual cost of any project or group of projects included in the Capital Plan is likely to exceed the estimated cost, it shall be the duty of the Chief Officer concerned, after consultation with the Chief Financial Officer, to seek instructions as detailed below, as soon as possible:-
- Where officers are able to identify modifications or virements, to a project or group of projects to contain costs within the approved funding allocation a report should be provided to the relevant Service Committee, if the modifications have a material effect on the project
 - For reprofiling or any changes in costs, a report should be provided to **Policy & Resources Corporate Committee or Full Council**
 - For any amendments relating to Housing Projects then a report should be provided to **Communities the Housing and Community Safety Committee**

2.25 The Chief Financial Officer shall report regularly to the ~~Policy and Resources Corporate Committee or Full Council~~ and the Head of Housing and Property shall report regularly to the Communities Committees on the monitoring of capital expenditure as compared with the agreed Capital Plan and the appropriate Chief Officer shall report on progress of all current capital projects at quarterly intervals to the appropriate Service Committee.

3. EXPENDITURE

AUTHORITY TO INCUR EXPENDITURE

- 3.1 Each Chief Officer shall have authority to incur expenditure included in the approved Revenue Budget for the service(s) for which he or she is responsible, up to the level of the budget provision, subject to 3.2 below.
- 3.2 A Chief Officer may devolve administration of expenditure to authorised staff in terms of the Council's Authorisation Policy, but the Chief Officer shall normally retain ultimate responsibility for the related budgets. The Authorisation Policy shall also apply within Schools notwithstanding that Head Teachers shall be responsible for budgets transferred in terms of the Devolved School Management arrangements. The Authorisation Policy determines who is allowed to procure on behalf of the Council.
- 3.3 Any authority to incur expenditure shall not extend to making payments in advance of delivery of goods or services or completion of works **or approved stages of works** unless prior permission is obtained in writing from the Chief Financial Officer. A list of exceptions is as follows: **any payment upfront enabled by legislation**, insurance premiums, software licences, water rates and subscriptions. Any advance payment not on the list requires Chief Financial Officer authorisation and a record of such items will be maintained in the Payments Section. If there is any doubt please contact the Payments section for advice.
- 3.4 Where the need for expenditure for which there is no budgetary provision arises from emergency situations, the Head of Service should consult with the Chief Financial Officer.

STAFF PAYMENTS AND ALLOWANCES

- 3.5 With the general exception of pensions to former employees, the payment of salaries, wages and other emoluments to all employees of the Council shall be made by the ~~Chief Financial Officer~~ **Head of HR, ICT and Organisational Development**.
- 3.6 Appointments of all employees shall be made in accordance with the Regulations of the Council, and the approved establishments, grades and rates of pay. 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 relevant Chief Officer considers it appropriate to do otherwise, in consultation with the Head of HR, ICT and Organisational Development.
- 3.7 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 Council of any matter in which there is a discretion.

3.8 Chief Officers shall have delegated authority to direct resources allocated by Service Committees within each Activity to the most efficient and appropriate method of delivering the defined Activity to meet Council Priorities, Policies and Statutory Requirements. It follows that the Chief Officers shall have the authority to establish appropriate staffing arrangements to deliver services specified by Service Committee.

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

- Must **NOT** exceed budget.
- Must comply with Council Policy and Procedure (particular reference is made to adherence to consultation arrangements with Staff and Unions).
- The following posts must be submitted to Full Council:-
 - a) Alterations to the establishment, whether by way of increase or decrease, of posts graded on or above SCP (92) 39 (Grade 12).
 - b) Those posts which cannot be accommodated within existing budgets.
 - c) Those which HR or Finance otherwise believe require scrutiny by members.
- Any changes that do not require approval by Committee as mentioned above will be subject to approval of the Head of HR, ICT and Organisational Development and the Chief Financial Officer, or other such officers as may be nominated by the Chief Financial Officer relative to that budget.

3.9 Each Chief Officer shall ensure that the ~~Chief Financial Officer~~ **Head of HR, ICT and Organisation Development** is informed as soon as possible, and upon the prescribed form, of all matters affecting the payment of salaries and wages and, in particular :-

- appointments, resignations, dismissals, suspensions, secondments and transfers;
- absences from duty for sickness or other reason, apart from approved leave;
- changes in remuneration, other than normal increments and pay awards and agreements of general application;
- information necessary to maintain records of service for superannuation, income tax, etc.

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

3.11 All time records or other pay documents shall be in a form prescribed or approved by the ~~Chief Financial Officer~~ **Head of HR, ICT and Organisational Development**, and shall be certified by or on behalf of the appropriate Chief Officer by an authorised officer, in terms of the Council's Authorisation Policy and returned timeously to Chief Financial Officer. 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 including 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.

An individual is not permitted to authorise a change in their own pay, expenses, allowances or other remuneration and this must be authorised by an authorised signatory who is senior to them.

3.12 **It is the responsibility of the Head of HR, ICT and Organisational Development to ensure that** staffing establishment lists **are** ~~will be~~ sent to all Budget Managers regularly as determined appropriate. These- should be checked for accuracy and any issues surrounding them should be notified immediately to the payroll section.

TRAVEL AND SUBSISTENCE ALLOWANCES

3.13 The Council's Travel and Subsistence policy sets out the options for employee travel. The Council's pool car scheme has been established for business journeys in Moray and applies to all employees. However, there may be groups of staff at some work locations where it is deemed financially inefficient or unfeasible to give access to pool cars. In such circumstances appropriate travel arrangements will apply, subject to approval by an authorised signatory in terms of the Council's Authorisation policy.

3.14 All payments in respect of staff travel and subsistence allowances shall be at rates determined by the Council from time to time, and in accordance with the Scheme for Payment of Travel and Subsistence Allowances.

3.15 All claims for payment of ~~car allowances~~, subsistence allowances, travel and incidental expenses shall be submitted in a form approved by the Chief Financial Officer. All claim forms shall be signed by an authorised signatory in terms of the Council's Authorisation Policy.

3.16 The certification by, or on behalf of, the Chief Officer shall be taken to mean that the Certifying Officer is satisfied that the journeys have been efficiently planned and authorised, the expenses properly incurred and that the allowances are properly payable by the Council, including assurance that where pool car usage has not been utilised there is sufficient explanation.

- 3.17 Claim forms, other than those relating to journeys made by the Chief Executive, must always be authorised for payment by an Officer senior to the claimant. The claims submitted by the Chief Executive must be counter-signed by the ~~Corporate Director (Corporate Services)~~ **a Depute Chief Executive**.
- 3.18 Requests by staff to travel out with the United Kingdom on Council business where costs require to be met from Council budgets must be considered and approved by the relevant Service Committee, prior to the journey taking place. Once approved, **the Chief Officer of the service concerned must ensure that notification is required to** the Banking & Insurance section **is notified** 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 costs shall not be met by the Council. Any other arrangements shall be reported in advance and be approved by the Chief Financial Officer.

ACQUISITION OF GOODS, SERVICES OR WORKS

- 3.19 The Council's arrangements for securing goods, services (including the use of Consultants) or works are set out in the separate Procurement Policy, Annual Strategy and Procedure Notes that form part of, and should be read in conjunction with, these Financial Regulations and Authorisation Policy.
- 3.20 Any irregularities or suspected irregularities should be notified to the Internal Audit **and Risk** Manager, under the Combat Fraud, Theft, Bribery and Corruption Policy (see [paragraph 9.4](#)).
- 3.21 Where the Council 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 Chief Officer concerned 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.
- 3.22 The Council will use the most efficient vehicle for the sourcing of goods, services or works, including internal store systems and Payments section (buying team), in accordance with the procurement guidance, which will assist users in the correct route to take for proposed purchases.

- 3.23 Sourcing of goods, service or works **governed by the Procurement Procedures** direct from a single supplier shall be permissible only where prior approval is sought and obtained from the Chief Financial Officer, the Chief Officer concerned having clearly demonstrated **to the Procurement team** that it is appropriate to do so. **The Procurement team will keep a record of all approved single supplier approaches.**
- 3.24 In circumstances where it is considered necessary to depart from the procedures in [3.19 to 3.23](#) above, the Chief Officer in liaison with Chief Financial Officer shall submit a report to ~~Policy & Resources~~ **Corporate** Committee for approval, ensuring that Members are made aware of any associated risks.

GRANTS AND OTHER PAYMENTS

- 3.25 Chief Officers with the approval of the Chief Financial Officer or relevant Service Committee (as appropriate depending on the procurement levels) may make grant payments and grant offers to external parties provided such funding can be met from within approved budgets and are authorised in line with the Authorisation Policy. ~~In doing so, a Chief Officer shall make conditions as are appropriate and proportionate in terms of obtaining assurance that funding has been applied for the purposes intended.~~ All such payments are subject to the Council's Grant Policy.
- 3.26 In circumstances where an external party makes a request for funding for any matter in which there is discretion, a Chief Officer may refer that matter ~~to Policy and Resources Committee for matters under £50,000 and~~ to Full Council, ~~for matters exceeding £50,000 (for revenue)~~ for consideration.
- 3.27 Other Payments include transfer payments which are made to individuals for which no goods or services or works are received in return by the Council. In the main these cover the payment of Housing Benefits, Housing Improvement Grants, Self Directed Support (Option 1 Direct payments and Option 2 payment to an Independent Service Fund) and individual allowances for Social Care clients. These payments shall be met from within approved budgets only after completion of a formal assessment process in each case.
- 3.28 Payments made routinely to statutory agencies covering remittances of income tax, national insurance, pension contributions and remittances to the Non Domestic Rates pool and any such similar payments shall be supported by detailed reports and be authorised by the Chief Financial Officer or his/her nominee.

DEVELOPER OBLIGATIONS/CONTRIBUTIONS

- 3.29 Developer Obligations are received by the Council to be utilised for a wide variety of purposes, both capital and revenue expenditure. Contributions received vary in the terms and conditions applicable to their future use by the Council.

- 3.30 Where the terms of a contribution specifically identify the intended purpose, no additional reporting to Committee is required. Capital budgets can be amended in line with the capital plan detailed in [para 2.21](#). Revenue budgets can be amended throughout the year to match the expenditure incurred.
- 3.31 Where the terms of a contribution are simply generic and do not specify a particular location or property, the following is required:
- Where a contribution is below £6,000 and meets the terms and conditions of the legal agreement or developer obligations assessment report, approval by the relevant Head of Service is required.
 - Where contributions relate to Libraries, Community facilities, playing fields and indoor and outdoor sport facilities, the Head of **Economic Growth and Development** services has delegated authority to authorise with the support of the majority of the relevant ward Councillors, if it meets the terms and conditions of the legal agreement.
 - Where the legal agreement identifies no particular terms for utilisation, any potential options for utilising should be referred to ~~Policy and Resources Committee for matters under £50,000 and to~~ Full Council, ~~for matters exceeding £50,000 (for revenue)~~ for consideration.
 - **Developer contributions can be time limited and are to be closely monitored to ensure spend has been incurred or returned to the developer.**
- 3.32 Where a Council Service makes a request for using developer contributions, a notification form should be completed and sent to the Developer Obligations Officer for consideration.
- 3.33 Where an external party (e.g. community group) makes a request for using contributions, an application should be completed and sent to the Developer Obligations Officer for consideration.

FUNDING EXTERNAL BODIES (Arms Length External Organisation)

- 3.34 The Council has adopted the principles of the COSLA / Accounts Commission 'Code of Guidance on Funding External Bodies and Following the Public Pound'. The Code sets out a framework for the Council's relationships with bodies through which they seek to carry out some of their functions other than on a straight-forward contractual basis.
- 3.35 The principles of the guidance apply to companies and other bodies such as trusts where such bodies are subject to Council control or influence and where they operate at arm's length. When agreeing to transfer funds to an external body **to provide a service on its behalf**, the Council must be clear about its reasons for doing so and these reasons should be related to a strategy or policy of the Council.

- 3.36 In respect of any proposed transfers the procurement arrangements at [paragraph 3.23](#) above shall apply, together with the provisions of the Code which as a minimum requires:
- the purposes of the transfer to be contained in any Council decision to establish a funding relationship.
 - a written agreement between the Council and the external body.
 - details of the financial regime applicable to be specified.
 - established **reporting and** monitoring arrangements to ensure Council objectives are met **and Best Value achieved**.
 - full consideration of member and officer representation on the board of the external body.
 - any limitations to be fully specified covering such matters as financial inputs and circumstances in which any arrangements would be terminated.
 - any arrangement to be open to external audit scrutiny.
 - ~~any reporting/ monitoring arrangements.~~

PETTY CASH IMPRESTS

- 3.37 The Chief Financial Officer shall provide such imprests as (s)he considers appropriate for those Officers of the Council who may need them for the purposes of defraying petty cash and other expenses.
- 3.38 No income received on behalf of the Council may be paid into an imprest account, but must be banked or paid to the Council as provided for in terms of [paragraph 4.7](#) below.
- 3.39 Payments from an imprest account shall be limited to minor items of expenditure and to such other items as the Chief Financial Officer may approve, and shall be supported by a receipted voucher to the extent that the Chief Financial Officer may require.
- 3.40 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.
- 3.41 Officers are 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. This shall also apply to officers who transfer to other sections within the Council.

4. INCOME

- 4.1 The collection of all monies due to the Council shall be under the **ultimate** supervision of the Chief Financial Officer.
- 4.2 Chief Officers should not promote or accept payment by cash when alternative payment methods are available. Regardless of the method used all payments shall be handled strictly in accordance with these Regulations, the Handling Guidance and the Anti Money Laundering Policy.
- 4.3 Income due to the Council, for work done, goods supplied or services provided and not paid for **in advance or** at the time, must be the subject of accounts being rendered. Chief Officers must ensure preparation and issue of such accounts within one month of the agreed point of sale, and shall provide the Chief Financial Officer with such information as may be required in order to record and collect the amounts correctly.
- 4.4 In rendering invoices, Chief 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 Chief Financial Officer before proceeding.
- 4.5 The Chief Financial Officer shall be notified as soon as is practicable of all monies due to the Council and of all contracts, leases and other arrangements entered into, which involve the receipt of money by the Council, and the Chief Financial Officer shall have the right to inspect any documents in this connection as (s)he may require. In order to limit the Council's exposure to money laundering, cash (notes and coins) exceeding £500 in respect of any one transaction shall not be accepted.
- 4.6 All receipt forms, books, tickets and other such items shall be designed, ordered, supplied and obtained subject to consultation with and approval of the Chief Financial Officer. No Officer shall give a receipt on behalf of the Council on any form other than an official receipt form or ticket. Each Chief Officer shall arrange for registers to be kept of receipt forms, tickets, vouchers etc. under his/her control.
- 4.7 Any Officer receiving money on behalf of the Council shall, without delay ensures that the payment is processed, including paying direct in to the Council's Bank account. No deduction may be made from such money save to the extent that the Chief Financial Officer 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 the FMS and Banking section within the Payments section.

- 4.8 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.
- 4.9 Personal cheques shall not be cashed out of money held on behalf of the Council.
- 4.10 Every transfer of official cash from one member of staff to another shall be evidenced in the records of the Department 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 Council until such time as these funds are banked.
- 4.11 Not less frequently than once per year, scales of charges or tariffs (discretionary, not fixed by Statute and excluding Council House Rents) shall be reviewed by Chief Officers corporately in consultation with the Chief Financial Officer and in accordance with the Council's Charging Policy, and reported to ~~Policy & Resources~~ **the Corporate** Committee in time for implementation for the future financial year. **Any new charges proposed during a financial year may be reported to the appropriate Service Committee for approval, if not reported to Corporate Committee or Full Council as part of a financial planning report.**
- 4.12 Not less frequently than once per year, Council House, Garage and Garage Site Rents shall be reviewed by ~~Chief Officers~~ **the Head of Housing and Property**, consulted with tenants and reported to a meeting of Moray Council in time for implementation for the future financial year.
- 4.13 The Chief Financial Officer shall maintain a debt management **policy and procedures** to secure effective recovery of all sums due to the Council. This procedure shall be applied for the recovery of Housing Rent Arrears and unpaid invoice charges for work done or services provided by the Council. No debt due to the Council, once correctly established, shall be discharged otherwise than by payment in full or by the certification of the Chief Financial Officer that it is no longer economically viable to pursue.
- 4.14 The Chief Financial Officer shall act on advice from the Head of Governance, Strategy & Performance, 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 proscribed.

GRANT FUNDING APPLICATIONS

4.15 All applications for grant funding are subject to the Council's Grants Policy.

~~Where opportunities arise to attract external funding, relevant officers shall consider the remit and regulations or conditions surrounding the funding to ensure such conditions are compatible with the aims and objectives of the Council and that the funding is consistent with the Council's overall plan.~~

~~4.16 All grant funding to be secured by the Council from external bodies is required to go through the Gateway process by completion of a project mandate. If the funding is approved, then for matters under £50,000 approval is required from the Chief Financial Officer and for matters exceeding £50,000 to Full council, to ensure financial implications or match funding requirements are considered.~~

~~4.17 Any amendments required to grant claims/ submissions must be formally approved by the relevant Service Committee first. The Chief Financial Officer should also be informed in order to agree the financial implications.~~

~~4.18 For any submissions or amendments mentioned in para 4.16 and 4.17 above, where there is a matter of urgency, the grant submission should be agreed by GMT before submission/resubmission and approval sought from the Chair of the relevant Service Committee and the Leader of the Council. Then the decision must be submitted for homologation at the next relevant Committee meeting. For all applications, the Chief Financial Officer should be informed in order to agree the financial implications~~

4.16 The Chief Financial Officer should ensure that arrangements are in place to:-

- receive and properly record such income in the Council's accounts;
- ensure that audit and accounting requirements are met; and
- ensure that the funding requirements are considered prior to entering into any agreements, both in the present and the future.

4.17 The Chief Officer of the service receiving grant funding must ensure that arrangements for receiving and recording income are complied with. They must also ensure that the project progresses in accordance with the agreed terms of the funding agreement and that claims are made from the funding body timeously and in accordance with any conditions of the grant award.

4.18 Where the Council is acting as the accountable body for the distribution of grant funding, officers must ensure procedures followed are consistent with these financial regulations. Given the nature surrounding the application to grant funding, requests are occasionally made for payments in advance. In this situation, a case should be clearly made to the Chief Financial Officer for approval.

~~4.20 The Chief Executive or Corporate Directors must ensure that the project progresses in accordance with the agreed terms of the funding agreement and that all expenditure is properly incurred and recorded. They must also ensure~~

~~that claims for funds are made from the funding body by the date specified in any conditions attached to the grant award.~~

5. ASSET MANAGEMENT

ASSET MANAGEMENT PLANS

5.1 Asset management plans are required to be maintained for all categories of Council assets. The plans will incorporate the following information:

- Service context – policies, strategies and Council priorities relevant to the category of assets.
- List of the assets or other descriptive and quantitative information
- Condition of assets
- Suitability of assets
- Maintenance policy and requirements
- Replacement policy and requirements

5.2 The categories of assets for which asset management plans are required are:

Property

- ~~Schools~~ **Learning Estate**
- Housing
- Industrial Estates
- Offices
- Other operational buildings

Open Space

Roads and Associated Infrastructure

- Roads
- Harbours
- Flood Risk Management

Fleet

ICT

The Asset Management Working Group shall report annually to the ~~Policy and Resources~~ **Corporate** Committee on progress of developing and updating asset management plans.

ASSET REGISTER

- 5.3 An Asset Register for accounting purposes shall be maintained by the Chief Financial Officer. This will record an adequate description of all furniture, equipment, plant and machinery. A de-minimis level of £20,000 (£15,000 for Common Good and Public Trust Funds) **for buildings and land and £6,000 for vehicles, plant, equipment and furniture**, shall apply to individual items although the value of like items of lesser value may be aggregated and similarly items valued on a group basis may have individual values of less than £20,000 (£15,000 for Common Good and Public Trust Funds) **for buildings and land and £6,000 for vehicles, plant, equipment and furniture**, and thus be required to be included in the Asset Register. The Asset Register shall be kept in accordance with the guidelines issued by the Chartered Institute of Public Finance and Accountancy (CIPFA).
- 5.4 Each Chief Officer shall be responsible for maintaining a regular check on all items on the Asset Register, for recording and taking action in relation to surpluses or deficiencies and informing the amendment of the Asset Register accordingly. Deficiencies shall be reported to the Chief Financial Officer immediately.
- 5.5 In addition to the Asset Registers held for accounting purposes, Chief Officers shall be responsible for the maintenance of inventories of moveable equipment to assist the control and security of items and facilitate the reporting of loss or theft. All equipment with an individual replacement cost of over £500 must be included on the inventory lists.
- 5.6 Council property shall not be removed otherwise than in accordance with the ordinary course of the Council's business or used otherwise than for the Council's purposes except in accordance with specific directions issued by the Chief Officer concerned. Where Officers are authorised to retain equipment at home for the purposes of home-working (either during or out with normal working hours), each Chief Officer shall maintain a register giving details (including serial numbers where applicable) of equipment held by each employee.
- 5.7 The Head of Housing and Property shall ensure that a database of all land, properties and structures owned by the Council is maintained, which records the current user, the purpose for which held, the location, the extent, purchase price and rents payable and particulars of tenancies granted. The Head of Housing and Property shall also maintain a list of houses held under the Housing Acts.
- 5.8 The Head of Governance, Strategy & Performance shall ensure custody of all title deeds under secure arrangements.

CONCESSIONARY RENTS

- 5.9 Most of the Council's property is let out at market value. In some circumstances, and by regulations promoted the under Community Empowerment (Scotland) Act 2015, the Council supports community groups through leasing property at reduced rental. Any such lease arrangements must be treated as Community Asset Transfer requests and shall be considered as part of the assessment of the business case for CAT in accordance with the Council's CAT policy and reported to Policy and Resources Committee for approval.
- 5.10 **Appropriate consideration must be given to the provisions of the Subsidy Control Act 2022.**

DISPOSAL OF ASSETS

- 5.11 All surplus plant ~~and, vehicles~~, equipment (other than **vehicles, see paragraph 5.16 below, and** I.C.T. equipment, see [paragraph 5.15](#) below) and furnishings, where no suitable trade-in arrangements have been made, shall be offered for sale unless, in the opinion of the Chief Officer concerned, the item has no material financial value. In such circumstances the item shall be disposed of in a manner having regard to good environmental practice.

Where an item(s) are to be sold, then for proceeds expected for less than £2,000, the methodology of disposal should be agreed by the appropriate Chief Officer.

However, if the proceeds are deemed to be in excess of £2,000, but less than £10,000 then the disposal methodology requires to be approved by the Chief Financial Officer.

For any assets expected to raise in excess of £10,000, then authority is sought from the ~~Policy & Resources~~ Corporate Committee (with the exception of Fleet vehicles for sale at auction)

Any proceeds from the disposal of plant and vehicles will be deemed as a capital receipt for the Council **unless the item disposed of was not recorded in the Council's Fixed Asset Register.**

For disposal proceeds over and above £10,000 the Accountancy section is to be informed, within one month of disposal, so as to ensure the assets removal from the Asset register.

- 5.12 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 be proposed advice should be sought from the Chief Financial Officer. **Payment must be received before items being disposed of are removed by the purchaser.**

- 5.13 Identification of surplus and available for disposal Council owned property assets (excluding Common Good and Public Trust assets and assets held on the Housing Revenue Account) is delegated to the ~~Corporate Director (Corporate Services)~~ Chief Financial Officer in his/her capacity of Chairman of the Asset Management Working Group, which should be informed of any property assets owned by the Council which are deemed surplus to requirements. **Formal designation of assets as surplus is made by AMWG in accordance with the Council's Surplus Property procedures.**
- 5.14 All surplus land or properties shall be sold by the Head of Governance, Strategy & Performance in accordance with the requirement that the Council secures the best price obtainable. In arranging any sale the relevant Chief Officer shall consult with the Chief Financial Officer to ensure all financial implications, including accounting for Value Added Tax, are fully considered. Any proceeds from the disposal of land or properties held on the Fixed Asset Register will be deemed to be a capital receipt for the Council.
- 5.15 The Council 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 Policy and Resources Committee for matters under £50,000 and to Full Council, for matters exceeding £50,000~~ 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.**
- 5.16 Any proposal to transfer properties to a community group under the Community Asset Transfer (CAT) process must be considered as part of the assessment of the business case for CAT in accordance with the guidance provided by the Scottish Government in relation to asset transfer requests made under Part 5 of the Community Empowerment (Scotland) Act 2015. All Community Asset Transfer requests, including disposals above £100,000 in value and rental concessions over £50,000 per annum are to be reported to ~~Policy and Resources~~ the Corporate Committee for approval **except for low value, short life rental concessions (annual value less than £1,000 or annual value between £1,000 and £6,000 and duration up to six months) where the Chief Financial Officer and Head of Housing and Property Services have delegated authority to approve if the service using the property and local ward members both support the request.**
- 5.17 Details of any vehicles which a Chief Officer deems surplus to requirements shall be advised to Fleet Services. Where the vehicle is considered no longer suitable for use within the Council, the Fleet Services Manager shall arrange for its suitable disposal.
- 5.18 Details of any I.C.T. equipment which a Chief Officer deems surplus to requirements shall be advised to the Head of HR, ICT & Organisational Development. Where such equipment is considered no longer suitable for use

within the Council, the Head of HR, ICT & Organisational Development shall arrange for its suitable disposal either through a recognised recycling scheme or exceptionally to a voluntary body or Community Council in terms of Section 55 of the Local Government (Scotland) Act 1973. All such donations shall be recorded by the Head of HR, ICT & Organisational Development who will report periodically on such disposals to the ~~Policy and Resources Corporate~~ Committee.

- 5.19 Where computer equipment provided to former Members of the Council is considered no longer suitable for use within the Council, the former Member to whom the equipment was provided shall be given the opportunity to buy the equipment at the end of their term of office at the prevailing market rate. Any software operated under a Council licence shall be removed from the equipment according to the copyright agreement and any information relating to the Council shall also be removed.
- 5.20 Any dealings of the Council (including the sale or lease of Council owned land) shall comply with the ~~European Commission rules regarding State Aid in favour of any third party (including a buyer/tenant)~~ Subsidy Control Act 2022.

SECURITY

- 5.21 Each Chief Officer shall be responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash etc. under his/her control. The Chief Financial Officer must be notified in any case where it is considered that special security arrangements may be needed.
- 5.22 Maximum limits for cash holdings shall be agreed with the Chief Financial Officer and Internal Audit ~~and Risk~~ Manager and shall not be exceeded without specific written permission.
- 5.23 Keys to safes and similar receptacles are to be kept in the custody of persons with delegated responsibility at all times; the loss of any such keys must be reported to the Chief Financial Officer forthwith.

STOCKS AND STORES

- 5.24 Chief Officers shall be responsible for the care and custody of the stocks and stores in their Departments.
- 5.25 Stocks and stores shall not exceed levels agreed between the Chief Officer and the Chief Financial Officer.
- 5.26 Chief Officers shall ensure that there are regular reconciliations of stock and shall arrange for stock to be checked at least once a year by a person other than the storekeeper.
- 5.27 No adjustment of stock valuation (for writing off, writing down, obsolescence etc.) over the value of £1,000 shall be made without the approval of Chief Financial Officer.

- 5.28 The Chief Financial Officer shall be entitled to receive from each Chief Officer such information as required in relation to stores for accounting, costing and financial recording purposes.
- 5.29 Surplus materials, stores or equipment (including scrap) shall be disposed of in terms of [paragraph 5.10](#) above, unless otherwise agreed with the Chief Financial Officer.
- 5.30 Stocks and stores records must be kept in a form to be agreed by the Chief Officer with the Chief Financial Officer.

LEASES

- 5.31 Any contract that includes an element of lease must be discussed with the estates section before entering into the contract and to keep the accountancy section informed, to ensure compliance with legislation.

6. BANKING ARRANGEMENTS

- 6.1 The bank account of the Council will be kept with the bank approved by the Council, and, where required, the Chief Financial Officer shall arrange for subsidiary accounts to be kept with that bank.
- 6.2 No bank account shall be opened by any Officer of the Council for any purpose in connection with his/her employment without prior permission having been sought and obtained from the Chief Financial Officer. All bank accounts shall be in the name, or incorporate the name, of the Moray Council.
- 6.3 Except where, in special circumstances, it is not possible to borrow on, or gain access to, the Money Market, the bank account shall not be overdrawn in excess of the sum authorised by the Council and agreed with its bankers.
- 6.4 All bank accounts shall be reconciled to supporting records at regular monthly intervals and copies of the reconciliations, if requested, shall be forwarded to the Chief Financial Officer for review.
- 6.5 All cheques issued shall bear the signature or facsimile of one of the authorised signatories agreed by the Council. The ordering and control of cheques shall be the responsibility of the Chief Financial Officer.
- 6.6 Arrangements for electronic funds transfer shall be arranged by the Chief Financial Officer, or his/her nominee.

6. INSURANCES AND INDEMNITIES

- 6.7 The Chief Financial Officer shall effect all insurance cover and negotiate all claims, in consultation with other Officers where necessary.

- 6.8 Chief Officers shall notify the Chief Financial Officer, without delay, of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 6.9 Chief Officers shall notify the Chief Financial Officer in writing of any loss, liability or damage or any event likely to lead to a claim, and inform the police, where appropriate.
- 6.10 All employees of the Council shall be included in a suitable fidelity guarantee insurance.
- 6.11 The Chief Financial Officer shall review all insurance arrangements in line with the contract term, and report thereon to the ~~Policy and Resources Corporate~~ Committee.
- 6.12 Chief Officers shall consult the Chief Executive, the Head of Governance, Strategy & Performance and the Chief Financial Officer about the terms of any indemnity which the Council is required to give.
- 6.13 Refer to [paragraph 3.18](#) for insurance requirements for travelling abroad.

7. ANNUAL ACCOUNTS

- 7.1 Chief Officers shall provide all information requested in the year end accounting instructions and comply with the timetable therein in order to ensure that the Annual Accounts are completed in line with the statutory regulations.
- 7.2 The Chief Financial Officer shall submit the unaudited Annual Accounts of the Council to the External Auditors and to the Council for consideration in accordance with the statutory regulations.
- 7.3 The Council's External Auditor shall have the right to demand access to all records (electronic or manual), documents and correspondence relating to any financial or other transactions of the Council and receive such explanations as are necessary concerning any matter under examination. Officers of the Council, officers in associated or subsidiary companies, trusts etc. and officials of grant aided bodies will ensure that these rights are given to External Auditors.
- 7.4 The audited Annual Accounts shall be submitted to the Council for consideration and approval and the Auditor's Report thereon shall be submitted to the Council for consideration in accordance with the statutory regulations.

8. TREASURY MANAGEMENT

- 8.1 The Council has adopted CIPFA's Code of Practice (the Code) for Treasury Management in the Public Services.

- 8.2 A Treasury Management Policy Statement, stating the policies and objectives of the Council's Treasury Management activities shall be adopted by the Council in accordance with Section 4 of the Code. Thereafter its implementation and monitoring shall be delegated to the ~~Policy and Resources~~ **Corporate** Committee.
- 8.3 ~~The Chief Financial Officer shall create and maintain~~ suitable Treasury Management Practices (TMPs), setting the manner in which the policies and objectives contained within the Policy Statement shall be achieved, and prescribing how these activities shall be managed and controlled, ~~shall be created and maintained.~~
- 8.4 At or before the start of the financial year, the Chief Financial Officer shall report to ~~the meeting of Full Council which approves the budget for the year ahead~~ **Policy and Resources Committee** on the strategy for Treasury Management and the Annual Investment Strategy that it is proposed to ~~be adopted~~ for the coming financial year.
- 8.5 All executive decisions on borrowing, investment or financing shall be delegated to the Chief Financial Officer who shall be required to act in accordance with the Strategies, Policy Statement and TMPs.
- 8.6 The Chief Financial Officer shall report ~~twice~~ annually to ~~Policy and Resources~~ **the Corporate** Committee on the activities of the Treasury Management operation and on the exercise of delegated Treasury Management powers. Quarterly Performance reports will be posted on the Member's Portal.
- 8.7 All borrowings shall be effected by the Chief Financial Officer in the name of the Council.
- 8.8 The Chief Financial Officer shall act as Registrar for all stocks, bonds, bills, etc. and shall maintain records of all monies borrowed and invested by the Council. The Council's Bankers, or other agents approved by the ~~Policy and Resources~~ **Corporate** Committee, may be appointed as Registrar, where this is necessary to facilitate a particular method of borrowing.

9. INTERNAL AUDIT

- 9.1 The ~~Head of Governance, Strategy and Performance~~ **Corporate Director** (~~Corporate Services~~) shall secure the provision of a continuous internal audit service to provide an independent and objective opinion on the control environment comprising risk management, internal control, and governance.
- 9.2 Internal Audit shall be accountable ~~through the Corporate Director (Corporate Services)~~ to the Audit and Scrutiny Committee. This Committee is charged with responsibility for ensuring good stewardship of the Council's resources and enhancing the profile, status and authority of the internal audit team and affirming its independence. Specifically the Committee shall:-

- Contribute towards making the Council, its Committees and Services more responsive to the audit function,
- Enhance corporate governance arrangements by promoting internal control and risk management, by scrutiny of progress towards achieving the Council's corporate objectives by supporting an anti-fraud culture, and by the review of revisions to financial procedures,
- Have responsibility for focusing audit resources by endorsing the risk based audit planning process and agreeing the annual programme of work,
- Monitor delivery of the audit service through receipt of quarterly reports on work carried out by Internal Audit and by related inspection agencies,
- Consider and endorse the annual assurance statement provided by Internal Audit on the Council's control environment.

9.3 Internal Audit staff, for the purposes of conducting their work, shall:-

- have a right of access to all records, assets, personnel and premises, including those of partner organisations in receipt of Council funding or other resources,
- have access to all records, documents and correspondence relating to any financial and other transactions of the Council,
- require and receive such explanations as are necessary concerning any matter under examination,
- require any employee of the Council to produce cash, stores or any other Council property under his control, which is relevant to any investigation being carried out.

9.4 Whenever any matter arises which involves, or is thought to involve, irregularities concerning cash, stores or other property of the Council or any suspected irregularity in the exercise of the functions of the Council, any Officer, having knowledge thereof, shall, as soon as possible, notify Internal Audit. The Internal Audit Manager shall investigate any such matters in consultation with the **Depute Chief Executive (Education, Communities and OD) ~~Corporate Director (Corporate Services)~~** and report in terms of the Council's Policy to Combat Fraud, Theft, Bribery and Corruption. Elected Members having such concerns shall report thereon to the Council's Monitoring Officer.

10. COMMON GOOD AND TRUST ETC. FUNDS

10.1 The Chief Financial Officer shall manage these funds in accordance with the limits and conditions imposed by statute, by the Deed of Trust etc. and by the Council, and shall ensure the proper and safe custody of funds.

- 10.2 The title deeds of **all** property known to be in the ownership of the Common Good and Trust etc. Funds shall be held in the custody of the Head of Governance, Strategy & Performance.
- 10.3 All Trust Funds shall, wherever possible, be in the name of the Council. All monies left in Trust to the Council or to be administered by its Officers shall be notified as soon as possible to the Chief Financial Officer.
- 10.4 All Officers, shall deposit all securities etc. relating to the Trust with the Chief Financial Officer unless the deed otherwise provides.
- 10.5 The Chief Financial Officer shall prepare Annual Accounts in an appropriate format and have the accounts subject to External Audit.
- 10.6 The Chief Financial Officer shall ensure that the Annual Accounts for the registered charitable Trusts are prepared in the appropriate format and comply with the Office of the Scottish Charity Regulator (OSCR) legislation and audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- 10.7 Under the Community Empowerment (Scotland) Act 2015, the Chief Financial Officer will establish and maintain a register of Common Good property and before taking any decision to dispose of, or change the use of, such Common Good property, will publish details about the proposed disposal, or as the case may be, the use to which the Council proposes to put the property.

11. HOSPITALITY

- 11.1 Each Chief Officer shall be entitled to extend hospitality within his/her appropriate service area at a cost of up to £200 (excluding VAT) per occasion, providing that it can be met within existing budget.
- 11.2 When the provision of hospitality is estimated to cost in excess of £200, but not more than £1,000 (exclusive of VAT) per occasion, written approval shall first be obtained from the **Leader Convener** of the Council and Chairman of the appropriate Committee (or, in their absence, the **Deputy** Leader and Vice Chairman). Such hospitality shall not be used to further the interests of a political party.
- 11.3 The provision of hospitality estimated to cost in excess of £1,000 (exclusive of VAT) per occasion shall require the prior approval of the appropriate Service Committee and must be met within existing service budget.
- 11.4 For hospitality over £1,000, of a Council-wide corporate nature related to visits by external organisations, approval of the **Policy and Resources the Corporate** Committee is required.

- 11.5 In certain circumstances, hospitality or gifts not exceeding £30 in value may be accepted, only when permission has been granted from **the officer's** line manager before accepting.
- 11.6 All offers of gifts and hospitality where the value is in excess of £30 ,should be notified to line managers/ supervisors and written notification of these must be signed by the relevant **Head of Service Chief Officer** for recording in a register of gifts and hospitality held within the service department.

12. VOLUNTARY FUNDS

- 12.1 Many staff within Council establishments are involved in the handling of money for and on behalf of Moray Council. Staff can also be responsible for other monies as a consequence of their employment by the Council either directly (e.g. schools, social work establishments, etc.) or indirectly as treasurer of a representative body related to Council activities. These other monies are known as voluntary ~~or-unofficial~~ funds.
- 12.2 Voluntary funds maintained by or at an establishment can be defined as “any fund other than an official fund of the Council, which is controlled wholly, or in part, by an Officer of the Council by reason of his or her employment”.
- 12.3 The aims and objectives of these funds are mainly complementary to and sometimes not easily distinguishable from those of the Council. Thus, to protect the interests of not only the persons to whom the funds belong, but also to safeguard the staff who administer and are responsible for them, there must be suitable financial records maintained.
- 12.4 These Regulations do not prescribe the detailed form and content of records to be maintained, but, in all cases, written records shall be kept to show the nature and value of all receipts and disbursements. These records shall be kept up to date, be accessible to all parties connected with the funds, and be subject to annual audit by a suitable independent person.
- 12.5 Each Chief Officer shall maintain a register of all voluntary ~~or-unofficial~~ funds administered by staff within his service.

13. RELATED PARTY INTEREST

- 13.1 In line with the Employee Code of Conduct, all employees must declare any conflicts of interest arising directly or indirectly from their employment with the Council. This interest may be financial or one which a member of the public might reasonably think could influence the judgment of a member of staff. Employees must inform their line manager of any potential conflicts of interest, who will in turn inform the Head of HR, ICT & Organisational Development for recording in a register of staff interests.

13.2 Committee Services maintain a register of Member's interests and a register of Senior Manager interests, to record any interests declared. Both registers are published on the Council's website. _

14. DATA SECURITY & RETENTION OF DOCUMENTS

- 14.1 Chief Officers shall ensure that arrangements are in place for the proper management of financial, legal and other documents and that these documents are retained in accordance with any specific statutory requirements, including the Data Protection Act (2018), the Freedom of Information (Scotland) Act (2002), and the Council's records management Plan and related policies.
- 14.2 Excepting where approval in writing has been given by the Chief Financial Officer for scanned copies of documents to be retained, original paper copies of documents supporting financial transactions of the Council shall be held in accordance with the Council's retention and disposal policy. Specifically in relation to externally funded projects, all documents relating to these projects must be retained in accordance with the conditions of grant and until the final completion and audit of the relevant programme.

LIST OF CHIEF OFFICER POSTS

SERVICE	POST TITLE
CHIEF EXECUTIVE	CHIEF EXECUTIVE
ECONOMY, ENVIRONMENT & FINANCE	DEPUTE CHIEF EXECUTIVE HEAD OF HOUSING & PROPERTY SERVICES HEAD OF ECONOMIC GROWTH & DEVELOPMENT HEAD OF ENVIRONMENTAL & COMMERCIAL SERVICES CHIEF FINANCIAL OFFICER
EDUCATION, COMMUNITIES & ORGANISATIONAL DEVELOPMENT	DEPUTE CHIEF EXECUTIVE HEAD OF EDUCATION HEAD OF EDUCATION RESOURCES & COMMUNITIES HEAD OF HR, ICT & ORGANISATIONAL DEVELOPMENT HEAD OF GOVERNANCE, STRATEGY & PERFORMANCE HEAD OF TRANSFORMATION HEAD OF ICS (ASN)
CORPORATE SERVICES	CORPORATE DIRECTOR (CORPORATE SERVICES) HEAD OF LEGAL AND DEMOCRATIC SERVICES CHIEF FINANCIAL OFFICER HEAD OF HR AND ICT SERVICES

ENVIRONMENTAL SERVICES	CORPORATE DIRECTOR (ECONOMIC DEVELOPMENT, PLANNING AND INFRASTRUCTURE)
	HEAD OF DIRECT SERVICES
	HEAD OF DEVELOPMENT SERVICES
	HEAD OF HOUSING AND PROPERTY
EDUCATIONAL AND INTEGRATED CHILDRENS SERVICES	CORPORATE DIRECTOR (EDUCATION AND SOCIAL CARE)
	HEAD OF SCHOOLS & CURRICULUM DEVELOPMENT
	HEAD OF LIFELONG LEARNING, CULTURE & SPORT
	HEAD OF INTEGRATED CHILDRENS SERVICES
HEALTH & SOCIAL CARE SERVICES	CORPORATE DIRECTOR (EDUCATION AND SOCIAL CARE)
	HEAD OF ADULT SERVICES
ADULT HEALTH & SOCIAL CARE SERVICES	CHIEF OFFICER OF MORAY INTEGRATION JOINT BOARD
SOCIAL WORK	HEAD OF ADULT SERVICES
	CHIEF SOCIAL WORK OFFICER
	CHIEF FINANCE OFFICER OF MORAY INTEGRATION JOINT BOARD

APPENDIX 2

LIST OF RELATED DOCUMENTS / PROCEDURES / GUIDANCE NOTES

The under-noted documents provide detailed guidance on selected topics and should be read in conjunction with these Regulations.

<u>Paragraph</u>	<u>Document / Procedure / Guidance Note</u>
1.12	The Code of Conduct for Employees:- Conditions of Service
2.3	Revenue Budget - Revenue Budget - The Moray Council
2.6	Standing Orders: - Committees
2.12	Scheme of Devolved School Management
2.17	Capital Plan: - Capital Plan - Moray Council
3.2	Authorisation Policy:- Authorisation Policy
3.6	HR Recruitment and Leavers Policy/Procedures: - Recruitment & Leavers
3.13	Travel & Subsistence Policy Travel & Subsistence Policy
3.13	Pool Car Scheme: Pool Car Scheme
3.14	Scheme for Payment of Travel and Subsistence Allowances: Conditions of Service
3.21	Procurement Procedures: - Procurement
3.25	Grant Policy
3.34	Policy on Funding External Bodies
4.2	Income Handling Guidance: - Banking & Cash Handling
4.2	Anti Money Laundering Policy
4.3	Retention of Documents - Records Management
4.11	Charging For Council Services Policy Charges for Services
4.14	Sundry Debt Management Policy: - Sundry Debt Management Policy

4.15	Grant Policy
5.1	Asset Management Plans – Capital Plan summary
5.15	Community Asset Transfer (CAT): Part 5 of the Community Empowerment (Scotland) Act 2015 the Act
7.1	Year- End Accounting Instruction Pack: - Year End Packs
8.2	Treasury Management Policy Statement
9.4	Policy to Combat Fraud, Theft, Bribery and Corruption Policy
10.7	Community Empowerment (Scotland) Act 2015 the Act
11.5	Employees Code of Conduct: - Conditions of Service
14.1	Data Protection Act 2018 - Act 2018
14.1	Freedom of Information (Scotland) Act 2002 - Act 2002
14.1	Record Management Plan - Records Management

MORAY COUNCIL



AUTHORISATION POLICY

Date of Review	May 2023
Date of previous version	23 Jan 2019
Policy Approved	
Version Effective From	
Next Review Date	Dec 2023

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1. AUTHORISATION - THE FINANCIAL REGULATIONS

1.1 There are a number of important principles to understand for any member of staff involved in committing expenditure on behalf of the Council.

- Councillors set Revenue Budgets and the Capital Plan **at a high level.**, ~~the inclusion of items within them constitutes authority for~~ The appropriate Chief Officer **is authorised** to incur expenditure **under the budgets for which they are responsible** in the year concerned, subject to:
 - the Council's Governance documents including the Scheme of Delegation, Scheme of Administration, Standing Orders and Financial Regulations,
 - any prior reporting requirements of the appropriate Committee **and**
 - ~~other than specific exceptions in the Scheme of Delegation, the amounts approved must not be exceeded.~~
- The Chief Financial Officer is responsible for ensuring that the Chief Officers are aware of the **Revenue** Budgets and Capital Projects approved by the Council for which they are responsible. ~~This responsibility covers budget monitoring, ensuring overspends do not occur, ensuring budgets are applied in accordance with Committee direction, and notifying the appropriate Committee of any amounts not required.~~ **Chief Officers are responsible for budget monitoring reports to the appropriate service committee. They are also responsible for reporting projected overspends and any other** additional budgetary requirements **arising** during the year.
- ~~Each member of the Corporate Management Team~~ **Chief Officers are** also responsible for ensuring that individual Officers **identified as** Budget Managers are advised of the **Revenue** Budget and Capital Plan projects for which they are responsible.
- **The Chief Financial Officer and the Chief Financial Officer of the Moray Integrated Joint Board (MIJB) will maintain a list of named individuals of NHS Grampian employees who are appointed as officers of the Council for the specifically described purpose of delivering integrated services. Any breach or non-compliance may result in the individual being removed from the appointment as officer of the Council and may result in a disciplinary action in line with the policies of NHS Grampian.**
- Authorisation arrangements need to guard against mismanagement and confusion and key aspects of such arrangements are:
 - no more than one person is responsible for a single budget amount;
 - each person responsible for a budget understands his/her responsibilities for that budget.

- all budget managers shall be required to confirm their awareness of and adherence to this Policy, the Financial Regulations, **Grant Policy** and Procurement Procedures by certification of a declaration to that effect, either at three yearly intervals or, for newly appointed managers, on completion of their budget manager training.
- If any budget manager is unsure of their responsibilities, they should contact the Accountancy Section for clarification and if needed, request refresher training.
- Deliberate failure to observe the Financial Regulations may lead to disciplinary action being taken against the Officer responsible up to and including dismissal.

2. LEVELS OF RESPONSIBILITY

2.1 To implement this policy, levels of responsibility have been defined as follows:

Corporate Management Team

This is the top tier within the Council, which is responsible for the strategic management / direction of the Council's resources.

Chief Officers

This includes the Chief Executive, **Depute Chief Executives** ~~Corporate Directors~~ and any other senior official of the Council (and includes the Chief Officer and Chief Finance Officer of the Moray Integration Joint Board) identified in Appendix 1 of the Financial Regulations, which mainly relate to Heads of Service. [Reference Documents](#)

Section 95 Officer

The Chief Financial Officer has been designated as "the section 95 officer" and is responsible for advising the Council on financial matters. It shall be the duty of the Chief Financial Officer to ensure that Chief Officers maintain adequate financial and accounting arrangements. Chief Officers must comply with all guidance on accounting and related matters issued by the Chief Financial Officer and no accounting arrangements shall be introduced, discontinued or amended without the prior agreement of the Chief Financial Officer.

Budget Holder

This level can be a second, or third tier officer, who has been delegated the responsibility for one, or a number of areas across their service. This person is responsible for overseeing the budgets identified to them and is able to authorise against the budgets. The Budget Holder would not normally be actively managing the budget on a day to day basis.

Budget Manager

This level is the front line Service Manager, who is assigned the direct operational responsibility for actively managing the service on a day to day basis

In Absence Authoriser

Arrangements must be made to allow a service to function effectively in the absence of the Budget Manager. An “In absence” authoriser is required for this purpose. This would normally be a depute or assistant; a peer familiar with a service area; or the line manager of the Budget Manager.

Location Signatory

In some services, the day to day operation can be undertaken at a physical location far removed from the Budget Manager. In these circumstances it may be necessary to implement procedures to allow staff to authorise expenditure within pre-defined areas. To ensure the principles of the Authorisation Policy are adhered to, any arrangements of this nature will only be implemented with the express agreement of the Chief Financial Officer.

Procurement Levels of Responsibility

Heads of Service will determine the officers who will be involved with procurement for their services and the appropriate levels of responsibility for these individuals. The Procurement team deliver a training programme for the training for these individuals (see below).

Only officers trained and identified to levels 3 or 4 will be allowed to procure on behalf of the Council, without appropriate support and authorisation.

For high risk and procurements above ~~EU~~^{the} Limits (for current levels see para 2.4.1 & 2.5.1 of the procurement procedures), support from the Procurement team should be sought and provided. The level of support to be provided would be determined by the risk, value, and experience of the officer and will be agreed at the start of the process. The Procurement Team can be contacted on 01343 563137 - request for support form (para 4.1.1 of the procurement procedures) Procurement procedures can be found here

[Procurement](#)

Different Levels

Level 1 – Procurement Admin

Aimed at officers responsible for processing and receipting goods and services, or who require a greater understanding of the procurement issues and have a high level of involvement in the process, particularly administration of the public contract Scotland portal (advertising of contract opportunities).

Level 2 – Competent

Previously used to train support for qualified and authorised officers, however the level is not supported by the current procurement training programme.

Level 3 – Qualified

A five module training course for officers who will procure/contract manage on behalf of the Council but who are not Budget Managers; they can approve the work of a Competent Procurer (level 2) and may assume the role of Lead Officer where appropriate.

Level 4 – Authorised

The same course is provided for officers who will procure/contract manage on behalf of the Council and are Budget Managers with responsibility for a defined service area. As for level 3, they can approve the work of a non-qualified officer and will assume the role of Lead Officer where appropriate. In addition level 4 officers can sign and commit the council to contracts.

The definition of a contract is “the ability to enter into the formal tendering process”. This is outlined in the Procurement Procedures and para 2.4.1 gives specific details of the minimum requirements to be followed for transaction over the limits stated within the Financial Regulations.

Level 5 – Head of Service

Responsible for the management of the procurement function for a defined service.

Level 6 – CMT

~~With regular procurement reports to inform council performance,~~ **As the senior tier of management with corporate responsibility,** CMT ensure that the procurement function is effectively managed across all Council departments.

Lead Officer

Certain officers will assume the role of “Lead Officer” where they represent and take the responsibility for the Council in the matters pertaining to an assigned commodity. They will lead procurement issues for the service delivery i.e. specification, evaluation, contract award and management. They will work with the Procurement Team to provide management information to support individual procurement strategies. They will lead the marketing and implementation of any awarded contracts and support the development of national and sectoral contracts (Scotland Excel and Scottish Procurement)

- 2.2 Chief Officers and Budget Holders can charge expenditure against a Budget Managers budget, but in accordance with good working practice, must notify

the Budget Manager. Similar communication is also essential between the In Absence Authorisers, Location Signatories and the Budget Manager to ensure effective management of the Budget resources.

- 2.3 Staff should not be allowed to take on any authorisation responsibility without appropriate training being provided and understanding the Council's Financial Regulations and Procurement Procedures.

3. PRINCIPLES OF THE AUTHORISATION POLICY

3.1 Structure

The Authorisation Structure reflects the Organisational Structure of The Moray Council and adopts some basic principles of financial control as follows:

3.2 Authorisation

“Authorisation” is the authority to effect a transaction, which results in expenditure on behalf of the Council. It follows that if a payment is being authorised it must be from a specific budget and only the person responsible for that budget should therefore authorise the payment. If this principle is ignored, there is a much higher risk of a budget being exceeded.

Wherever possible, authorisation should be completed electronically via the defined authorisation structure held within the Council’s Financial Management system (FMS).

However it is recognised that, at present, this is not always possible for all transactions, refunds, store system transactions etc to pass an item for payment, out with the FMS system or enter into any financial commitment, a full signature is required to give a clear demonstration of the authority of the signatory. Initialisation photocopies ~~or digital signatures~~ are not an acceptable level of proof. When signing an item as authorisation for payment, Managers should also annotate their FMS User number, to assist payments staff in checking authorisation levels.

As an alternative to full signature, an e-mail from the person who is authorising is also acceptable. The e-mail must be from the authorisers council e-mail address.

3.3 Areas of Expenditure

The Authorisation Policy applies to all controllable areas within a Budget Manager’s budget, which is the collection of all income and control of all costs, excluding Capital Financing Charges; CSS Charges; Shared Accommodation and any other costs which are “allocated” from a central budget. The policy will include the authorisation of staffing commitments – both in the appointment of staff and in the authorisation of additional hours worked and staff expenses.

3.4 Financial Commitment

The rules contained within this Policy apply to all methods by which the Council commits expenditure:

- Orders via the Payments section (requisition)
- Orders via stores systems/works orders/kitchen orders
- Orders **or immediate purchase** via Purchasing Cards
- Contracts
- Staffing via notification of appointment forms/ timesheets
- Travel and Subsistence via employee claim forms

Each of these methods involves a variety of administrative processes and officers, including ordering from Internal Suppliers, e.g. Ashgrove, print room etc. Regardless of the process used, a Budget Manager must ensure that (s)he is authorising the ordering etc, at the point in time where a financial commitment is entered into. For example a Budget Manager does not have to collate record, estimate and prepare an order for stationery from a supplier – these tasks can be undertaken by other staff. The Budget Manager must ensure that the Admin and Clerical staff are aware of any changes to Financial Regulations and Procurement Procedures or authorise through the FMS system

4. PRACTICES AND PROCEDURES OF THE AUTHORISATION POLICY

4.1 Record of Responsibilities

In order to maintain appropriate and accurate records of authorisation responsibilities, the Accountancy Section will maintain a database of all staff affected by this Policy. This information will be collected from staff by completing a “Financial User Application Form”. This form will collate ALL the information necessary pertaining to each individual user, whether they are an authoriser, or simply a financial system user.

It is essential that this information is kept up to date. Accordingly this form will be issued to all relevant New Starts and Terminations in consultation with the Line Manager.

All departments are required to notify the Accountancy Section immediately that there is a change in responsibilities, in order to keep the system up to date. Any delays in this notification will affect the Budget Managers’ ability to order goods and services as this information has to be replicated in the FMS System where on line authorisation takes place **and also in iTrent and the employee portal.**

4.2 Review of Documentation

Only approved forms (available from the Finance pages of the Council intranet) should be used.

All financial forms will be reviewed as existing stocks diminish, to ensure full compliance with the principles of the Authorisation Policy, including the need

for additional fields to hold the User Number. The policy will equally apply to any procedures involving electronic transfer of financial information.

4.3 Use of Purchasing Cards

In itself, the issue of a purchasing card to a member of staff does not represent delegation of authority to purchase, as authorisation for a transaction is still required from a Budget Manager for all transactions over the value of £10. Given the limitations placed on the appropriate use of purchasing cards a de-minimus of £10 has been established to reduce the administrative burden for the authorisation of low value transactions. However, a full transaction listing from the purchasing card system will be circulated to Heads of Service quarterly to ensure that there is a subsequent transparency for all card holder spend.

Authorisation for transactions over £10 is carried out online by the Budget Manager upon receipt of an email advising that they have transactions awaiting approval.

To be fully effective Budget Managers should carefully define the individual parameters attached to each card. These parameters can be tailored to the specific needs of the service and the user. For example, single transaction and monthly spend limits can be specified and the range of supply type where a card will be accepted can also be restricted. Because cards are issued to named individuals, their personal responsibility is clear. Consequences, including discipline in the event of inappropriate use are covered in the Purchasing Card Manual. [Purchasing Card Guidelines](#)

4.4 Internal Transactions

The appropriate authorisation must be received at the point an order is raised which will then result in an internal recharge being placed. This will be either by signature for paper orders or electronic password for e-mail or intranet form orders

5. PROCESSING OF PRE-AUTHORISED PAYMENTS

5.1 The Authorisation Policy defines an “authoriser” as the person responsible for the delegated budget, however it is recognised that on occasions officers will be charged with effecting expenditure under codes not directly their responsibility. For example, a Legal Officer completing a property transaction approved at committee; a Property Officer carrying out works on the authorised departmental instruction and an ICT Officer purchasing equipment to fulfil an internally authorised order. In accordance with good working practice, the Budget Manager must be notified.

5.2 It is necessary in these cases to trace the formal authorisation to the originating document, internal order, committee report, etc. When signing the document reference should be made to this authority by way of committee minute number, job costing number, order number, etc. This will allow Payments staff to process the transaction without referral to the actual budget manager and give Internal Audit a trail to follow.

5.3 The Officer signing expenditure documents must be clear that they have originating authority in the first instance but we do not expect that officer to formally confirm the authority of the person placing the order or signing the contract, this is the role of Financial Services.

6. MONITORING

6.1 Once the responsibilities have been defined and the documentation completed for each individual authoriser, this information will be collated and held within a database. This will give Financial Services staff and Auditors, the ability to cross check any document received. Any expenditure processed outwith the Policy will be reported back to the individual and their Line Manager.



MORAY COUNCIL GRANT FUNDING PROCEDURES

Author	Lorraine Paisey
Date of review	June 2023
Date of next review	
Date of approval by Council	

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- 1.2 Use of Procedures
- 1.3 Updates
- 1.4 Change / version control

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Section 3 GRANT FUNDING AWARDS

Section 4 GRANT FUNDING SOURCED

Appendix 1 Payments to Third Parties

1. INTRODUCTION TO THE PROCEDURES

1.1 SCOPE OF THESE PROCEDURES

1.1.1 These procedures shall be read in conjunction with the Council's financial regulations and are designed to ensure suitable financial controls are applied by officers involved in the administration of grant funding.

1.1.2 For the purposes of these procedures a grant is either:

- a payment of a specified amount or amounts **by the Council** to a third party for a purpose or purposes approved by the council, other than in return for delivery or provision of any goods, works or services or by way of a benefit payment, (section 3 below); or
- an amount awarded **to the Council** by a third party to be applied for a purpose or purposes complementary to services otherwise funded from council budgets (section 4 below).

1.2 USE OF THESE PROCEDURES

1.2.1 The procedures aim to minimise the risks to the Council in terms of its obligations:

- to secure Best Value in its use of resources;
- to meet 'Following the Public Pound' requirements; and
- in respect of external funding received, to avoid financial loss arising from failure to comply with grant conditions.

1.3 UPDATES

1.3.1 These procedures will be regularly reviewed and updated as necessary to reflect any legislative or other changes which impact on the awarding of or application for grants.

1.4 CHANGE / VERSION CONTROL

1.4.1 This document is the first version.

2. FOLLOWING THE PUBLIC POUND

2.1 The Council has adopted the principles of the COSLA / Accounts Commission "Code of Guidance on Funding External Bodies and Following the Public Pound". The Code sets out a framework for the Council's relationships with bodies through which they seek to carry out some of their functions other than on a straight-forward contractual basis.

- 2.2 The principles of the guidance apply to companies and other bodies such as trusts where such bodies are subject to Council control or influence and where they operate at arm's length. When agreeing to transfer funds to an external body the Council must be clear about its reasons for doing so and these reasons should be related to a strategy or policy of the Council.
- 2.3 In respect of any proposed transfers, the provisions of the Code shall apply, which as a minimum require:
- the purpose of the transfer to be contained in any Council decision to establish a funding relationship;
 - a written agreement between the Council and the external body;
 - details of the financial regime applicable to be specified;
 - established monitoring arrangements to ensure Council objectives are met;
 - full consideration of member and officer representation on the board of the external body;
 - any limitations to be fully specified covering such matters as financial inputs and circumstances in which any arrangements would be terminated;
 - any arrangement to be open to external audit scrutiny; and
 - any reporting / monitoring arrangements.
- 2.4 Subject to the above being proportional to the amount of grant awarded, the same provisions shall apply to the awarding of grants.

3. GRANT FUNDING AWARDS MADE FROM COUNCIL BUDGETS

- 3.1 Chief Officers, with the approval of the Chief Financial Officer, may make grant payments to external parties provided such funding can be met from within approved budgets. Where there is an element of discretion in the award of grant, or, in any event, where the proposed amount of grant exceeds £20,000 or where a grant forms part of a sequence of payments over more than two consecutive years for the same purpose, approval of the relevant service committee shall also be required.

- 3.2 In awarding grant payments, a Chief Officer shall make such conditions as are appropriate and proportionate in terms of being able to demonstrate that public funds are being applied for the purposes intended, which conditions to include acknowledgement by the grantee in appropriate publicity of the Council's contribution.
- 3.3 All payments of grants should be authorised in accordance with the Council's Authorisation Policy. A Budget Manager, as authorising officer, shall be responsible for ensuring that there is adequate evidence that the grant claim fulfils agreed criteria; that all items on a grant claim are eligible; that individual items on the claim agree to the back-up documentation supplied; that the documentation is complete; that the claim has been signed by the grantee or an appropriate person on the grantee's behalf, and that the grant falls due to be paid or claimed by virtue of a trigger in the relevant grant conditions.
- 3.4 Where a trigger to pay grant relies on professional judgement (eg the completion of a construction project to a suitable standard) then evidence must include confirmation from a suitably qualified person, in a form to be determined in advance. The level of confirmation shall be proportionate to the amount of grant payable.
- 3.5 Where the conditions of grant require the grantee to provide evidence of costs incurred, the grantee shall furnish to the council a report on expenditure supported as appropriate by invoices sufficient to allow for the Council's Auditors to verify that the grant conditions have been complied with in full.
- 3.6 The minimum evidence acceptable for a grant awarded by Council for the purchase of specific goods, services or works shall be an invoice or invoices or payroll evidence of payment of staff, as appropriate for the expenditure in question. The amounts requested for payment shall agree to the evidence submitted.
- 3.7 Where the grant award to a third party is to be applied to the purchase of goods, services or works instructed by the grantee, grant payments will be made to the grantee and not directly to the supplier or contractor. Any contractual relationship in such circumstances shall be between the grantee and the relevant supplier or contractor.
- 3.8 Where an approval to pay grant is for a guarantee against loss for example underwriting an event to be run by a local voluntary body, payment shall not be made without submission to the Council of sufficient accounting evidence that a loss has been incurred, in the form of a set of the most recently available examined or audited accounts showing to the Chief Financial Officer's satisfaction that the grantee is unable to cover the loss from their own resources.
- 3.9 No grants of any type will be paid in advance of payment to be grant funded being made by the grantee unless by approval of the Chief Financial Officer prior to the payment being released or by specific committee approval. If

committee approval to make payment in advance is being sought then the Chief Financial Officer shall be a consultee to the report.

4. GRANT FUNDING SOURCED FROM THIRD PARTIES

4.1 Appropriate approvals must be in place before formal applications for grant funding are made.

4.2 Officers are encouraged to seek to maximise external funding to support committee approved projects, works and services delivered by the Council thereby reducing the burden on Council budgets

4.3 The relevant Chief Officer for the service must ensure that the project or purpose for which the grant is being sought has already received Committee approval or that it sits within the delegated authority in terms of service provision. No application should be made that will result in increased budgetary costs for the Council that have not been approved as part of the project/proposal at Committee. Prior to submitting applications Chief Officers should consider impacts on support services such as legal, finance, human resources and audit and consult with the relevant Heads of Service or CMT prior to making an application to ensure the workloads can be supported.

4.6 Where external grant funding is received, it shall be the responsibility of the relevant Chief Officer of the service securing the funding to ensure that all conditions of grant are applied in full.

4.7 All grant applications which require the provision of cost estimates for goods, works or services that the grant will fund, either wholly or in part, shall be prepared in consultation with the Chief Financial Officer.

4.8 Where the Council secures external funding to be administered by the council as lead partner on behalf of a consortium of interests, the relevant Chief Officer in consultation with the Chief Financial Officer shall develop heads of agreement that will form the basis of the arrangement between the parties concerned.

4.9 Where grant funding applied for by, and awarded to, the Council is to be transferred to a third party then the conditions of grant under which the transfer is approved shall require the grantee to indemnify the Council in the event all or part of the expenditure incurred is assessed as ineligible by the provider of the grant funding.

4.10 Claims for grant shall be made timeously to minimise the risk posed to the Council of grant awarding bodies disallowing items claimed by maximising the time during which dispute resolutions could take place. If claims are delayed for any reason the officer dealing with the claim shall report accordingly to their Head of Service, detailing the reasons for the delay, and explaining how the risks to the council arising therefrom may be mitigated.

PAYMENTS TO THIRD PARTIES

Grant payments should be contrasted with the other main forms of payments to third parties: payments under contracts and payment of benefits. The characteristics of the three forms of payment are set out below for guidance.

Type of Payment	Characteristics
Contract	Payments for goods, services or works where the Council gains a tangible benefit by way of consumables or fixed assets or has an agreed service delivered on its behalf. Governed by procurement procedures. The Council will have redress under statute if goods are faulty, works or services not delivered to the specified standard.
Grant	Generally no direct benefit accruing to the Council, although grants would generally be awarded to support activities which contribute towards council priorities. Depending on terms and conditions grant may be repayable in certain circumstances but much less control over output / outcome than under contract.
Benefits	No direct benefit accruing to Council – payments are made under benefit schemes, generally assessed on means or other form of entitlement. Awarded after application and assessment.

The Moray Council
Corporate Governance
Anti Money Laundering Policy

Anti Money Laundering Policy

1. Introduction

This policy explains money laundering and the legal and regulatory framework in place to govern its disclosure. It also specifies the processes that need to be adopted to ensure as far as practicable that the Council and its employees are not exposed to money laundering. The policy complements the *Policy to Combat Fraud, Theft, Bribery and Corruption and Treasury Management Practice Note 9* which considers money laundering in the context of treasury management.

The Council has limited its direct exposure to laundering of cash by arranging for collection of significant income streams either electronically or at external collection points. Separately, procurement procedures ensure that appropriate steps are taken to establish the identity and standing of Council suppliers and contractors. The risk of the Council contravening the legislation is therefore considered to be relatively low.

The Chartered Institute of Public Finance and Accountancy (CIPFA) has published guidance to advise public service organisations what they should do to combat financial crime of this type.

2. Money Laundering Regulations

Money laundering is the process by which the proceeds of crime or terrorism funds are changed so that they appear to come from a legitimate source. The legal and regulatory provisions that cover money laundering are as follows:

- The Proceeds of Crime Act 2002 (POCA)
- The Terrorism Act 2000 (TA)
-
- The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017
- Money Laundering and Terrorist Financing (Amendment) Regulations 2019

The POCA defines the primary money laundering offences, and thus prohibited acts, as

1. Concealing, disguising, converting, transferring or removing criminal property from the UK (section 327)
2. Being concerned in an arrangement which a person knows or suspects facilitates the acquisition, retention, use or control of criminal property (section 328)
3. Acquiring, using or possessing criminal property (section 329)
4. Doing something that might prejudice an investigation – for example falsifying a document (section 342)

The TA places an obligation on all individuals and businesses in the UK to report knowledge, reasonable grounds for belief or suspicion about the proceeds from, or finance likely to be used for, terrorism or its laundering,

where it relates to information that comes to them in the course of their business or employment.

The CIPFA guidance on the application of legal and regulatory provisions to public authorities notes that the Council and its employees are subject to the full provisions of the TA and to the four POCA offences outlined above.

There are two further POCA offences relating to failure to disclose (under section 330 and 331) and to 'tipping off' (informing a suspect) (under new section 333a) but so long as the Council does not undertake activities which might be interpreted under POCA as falling within the regulated sector, the offences of failure to disclose and tipping off do not apply. The regulated sector refers to activities that are regulated under the Financial Services and Markets Act 2000.

The 2017 Regulations refer to 'relevant businesses' and 'relevant persons'. Local authorities are not listed and therefore are not subject to the requirements of the 2017 regulations

3. Council responsibilities

CIPFA's view is that it is prudent and responsible practice for all public sector organisations, including those outwith the scope of the Regulations, to put in place appropriate and proportionate money laundering arrangements designed to enable them to detect and avoid involvement in the crimes described in the legislation and regulations.

The arrangements for this Council cover

- Specifying the scope and coverage of the policy
- Nomination of a Money Laundering Reporting Officer
- Development of relevant procedures

4. Scope and Coverage of the Policy

The principal concern for the Council with regard to money laundering apart from an employee being involved in a criminal act is the risk of suspicious activity not being reported to the Serious and Organised Crime Agency (SOCA).

The Council therefore will do all it can to prevent the organisation and its staff being exposed to money laundering and to comply with all legal and regulatory requirements, especially with regard to the reporting of actual or suspected cases. It should be recognised that serious criminal sanctions may be imposed for breaches of the legislation therefore it is important that all employees and elected members are familiar with this policy and report any suspected money laundering activity promptly.

5. Nomination of a Money Laundering Reporting Officer (MLRO)

6. To secure effective central reporting and recording of disclosures in relation to suspected money laundering the Council has nominated the Chief Financial Officer as its MLRO. The Chief Financial Officer will be responsible for the development and maintenance of relevant procedures. Relevant Procedures

A reporting framework to log any potential money laundering incidents has been established. This ensures there is a channel for suspicions to be raised and for these to be dealt with in a consistent manner. Reporting proformas are available on the Intranet.

Where money laundering activity is suspected by any elected member or employee, details should be reported to the MLRO using the prescribed form. If preferred, suspicions can be discussed with the MLRO in the first instance.

The person reporting the concern must follow any directions of the MLRO and must not themselves make any further enquiries into the matter. They must not take any further steps in any related transaction without authorisation from the MLRO.

The MLRO must promptly evaluate any reports received to determine if a report to SOCA is necessary. The MLRO must, if they so determine, promptly report the matter to SOCA on their standard report form and in the prescribed manner. Up to date forms can be downloaded from the SOCA website.

All persons making reports are required to co-operate with the MLRO or her nominated officer during any subsequent investigation, and at no time and under no circumstances should any suspicions be voiced to the person or persons suspected of the money laundering, even where SOCA has given consent to a particular transaction proceeding.

Examples of how money laundering may occur and details of how suspicions should be recorded and reported are provided in a guidance note for employees.

It is recognized that it is not possible to give a definitive list of ways to spot money laundering or attempted money laundering, however the proffering of large amounts of cash is not the only scenario which may give rise to suspicions. There is also a need to consider 'customer due diligence', which essentially requires that proportionate steps are taken to establish the identity of any individual or organisation that wishes to do business with the council.

In any set of circumstances employees are asked to consider

Who they are dealing with –someone they know or a stranger

How freely requests for information is given

Prior knowledge of the person's dealings with the Council

How usual the transaction is in terms of size, nature and frequency

Any unusual or illogical involvement of third parties/ third party funds

The absence of an obvious legitimate source of funds

Involvement of agents e.g. solicitors who are geographically remote

To mitigate the risk of money laundering through the council, cash payments (notes or coins) exceeding £500 shall not be accepted. This figure has been set at a level reflecting the current situation where the council no longer operates its own cash collection offices and thus has limited responsibilities for physically handling cash.

(1062742)



REPORT TO: MORAY COUNCIL ON 23 AUGUST, 2023

SUBJECT: REVIEW OF SECOND TIER GOVERNANCE DOCUMENTS

BY: DEPUTE CHIEF EXECUTIVE EDUCATION COMMUNITIES AND ORGANISATIONAL DEVELOPMENT

1. REASON FOR REPORT

- 1.1 To ask the Council to agree a programme of review of the Second Tier Governance documents.
- 1.2 This report is submitted to Committee in terms of Section II (19) of the Council's Scheme of Administration, relating to any policy matter which does not fall within the terms of reference of any Committee.

2. RECOMMENDATION

2.1 It is recommended that the Council:

- (i) approve the index and priority for review of the Second Tier Governance Documents contained in Appendix 1; and**
- (ii) approve the Notice of Motion flowchart attached as Appendix 2 and Notice of Motion template attached as Appendix 3.**

3. BACKGROUND

- 3.1 A review of the Council's Committee Governance arrangements was carried out as part of the Council's Improvement and Modernisation Programme. The Standing Orders were reviewed and agreed at a meeting of Moray Council on 28 September 2022 (paragraph 11 of the minute refers), the Scheme of Delegation and Scheme of Administration were reviewed and agreed at a meeting of Moray Council on 24 May 2023 (paragraphs 15 and 16 of the minute refers)
- 3.2 Following the Committee Governance Review it was noted that there is a tier of documents relating to the administration of Council business which sits below the level of the constitutional documents. For simplicity these are referred to as the Council's Second Tier Governance Documents.

- 3.3 These Second Tier Governance Documents complement the Council's primary governance documents, its Constitutional Documents:
- Standing Orders
 - Scheme of Administration
 - Scheme of Delegation
 - Financial Regulations
 - Integration Joint Board scheme
- 3.4 The Council's Second Tier Governance Documents have been approved by the Council on an ad hoc basis over a period of time, and would benefit from indexing and a programme of review.
- 3.5 An index of these documents has been drawn up and is attached as **Appendix 1** to this report.

4. PROPOSALS

- 4.1 It is proposed that the Council agree the index for review of the Second Tier Governance Documents outlined in **Appendix 1**, noting that there needs to be some flexibility built into the timescales given that this work is being slotted in amongst competing priorities.
- 4.2 Individual documents will be put forward for Council approval under the priority categories indicated in **Appendix 1**. Some of this work has already progressed and been approved through the Council. The Councillor Roles and Responsibilities document was approved on 28 September 2022. It is anticipated that the A priorities would be completed by March 2024.
- 4.3 The Notice of Motion flowchart (**Appendix 2**) and Template (**Appendix 3**) have recently been developed to help handle the increasing number of Notices of Motion being submitted to Committee. These are listed as Item 2.4 in **Appendix 1**. It is proposed that the Council adopt these as part of its Second Tier Governance Documents.
- 4.4 The Second Tier Governance Documents are currently published on the Council's Interchange (internal web pages). Councillors have reported these pages as being hard to access so it is proposed that all newly agreed Second Tier Governance Documents are placed on the Council's publicly accessible web pages alongside the [Constitutional Documents](#).

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

Having clear governance arrangements will help give a platform for the Council to move forward with its corporate priorities.

(b) Policy and Legal

The status of the Council's Second Tier Governance Documents is outlined at paragraph 3.2 above.

(c) Financial implications

None

(d) Risk Implications

The Second Tier Governance Documents help mitigate governance risks by providing clarity over a number areas where tensions or misunderstandings can arise:

- Roles and responsibilities of members and officers
- Smooth running of meetings
- Access to information

(e) Staffing Implications

Review of the Council's Second Tier Governance Documents is a significant piece of work which is being undertaken alongside competing priorities. Timescales are indicative and regular updates will be given to members via the service planning reporting process.

(f) Property implications

None

(g) Equalities/Socio Economic Impact

No direct impact

(h) Climate Change and Biodiversity Impacts

No direct impact.

(i) Consultations

Consultations have taken place with the Chief Executive, Depute Chief Executive (Economy, Environment and Finance) and Depute Chief Executive (Education, Communities and Organisational Development) have been consulted and any comments have been incorporated into the report.

6. CONCLUSION

6.1 Review of the Council's Second Tier Governance Documents was recognised as the logical follow on from the completed a review of the Council's primary committee governance documents

6.2 A programme of review has been set out in Appendix 1 for agreement by the council.

6.3 The Notice of Motion Flowchart and Template form part of these documents and are submitted for approval.

Author of Report: Alasdair McEachan, Head of Governance, Strategy and Performance.

Background Papers: None

Ref:

INDEX OF 2ND TIER GOVERNANCE DOCUMENTS

no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
1	ROLES AND RESPONSIBILITIES						
1.1	Moray Council Councillors' Roles and Responsibilities	Head of GSP	Moray Council 28 September 2022	Sets out roles of Leader, Depute Leader, Civic Leader, Senior Councillors, Councillors and Champions.	Councillors code of conduct	5 yearly review cycle Due Sept 27	C
1.3	Councillor allowances and expenses: Number and allocation of senior councillor payments	Head of GSP	n/a	Traditionally requires a full council decision as to which roles attract payment (leader+convener+up to 9 SRA)	Remuneration regulations 2007 Transparency in annual publication	Consider whether a policy document is required. Clarification needed as to "proper officer". GSP have budget, Head of Finance maintains councillor allowances expenses document, includes mileage etc	B

no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
1.8	Guidance for Multi Member Wards, Information for Members	Head of GSP	Full Council on 12 May 2004	Helps deal with issues which arise from division of ward responsibilities.	Also covered in Improvement Service Handbook	One of the more frequently used documents within this suite. Would benefit from early review.	A
1.9	Group recognition/political group leaders meetings	CMT	n/a Latest version attached as additional meeting document.	Recognition of political groups, group leaders, political balance on committee and interaction with CMT. Currently based on custom/practice and reports to Council on political balance.	Reports to Council on political balance.	Consider whether a formal document is required. Detail may vary from administration to administration depending on the political make up of the council	B
2	MEETINGS PROTOCOLS						
2.1	Chairperson's Protocol		Full Council on 4 April 2012 / 4 July 2012	??	Supports the Council's Standing Orders/good governance.	Suggest not taken forward. Dealt with by training instead.	n/a
2.2	Checklist for Meetings of	CMT	4 July 2012	Reflects previous practice where each chair had a		Suggest not required.	n/a

no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
	Between Chairs and Directors			corresponding director.		Chairs now meet with DCEs and HoS to look at policy and agenda setting for relevant committees. Frequency mutually agreed.	
2.3	Protocol on Questions On Council minutes and other relevant questions Appendix 1 Appendix 2 Appendix 2a	Head of GSP	Was put before Moray Council on 18 September 2008 but not approved.	Covers handling procedures and roles for acceptance of questions at committee	Standing Orders/good governance.	Some issues arise with Written Questions/Question time so suggest that these are considered at next review of Standing Orders in Jan 24.	n/a
2.4	Notice of Motion flowchart and template	Head of GSP	August 23	Detail on how notices of motion will be handled prior to publication	Standing orders/good governance	For approval at 23 Aug 2023 Council meeting 5 yearly review	A

no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
2.5	Late Papers Protocol		Created 28 July 2012	Timescales for ctee reports and Notices of motion to be with committee services.	Standing Orders/good governance	Q whether we still need this. Is it more for officers than members?	n/a
2.6	Information Reports – Call In Protocol	Democratic Services Manager	Moray Council 20 January 2021	Procedure allows Councillors to require committee consideration of information reports	Standing Orders/good governance	Clarification required on whether a specific action or motion is required in advance of the meeting if reports are called in 48 hours prior to the meeting. 5 yearly review	B
2.7	Remote Meetings Protocol	Democratic Services Manager	Moray Council on 20 January 2021 , further updated on 29 June 2022	Details additional meeting procedures required for online meetings	Standing Orders/good governance	updated to cover hybrid meetings 5 yearly review	C
2.8	Budget setting protocol	CMT	Periodically reviewed by PGL.	Describes the process for how budget motions and amendments are	Links to Standing Orders and	Consider whether to include this within suite of	A

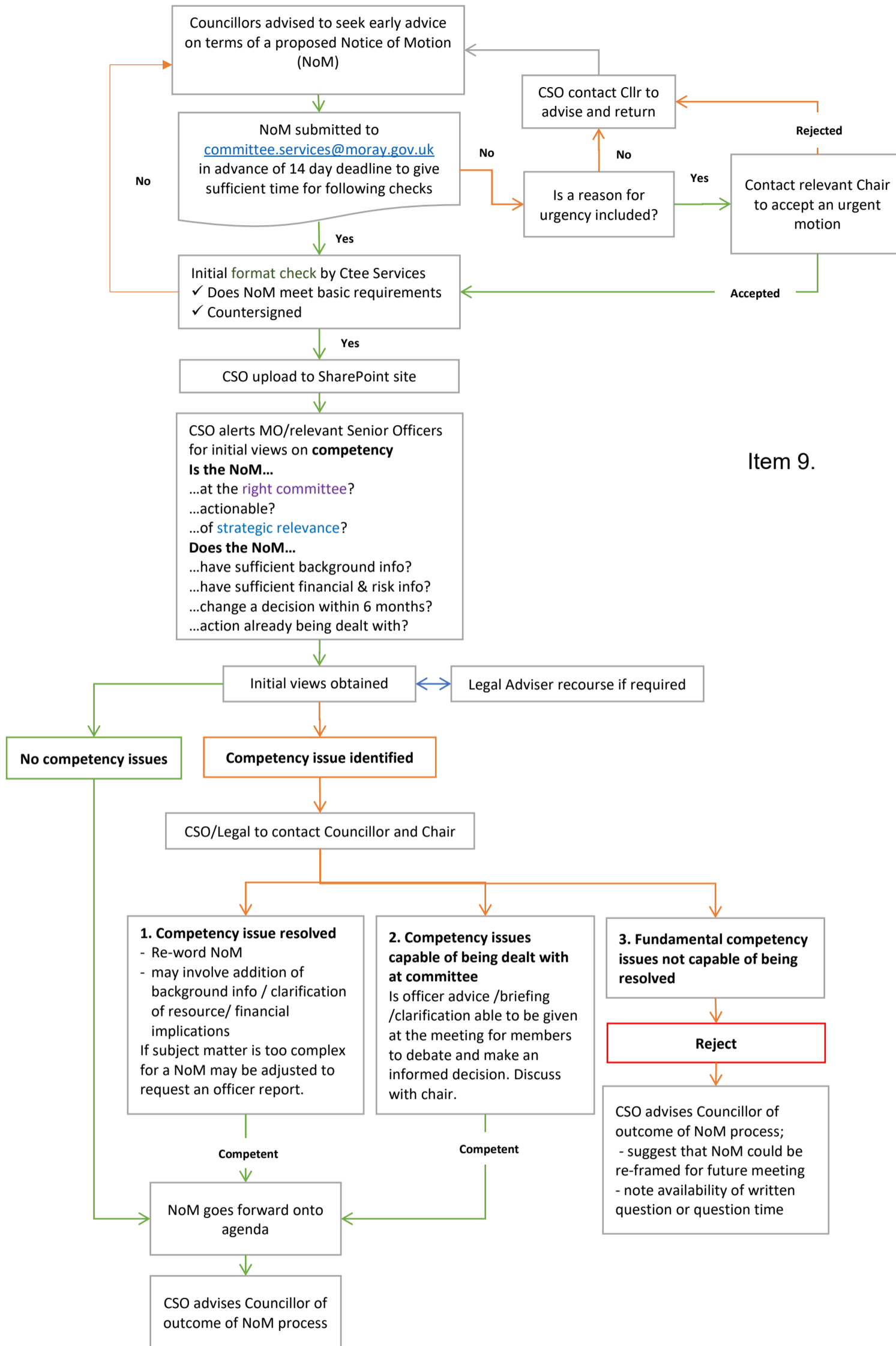
no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
			Agreed and circulated annually.	handled to help ensure fair notice.	competency of motions	governance documents Annual review	
3	OTHER						
3.1	Multi Member Wards –Protocol for Officers	Head of GSP	Moray Council on 4 July 2012 – Appendix 12 + 13 – under additional meeting documents.	Useful guidance for officers on how to keep members informed and deal with their queries.	Protocol on Consultation, Access to Information and Councillor Involvement in Council Business Between Councillors and Officers in Moray Council at 3.7	Suggest incorporated in doc at 3.7 below,	n/a
3.2	Councillor Briefings Protocol		No record of date created or of any subsequent review.	A brief summary of the working practices for councillor briefings.		Suggest that a formal document is not required.	n/a
3.3	Protocol for Arrangements for Access to Council Facilities and or		Moray Council on 7 Aug 2013 .	Deals with expectations around visits by politicians which can be		Refers to MEPs so needs updating. 5 yearly review	B

no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
	Staff by MSPs/MPs/MEPs or Candidates			sensitive, especially around election time. Used most for schools.			
3.4	Guidance for Councillors and Officers Serving on Outside Bodies		Moray Council on 7 Aug 2013 Page 7 of link	Gives detail on the expectations of external appointments	Councillors Code and of Conduct Needs updated due to Code Changes	Would benefit from early review and training. 5 yearly review	A
3.5	Elected Members Training Protocol	Head of HR, OCD and IT	Moray Council on 4 April 2012	Cover members' CPD		Superseded – drop from suite of second tier governance of documents	n/a
3.6	How to Make a Complaint against a Councillor		Moray Council in Jan 2022 .	Gives detail over the informal resolution of complaints.	Complements the Council's complaints process and formal complaints process of the Ethical Standards Commissioner	Last updated Jan 22. Will be updated along with Council's complaints procedure.	B
3.7	Protocol on Consultation,		Moray Council on 7 Aug 2013	Useful guidance on the relationship	Links to Code of Conduct,	Terminology needs updated.	A

no	Document	Owner	Committee/ Date approved/latest review/	Brief description	Status/Links to external sources	Handling comments/next review	Priority A: High B: Med C: Low
	Access to Information and Councillor Involvement in Council Business Between Councillors and Officers in Moray Council			between officers and councillors	role of Councillors	Could this address councillor visits to services/how to handle requests? 5 yearly review	
20	Protocol on Flag Flying on Moray Council Buildings and War Memorials Appendix		P&R Ctee on 4 Jun 2013	Gives direction to facilities staff on which flags are appropriate to raise at council HQ		5 yearly review	C
21	Guide to Scrutiny at Moray Council		Moray Council 7 Dec 2022	Describes ways in which councillors can challenge and seek assurance over council business	Links to Scheme of Administration	Suggest 5 yearly review, next one Dec 27.	C

Notice of Motion: Committee Services handling guidance

Under [Standing Orders](#) 35 and 49



Item 9.

NoM format checklist

- Notice of Motion to [Committee] on [date]
- [Reason for urgency]
- [Material Change of circumstances, if 6 month rule applies]
- **Background** -must contain sufficient and clear info +refs to any material referred to.
- **Action required**- must be clear, relevant and actionable
- **Financial implications** – costs/ source of funding must be clear
- **Signed and countersigned**

In considering whether a NoM is going to the right committee, reference will be made to the Council's Scheme of Admin. Service committee issues will only be given consideration at Full Council where the issue is time critical and cannot wait until the next meeting.

In determining whether a NoM has **strategic relevance** the following considerations apply:

< **More likely to allow:**
Relating to significant policy / strategy / plans / significant financial implications / impact on wide section of public

> **Less likely to allow:**
Individual situations which;
- go against agreed council policy
- decisions for which there is an agreed position or process
- request is out with council

Amendments to a proposed Notice of Motion on an agenda are requested to be submitted in writing to Committee Services – committee.services@moray.gov.uk prior to the meeting where possible.



**NOTICE OF MOTION
TO [COMMITTEE NAME]
[DAY AND DATE OF MEETING]**

Preliminary issues

- If submission is less than 14 days before the meeting: Reason for urgency needs to be stated.
- If proposals amend a decision made within last 6 months then you will need to identify a material change in circumstances to alter this decision (SO 84)

Background

- Be concise but include sufficient and clear info for members to make an informed and balanced decision.
- Give clear links to any reference material.

Action

- Must be clear, competent and of strategic relevance.
- To ask the committee to: note background, endorse a view, adopt a policy position, request an officer report
- If the action is to request a letter from the Chair to another body to express the committee's views then specify the exact wording.

Financial implications

- Note any direct costs of the proposed action and how these will be met.
- Note any indirect costs (such as officer time) and if this can be accommodated.

Proposed By:

Seconded By:

Date Motion Submitted:

