

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **CONSTITUTION COMMITTEE**
DATE: **WEDNESDAY 1ST JULY, 2015**
REPORT BY: **CORPORATE FINANCE MANAGER**
SUBJECT: **FINANCIAL PROCEDURE RULES**

1.00 PURPOSE OF REPORT

1.01 To provide Constitution Committee with the proposed updated Financial Procedure Rules (FPR's) for comment and endorsement prior to approval at County Council on 23rd July 2015.

2.00 BACKGROUND

2.01 Section 151 of the Local Government Act 1972 and the Accounts and Audit (Wales) Regulations require the Council to make arrangements for the proper administration of its financial affairs.

2.02 On 25 September 2013 the Council approved and adopted the current Financial Procedure Rules.

2.03 The FPR's state that: 'The Chief Finance Officer is the Officer responsible for the interpretation of these Procedure Rules, responsible for ensuring that they remain appropriate to the Council's activities. An annual review will take place and each individual rule will be reviewed at least every two years. The outcome of each review will be reported to Council, along with any recommendations for changes. Should there be any urgent changes required; these will be recommended to Council between annual reviews.

2.04 The FPR's have been fully reviewed and modernised to reflect the CIPFA guidance on financial regulations.

2.05 The proposed changes have been prepared in consultation with the Chief Officer Team.

2.06 The updated FPR's were considered and approved at Audit Committee on 3 June 2015 and recommended for submission to Council subject to a minor amendment.

2.07 The updated FPR's are attached as Appendix A, a summary of the FPR's are attached as Appendix B and a glossary of terms is attached as Appendix C.

3.00 CONSIDERATIONS

3.01 The FPR's have been split into six main sections:

1. Status of Financial Regulations
2. Financial Management – General roles and responsibilities
3. Financial Planning
4. Risk Management and Control of Resources
5. Financial Systems and Procedures
6. External Arrangements

3.02 Once approved the FPR's will be published on the Infonet and a programme of awareness raising will be implemented with all staff needing to complete a training session to ensure that they are aware of the responsibilities they have in the adherence of the FPR's.

3.03 A summary of the FPR's will also be available which is intended to be an easy guide for budget holding managers and other staff. This will include practical advice and references to more detailed information when requested. A copy of the summary version of the FPR's is included in Appendix B.

4.00 RECOMMENDATION

4.01 That Constitution Committee endorse the updated Financial Procedure Rules and recommend they are submitted to Council. That following approval at County Council the Council's Constitution be updated to reflect the changes.

5.00 FINANCIAL IMPLICATIONS

5.01 The implementation of these rules ensures robust, consistent financial processes across the Authority.

6.00 ANTI POVERTY IMPACT

6.01 None directly as a result of this report.

7.00 ENVIRONMENTAL IMPACT

7.01 None directly as a result of this report.

8.00 EQUALITIES IMPACT

8.01 None directly as a result of this report.

9.00 PERSONNEL IMPLICATIONS

9.01 None directly as a result of this report.

10.00 CONSULTATION REQUIRED

10.01 Chief Officer Team.

11.00 CONSULTATION UNDERTAKEN

11.01 The proposed changes have been prepared in consultation with the Chief Officer Team.

12.00 APPENDICES

12.01 Appendix A – Copy of the updated Financial Procedure Rules
Appendix B – Summary of Financial Procedure Rules
Appendix C – Glossary of Financial Terms

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985 **BACKGROUND DOCUMENTS**

Flintshire County Council – Constitution
Flintshire County Council – Financial Procedure Rules

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