



East Hertfordshire

District Council

# FINANCIAL REGULATIONS

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# Financial Regulations

## BACKGROUND

- 1.1** East Hertfordshire District Council is the largest District Council in Hertfordshire. It has a population of 130,000 and an area of 47,651 hectares. It provides a diverse range of services to its residents. It works in partnership with the County Council, 46 Parish/Town Councils and a number of other organisations.
- 1.2** The Authority's governance structure is laid down in its Constitution, which sets out how the Council operates, how decisions are made and the procedures that are followed.
- 1.3** The Authority has adopted a Leader and Cabinet form of Executive.

# Status of Financial Regulations

- 2.1** Financial Regulations provide the framework for managing the Authority's financial affairs. They apply to every Member and officer of the Authority and anyone acting on its behalf.
- 2.2** The Financial Regulations identify the financial responsibilities of the Council, Executive and Overview and Scrutiny Members, the Head of Paid Service, the Monitoring Officer, the Chief Finance Officer (hereinafter known as the Assistant Director of Financial Services or in his or her absence the officer designated as acting in the role of Section 151 Officer) and other Executive Directors and Assistant Directors. Executive Members, Executive Directors and Assistant Directors should maintain a written record of decisions where decision making has been delegated to members of their staff, including seconded staff. Where decisions have been delegated or devolved to other responsible officers, references to the Executive Director or Assistant Director in the Financial Regulations should be read as referring to them.
- 2.3** All Members and staff have a general responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, is properly authorised, provides value for money and achieves best value.
- 2.4** The Assistant Director of Financial Services is responsible for maintaining a continuous review of the Financial Regulations and submitting any additions or changes necessary to the Council for approval. The Assistant Director of Financial Services is also responsible for reporting, where appropriate, breaches of the Financial Regulations to the Executive.

- 2.5** The Authority has separate detailed Financial Procedures setting out how the Financial Regulations will be implemented. The Financial Regulations should be read in conjunction with the Financial Procedures, the Rules of Procedure Relating to Contracts and other internal regulatory documents.
- 2.6** Assistant Directors are responsible for ensuring that all staff in their divisions are aware of the existence and content of the Authority's Financial Regulations, Financial Procedures, the Rules of Procedure Relating to Contracts and other internal regulatory documents and that they comply with them. They must also ensure that an adequate number of copies are available for reference within their divisions.
- 2.7** The Assistant Director of Financial Services is responsible for issuing advice and guidance to underpin the Financial Regulations and Financial Procedures that Members, officers and others acting on behalf of the Authority are required to follow.

# Financial Regulations

## **FINANCIAL REGULATION A: FINANCIAL MANAGEMENT**

### INTRODUCTION

**A.1** Financial management covers all financial accountabilities in relation to the running of the Authority, including the Policy Framework and Budget.

### THE COUNCIL

**A.2** The Council is responsible for adopting the Authority's Constitution and Members' Code of Conduct and for approving the Policy Framework and Budget within which the Executive operates. The Council is also responsible for approving and monitoring compliance with the Authority's overall framework of accountability and control. The framework is set out in its Constitution. The Council is also responsible for monitoring compliance with the agreed policy and related Executive decisions.

**A.3** The Council is responsible for approving procedures for recording and reporting decisions taken. This includes those key decisions delegated by and decisions taken by the Council and its Committees. These delegations and details of who has responsibility for which decisions are set out in the Constitution.

### THE EXECUTIVE

**A.4** The Executive is responsible for proposing the Policy Framework and Budget to the Council, and for discharging executive functions in accordance with the Policy Framework and Budget.

- A.5** Executive decisions can be delegated to a Committee of the Executive, an individual Executive Member, an officer or a Joint Committee.
- A.6** The Executive is responsible for establishing protocols to ensure that individual Executive Members consult with relevant officers before taking a decision within his or her delegated authority. In doing so, the individual Member must take account of legal, financial, human resource and risk management issues that may arise from the decision.

## COMMITTEES

### Overview and Scrutiny Committees

- A.7** The Overview and Scrutiny Committees are responsible for scrutinising Executive decisions before or after they have been implemented and for holding the Executive to account. The Overview and Scrutiny Committees are also responsible for making recommendations on future policy options and for reviewing the general policy and service delivery of the Authority.

### Standards Committee

- A.8** The Standards Committee is established by the Council and is responsible for promoting and maintaining high standards of conduct amongst Councillors. In particular, it is responsible for advising the Council on the adoption and revision of the Members' Code of Conduct, and for monitoring the operation of the Code.

### Other Regulatory Committees

- A.9** Planning, conservation and licensing are not executive functions but are exercised through the Development Control Committee and Licensing and Regulation Committee under powers delegated by the Council. The Development Control Committee and Licensing and Regulation Committee report to the Council.

## THE STATUTORY OFFICERS

### Head of Paid Service

**A.10** The Head of Paid Service is responsible for the corporate and overall strategic management of the Authority as a whole. He or she must report to and provide information for the Council, the Executive, the Overview and Scrutiny Committees and other Committees. He or she is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. The Head of Paid Service is also responsible, together with the Monitoring Officer, for the system of record keeping in relation to all decisions of the Council.

### Monitoring Officer

**A.11** The Monitoring Officer is responsible for promoting and maintaining high standards of financial conduct and therefore provides support to the Standards Committee. The Monitoring Officer is also responsible for reporting any actual or potential breaches of the law or maladministration to the Executive, and for ensuring that procedures for recording and reporting key decisions are operating effectively.

**A.12** The Monitoring Officer must ensure that Executive decisions and the reasons for them are made public. He or she must also ensure that Council Members are aware of decisions made by the Executive and of those made by officers who have delegated executive responsibility.

**A.13** The Monitoring Officer is responsible for advising all Councillors and officers about who has authority to take a particular decision.

**A.14** The Monitoring Officer is responsible for advising the Executive about whether a decision is likely to be considered contrary or not wholly in accordance with the Policy Framework.



**A.15** The Monitoring Officer in consultation with the Assistant Director of Financial Services is responsible for advising the Executive about whether a decision is likely to be considered contrary or not wholly in accordance with the Budget. Actions that may be 'contrary to the Budget' include:

- initiating a new policy
- committing expenditure in future years above the budget level
- incurring inter-service transfers above virement limits
- causing the total expenditure financed from Council Tax, grants and corporately held reserves to increase, or to increase by more than a specified amount.

**A.16** The Monitoring Officer is responsible for reporting to the Council any actual or potential breaches of the law or maladministration or any decision which is likely to be considered contrary or not wholly in accordance with the Policy Framework, where in the opinion of the Monitoring Officer the Executive has failed to remedy any action or potential action of this nature. In the absence of the Monitoring Officer, the Head of Paid Service will undertake to report to the Council.

**A.17** The Monitoring Officer in consultation with the Assistant Director of Financial Services is responsible for reporting to the Council about whether a decision is likely to be considered contrary or not wholly in accordance with the Budget where in the opinion of the Monitoring Officer the Executive has failed to remedy any action or potential action of this nature. In the absence of the Monitoring Officer, the Head of Paid Service in consultation with the Assistant Director of Financial Services will undertake to report to the Council.

**A.18** The Monitoring Officer is responsible for maintaining an up-to-date Constitution.

## Assistant Director of Financial Services

**A.19** The Assistant Director of Financial Services has statutory duties in relation to the financial administration and stewardship of the Authority. This statutory responsibility cannot be overridden. The statutory duties arise from:

- Section 151 of the Local Government Act 1972
- The Local Government Finance Act 1988
- The Local Government and Housing Act 1989
- The Accounts and Audit Regulations 2003
- Local Government Act 2003.

**A.20** The Assistant Director of Financial Services is responsible for:

- the proper administration of the Authority's financial affairs
- determining and monitoring compliance with financial management standards as approved by Council
- advising on the corporate financial position and on the key financial controls necessary to secure sound financial management
- providing financial information
- preparing the Revenue Budget and Capital Programme
- treasury management.

**A.21** Section 114 of the Local Government Finance Act 1988 requires the Assistant Director of Financial Services to report to the Council, Executive and External Auditor if the Authority or one of its officers:

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

- is about to make an unlawful entry in the Authority's accounts.

Section 114 of the 1988 Act also requires:

- the Assistant Director of Financial Services to nominate a properly qualified member of staff to deputise should he or she be unable to perform the duties under section 114 personally
- the Authority to provide the Assistant Director of Financial Services with sufficient staff, accommodation and other resources – including legal advice where this is necessary – to carry out the duties under section 114.

## EXECUTIVE DIRECTORS & ASSISTANT DIRECTORS

**A.22** Executive Directors and Assistant Directors are responsible for:

- ensuring that Executive Members are advised of the financial implications of all proposals and that as a pre-requisite to this that the Assistant Director of Financial Services has been properly consulted in respect of any financial implications
- signing contracts on behalf of the Authority by way of a manuscript signature.

**A.23** It is the responsibility of Executive Directors and Assistant Directors to consult with the Assistant Director of Financial Services and seek comment on any matter liable to affect the Authority's finances materially, before any commitments are incurred. This will not normally relate to matters below £5,000.

## OTHER FINANCIAL ACCOUNTABILITIES

### Capital and Revenue Expenditure

**A.24** In accordance with CIPFA Accounting Codes of Practice all items of expenditure will be deemed as revenue expenditure unless the Assistant Director of Financial Services authorises them to be charged to capital accounts.

### Virement

**A.25** The Council is responsible for agreeing the scheme of virement between budget heads.

**A.26** A virement is required when it becomes clear that a specific item within the Revenue Budget is likely to exceed an expenditure vote or under-recover an income vote.

**A.27** Assistant Directors should notify the Assistant Director of Financial Services of any proposed virement. Subject to budgetary provision being confirmed in writing by the Assistant Director of Financial Services, each Assistant Director shall have authority to transfer up to £10,000 per individual virement up to a maximum of £50,000 in any one financial year in aggregate from any approved revenue expenditure vote under his or her control (other than employee costs or unspent special items) or by up to £10,000 per individual virement up to a maximum of £50,000 in any one financial year in aggregate where actual income exceeds an annual income budget under his or her control to cover new or additional revenue expenditure or shortages in income, provided it has similar revenue effects. Each Assistant Director exercising authority under this Financial Regulation in respect of new items of expenditure not contained within the approved budget must obtain the approval of the relevant Executive Portfolio Holder before the virement takes place.

This authority may not be used to finance items previously deferred or rejected by the Council or to avoid other controls.

Spending Officers are free, subject to Divisional procedures, to transfer budgets to and from detailed headings within an approved revenue vote without Executive approval.

Any such transfers must be notified in writing to the Assistant Director of Financial Services in order that the Financial Management System can be updated.

- A.28** Individual revenue virements above £10,000 or where an Assistant Director's aggregate value of virements exceed £50,000 in a financial year require the approval of the Executive.
- A.29** All Assistant Directors will be expected to look positively for virements before asking for supplementary revenue votes. If, exceptionally, no suitable virement can be identified, any request for a supplementary revenue vote will be referred to the Executive for possible funding from within any General Revenue Contingency provision.
- A.30** Any requests for additional capital expenditure arising from overspends or new schemes shall be referred to the Capital Strategy Group for approval from within the Corporate Capital Contingency Provision.
- A.31** If an item within the capital programme is underspent then up to £50,000 can be allocated in aggregate with other capital underspends in a financial year to the Corporate Capital Contingency Provision. Any underspend that exceeds the above aggregate total of £50,000 will be treated as a corporate resource. Capital slippage will not be treated as an underspend.

#### Accounting policies

- A.32** The Assistant Director of Financial Services is responsible for selecting accounting policies and ensuring that they are applied consistently.

## Accounting records and returns

**A.33** The Assistant Director of Financial Services is responsible for determining the accounting procedures and records for the Authority.

## The Annual Statement of Accounts

**A.34** The Assistant Director of Financial Services is responsible for ensuring that the Annual Statement of Accounts is prepared in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice* (CIPFA/LASAAC). The Executive is responsible for approving the Annual Statement of Accounts.

## **FINANCIAL REGULATION B: FINANCIAL PLANNING**

### **INTRODUCTION**

**B.1** The Council is responsible for agreeing the Authority's Policy Framework and Budget, which will be proposed by the Executive. In terms of financial planning, the key elements are:

- the Budget
- the Capital Programme
- The Treasury Management Policy Statement.

### **POLICY FRAMEWORK**

**B.2** The Council is responsible for approving the Policy Framework and Budget. The Policy Framework comprises a number of statutory and local plans and strategies.

**B.3** The Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the Policy Framework and for determining the circumstances in which a decision will be deemed to be contrary to the Budget or Policy Framework. Decisions deemed to be contrary to the Budget or Policy Framework should be referred to the Council by the Monitoring Officer.

**B.4** The Council is responsible for setting the level at which budget funds may be reallocated from one service to another. The Executive is responsible for taking in-year decisions on resources and priorities in order to deliver the Budget Policy Framework within the financial limits set by the Council.

## Preparation of the Best Value Performance Plan

**B.5** The Assistant Director of Policy and Performance is responsible for complying with best value legislation and guidance issued by the Office of the Deputy Prime Minister in respect of the production of the Best Value Performance Plan. Where the production of a Best Value Performance Plan is required this will be reported by the Assistant Director of Policy and Performance to the Executive for consideration before its submission to the Council for approval.

## BUDGETING

### Budget format

**B.6** The general format of the Budget will be proposed by the Executive on the advice of the Assistant Director of Financial Services and approved by the Council. The draft Budget should include allocation to different services and projects, proposed taxation levels and contingency funds.

### Budget preparation

**B.7** On an annual basis the Assistant Director of Financial Services is responsible for ensuring that an annual revenue budget and a four year general revenue plan are prepared for consideration by the Executive, before submission to the Council. The Council may amend the Budget or ask the Executive to reconsider it before approving it. In preparing the annual revenue budget and the four year general revenue plan the Assistant Director of Financial Services will reflect the Council's Policy Framework, agreed Service Plans and amendments approved by the Council. By statute the Council Tax must be set by 11<sup>th</sup> March prior to the following financial year.

**B.8** The Executive is responsible for issuing guidance on the general content of the Budget in consultation with the Assistant Director of Financial Services as soon as possible following approval by the Council.



## Budget monitoring and control

- B.9** The Assistant Director of Financial Services is responsible for providing appropriate financial information to enable budgets to be monitored effectively. He or she must monitor the overall expenditure and income against the Budget and report to the Executive on significant variations four times a year.
- B.10** It is the responsibility of Assistant Directors to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Assistant Director of Financial Services. Assistant Directors should also take any action necessary to achieve their budget and alert the Assistant Director of Financial Services to any problems.

## Preparation of the Capital Programme

- B.11** The Assistant Director of Financial Services is responsible for ensuring that a three year Capital Programme is prepared on an annual basis for consideration by the Capital Strategy Group and then the Executive before submission to the Council for approval.

## Guidelines

- B.12** Guidelines on budget preparation are issued to Members, Executive Directors and Assistant Directors by the Executive following agreement with the Assistant Director of Financial Services . The guidelines will take account of:
- legal requirements
  - medium-term planning prospects
  - available resources
  - spending pressures
  - best value and other relevant government guidelines
  - other internal policy documents
  - cross-cutting issues (where relevant).

## MAINTENANCE OF RESERVES

**B.13** It is the responsibility of the Assistant Director of Financial Services to advise the Executive and the Council on prudent levels of reserves for the Authority.

## **FINANCIAL REGULATION C: RISK MANAGEMENT AND CONTROL OF RESOURCES**

### **INTRODUCTION**

- C.1** It is essential that robust, integrated systems are developed and maintained for identifying and evaluating all significant strategic and operational risks to the Authority. This should include the proactive participation of all those associated with planning and delivering services.

### **RISK MANAGEMENT**

- C.2** Following consultation with Executive Members, Executive Directors and Assistant Directors the Assistant Director of Law and Control is responsible for preparing on an annual basis the Authority's Risk Management Policy Statement and Strategy for approval by the Executive.
- C.3** The Executive is responsible for approving the Authority's Risk Management Policy Statement and Strategy and for reviewing the effectiveness of risk management. The Risk Management Policy Statement and Strategy will identify all known and potential strategic risks to the Authority, assess the impact of the risk and specify approved action to address these risks.
- C.4** The Assistant Director of Law and Control is responsible for promoting the approved Risk Management Policy Statement and Strategy throughout the Authority. The Assistant Director of Financial Services is responsible for advising the Executive and effecting proper insurance cover where appropriate.

## INTERNAL CONTROL

- C.5** Internal control refers to the systems of control devised by management to help ensure the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.
- C.6** The Assistant Director of Financial Services is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently, effectively and in accordance with the statutory and other regulations that govern their use.
- C.7** It is the responsibility of Executive Directors and Assistant Directors to establish sound arrangements including systems of internal control for the planning, appraising, authorising and controlling of their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.

## AUDIT REQUIREMENTS

- C.8** The Accounts and Audit Regulations 2003 require every local authority to maintain an adequate and effective Internal Audit.
- C.9** The Audit Commission is responsible for appointing External Auditors to each local authority. The basic duties of the External Auditor are governed by section 15 of the Local Government Finance Act 1982, as amended by section 5 of the Audit Commission Act 1998.
- C.10** The Authority may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Customs and Excise and the Inland Revenue, who have statutory rights of access.

## PREVENTING FRAUD AND CORRUPTION

**C.11** The Assistant Director of Financial Services is responsible for further development and maintenance of the Authority's Anti-Fraud and Corruption Strategy.

## ASSETS

**C.12** Executive Directors and Assistant Directors should ensure that records and assets are properly maintained and securely held. They should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.

## TREASURY MANAGEMENT

**C.13** The Authority has adopted CIPFA's *Code of Practice for Treasury Management in Local Authorities*.

**C.14** The Assistant Director of Financial Services is responsible for preparing a proposed Treasury Management Strategy Statement for the coming financial year at or before the start of each financial year on an annual basis for consideration by the Executive. The Executive will then propose the Treasury Management Strategy Statement to the Council. The Council is responsible for approving the Treasury Management Strategy Statement setting out the matters detailed in paragraph 15 of CIPFA's *Code of Practice for Treasury Management in Local Authorities*. The Assistant Director of Financial Services has delegated responsibility for implementing and monitoring the statement.

**C.15** All money in the hands of the Authority is controlled by the officer designated for the purposes of section 151 of the Local Government Act 1972, referred to in the code as the Assistant Director of Financial Services.

**C.16** All executive decisions on borrowing, investment or financing shall be delegated to the Assistant Director of Financial Services , who is required to act in accordance with CIPFA's *Code of Practice for Treasury Management in Local Authorities*.

**C.17** The Assistant Director of Financial Services is responsible for presenting to the Executive an annual report on treasury management by 30 September of the succeeding financial year.

## STAFFING

**C.18** The Council is responsible for determining how officer support for executive and non-executive roles within the Authority will be organised.

**C.19** The Head of Paid Service is responsible for providing overall management to staff. He or she is also responsible for ensuring that there is proper use of the evaluation or other agreed systems for determining the remuneration of a job.

**C.20** In consultation with the Executive Directors, Assistant Directors are responsible for controlling total staff numbers in their divisions by:

- advising the Executive on the budget necessary in any given year to cover estimated staffing levels
- subject to the written confirmation of the Assistant Director of Human Resources adjusting the staffing to a level that can be funded within the approved corporate budget provision, varying staffing levels as necessary within that constraint in order to meet changing operational needs
- the proper use of appointment procedures.

## **FINANCIAL REGULATION D: SYSTEMS AND PROCEDURES**

### **INTRODUCTION**

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

### **GENERAL**

**D.2** The Assistant Director of Financial Services is responsible for the operation of the Authority's accounting systems, the form of accounts and the supporting financial records. Any changes made by Executive Directors and Assistant Directors to the existing financial systems or the establishment of new systems must be approved by the Assistant Director of Financial Services. However, Executive Directors and Assistant Directors are responsible for the proper operation of financial processes in their own areas of responsibility.

**D.3** Any changes to agreed financial procedures by Executive Directors and Assistant Directors to meet their own specific service needs should be agreed with the Assistant Director of Financial Services.

**D.4** Executive Directors and Assistant Directors should ensure that their staff receive relevant financial training that has been approved by the Assistant Director of Financial Services.

**D.5** Executive Directors and Assistant Directors must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation and liaise with the Assistant Director of Law and Control to ensure registration is effected. Executive Directors and Assistant Directors must ensure that staff are aware of their responsibilities under freedom of information and data protection legislation.

## INCOME AND EXPENDITURE

- D.6** It is the responsibility of Assistant Directors to ensure that a proper scheme of delegation has been established within their division and is operating effectively. The scheme of delegation should identify staff authorised to act on the Assistant Director's behalf, or on behalf of the Executive, in respect of payments, income collection and placing orders, together with the limits of their authority. Assistant Directors must advise the Assistant Director of Financial Services of the scheme of delegation established within their division. The Executive is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control.

## PAYMENTS TO EMPLOYEES AND MEMBERS

- D.7** The Assistant Director of Human Resources is responsible for all payments of salaries and wages to all staff, including payments for overtime, and for payment of allowances to Members.

## TAXATION

- D.8** The Assistant Director of Financial Services is responsible for advising Executive Directors and Assistant Directors, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues other than for PAYE and National Insurance that affect the Authority.
- D.9** The Assistant Director of Human Resources is responsible for advising Executive Directors and Assistant Directors, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all PAYE and National Insurance taxation issues that affect the Authority.
- D.10** The Assistant Director of Financial Services is responsible for maintaining the Authority's tax records, making all tax payments, receiving tax credits and submitting all tax returns excluding PAYE and National Insurance returns by their due date as appropriate.



**D.11** The Assistant Director of Human Resources is responsible for submitting all PAYE and National Insurance tax returns by their due date as appropriate.

#### TRADING ACCOUNTS/BUSINESS UNITS

**D.12** It is the responsibility of the Assistant Director of Financial Services to advise on the establishment and operation of trading accounts and business units.

## **FINANCIAL REGULATION E: EXTERNAL ARRANGEMENTS**

### **INTRODUCTION**

**E.1** The Authority provides a distinctive leadership role for the community and brings together the contributions of the various stakeholders. It must also act to achieve the promotion or improvement of the economic, social or environmental well-being of its area.

### **PARTNERSHIPS**

**E.2** The Executive is responsible for approving delegations, including frameworks for Partnerships. The Executive is the focus for forming Partnerships with other local public, private, voluntary and community sector organisations to address local needs.

**E.3** The Executive can delegate functions – including those relating to Partnerships – to officers. These are set out in the scheme of delegation that forms part of the Authority's Constitution. Where functions are delegated, the Executive remains accountable for them to the Council.

**E.4** The Head of Paid Service represents the Authority on Partnership and external bodies, in accordance with the scheme of delegation.

**E.5** The Monitoring Officer is responsible for promoting and maintaining the same high standards of conduct with regard to financial administration in Partnerships that apply throughout the Authority.

- E.6** The Assistant Director of Financial Services must ensure that the accounting arrangements to be adopted relating to Partnerships and joint ventures are satisfactory. The Head of Paid Service in liaison with the Assistant Director of Law and Control must consider the overall corporate governance arrangements and legal issues when arranging contracts with external bodies. Following consultation with the appropriate Executive Directors and Assistant Directors the Assistant Director of Law and Control must ensure that the risks have been fully appraised before agreements are entered into with external bodies.
- E.7** Executive Directors and Assistant Directors are responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies.

#### EXTERNAL FUNDING

- E.8** Assistant Directors must inform the Assistant Director of Financial Services at the earliest opportunity of all funding claimed from or notified by external bodies in order that it can be received and properly recorded in the Authority's accounts.

#### WORK FOR THIRD PARTIES

- E.9** The Executive is responsible for approving the contractual arrangements for any work for third parties or external bodies.