

Appendix 1
Summary of proposed Changes to the Finance Procedure Rules
for Constitution Committee 15/07/2016

Minor changes are referred to below, but have already been accepted as changes on the version of the FPRs circulated to Committee, as have any changes to the numbering of the Rules for ease of reference.

Proposed Area of Change (whole section or specific area)	Commentary/Benefit of Change	Approval
A. Financial Management	<ul style="list-style-type: none"> Corporate Management Team changed to Management Group Board. Head of Human Resources changed to Head of Strategic Human Resources Amend Resources Portfolio Holder to Finance and Assets Portfolio Holder 	Minor changes to be approved under Monitoring Officer's delegated authority (Minor Changes)
A. Financial Management	<p>References to Executive Monitoring Board in relation to specific approval levels have been removed although these remain within the overall scope of the Executive Monitoring Board's remit.</p> <p>In addition improvements to the specific controls in relation to expenditure (not limited to that over £250,000) have also been put in place within the Contract Procedure Rules.</p>	Committee approval required
A.9	Inclusion of definition of "Chief Officers"	Committee approval required
A.31	Removed reference to 'ring fenced' budget purposes, as this is no longer current practice.	Committee approval required
A.32 & A.36	Reference to Executive Monitoring Board removed.	Committee approval required
A.34	Change to requirement for approving fully funded supplementary estimates	Committee approval required
A.41	Updated to reflect current practice; business cases for carry- forwards are not required.	Committee approval required
A.50	Amendment to title – Code of Practice remove <i>SORP</i>	Minor Changes
B. Financial Planning	Refer to Capital Programme – no longer complete Strategy document.	Minor Changes
B.28 and B.29	References to EMB removed and reference to Project Gateway process inserted	Committee approval required
B.32 to B.35	Remove threshold detail for EMB, detail around project delivery and oversight by EMB inserted	Committee approval required
B.36, B.37 & B.40	Updates to current processes relating to the capital programme.	Committee approval required
B.46	Amendment to title – Code of Practice remove <i>SORP</i>	Minor Changes
B.50	Updated to reflect current CEC procedures for quarterly reporting rather than ex County Council.	Committee approval required

C. Risk Management and Control of Resources	Updated titles; Head of Policy and Performance or Internal Audit Manager becomes Corporate Manager Governance and Audit.	Minor Changes
C.17	New section on Business Continuity – high level re organisation's expectation's for services to have arrangements in place for business critical services and sign posting to further guidance.	Committee approval required
C.21	Updated legislation and enhanced definition: Accounts and Audit Regulations (England) 2011 to Accounts and Audit Regulations (England) 2015	Committee approval required
C.22	Updated legislation: CIPFA Internal Audit Code of Practice 2006 has been superseded by the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note (Adopted from 1 st April 2013). These give a different definition for Internal Auditing, quoted from the PSIAS, and that has been repeated here.	Committee approval required
C.27	Access rights of Internal Audit refreshed and referenced to relevant legislation.	Committee approval required
C.28	Updated legislation; arrangements for appointing External Auditors.	Committee approval required
C.30-C.32	Small changes to reflect and enhance description of the current Anti-Fraud Policy wording and content.	Minor change
C.34	Inclusion of the guidance relating to Information Assets and Information Asset Register.	Committee approval required
C.46	Updated to reflect that Council has moved toward 'cash less' approach and does not insure for cash.	Committee approval required
C.57& C.58	Remove reference to HR and Finance Shared Services – now referred to as ESC.	Minor change
C.59,C.60,C.61 & C.62	Updated to reflect current titles.	Minor change
C.64, C.66, C.75	Reference to Centranet guidance added (further details to assist Officers).	Minor change
D. Financial Systems and Procedures		
D.4	Refer to Treasury Management Practice Statements.	Committee approval required
D.6 – D.7	Updated to reflect current position with the Income and Charging Strategy and current processes.	Committee approval required
D.8- D.9	Updated to reflect Sundry Debt collection policy	Committee approval required
D.13	Inclusion of expectation of payment prior to goods and services being provided, as per	Committee approval required

	Income and Charging Strategy	
D.19	Bad debts write off approval– updated in May 2014 Scheme of Delegation to Officers report.	Committee approval required
D.21 & D.51	Old job title – refer to Transactional Services instead	Minor change
D.22	Remove reference to Purchase Cards	Committee approval required
D.24&D.45	Updated to reflect latest Contract Procedure Rules	Committee approval required
D.28 & D.36	Refer to Contract Procedure Rules	
D.29	Chief Operating Officer reference amended to Procurement Manager	Committee approval required
D.40	Reference to Centranet guidance added (further details to assist Officers).	Minor change
D.42	Updated for Purchase Cards guidance	Committee approval required
D.53	Section on ASDV's to be included	Committee approval required
E. External Arrangements		
E.3	Reference to ASDV Framework and Project Gateway Process and approval of business case for companies or joint ventures included	Committee approval required
E.6	Reference to guidance to be developed via a Partnership Protocol	Committee approval required
E.7	Included reference to the Public Contracts Regulations 2015 and the Contract Procedure Rules and consideration of whether the partnership opportunity needs to be procured in accordance with the legislation	Committee approval required
E.11	Deleted reference to “non-accredited” partnerships	Committee approval required
Former E.12 & E.13	Deleted as Council does not have accredited/non-accredited partners list	Committee approval required
New E.12	Inclusion of requirement for business case and reference to Project Gateway process	Committee approval required
New E.13	Requirement for annual audited accounts to be provided has been removed	Committee approval required
Now E.15	Included requirement to list partnership arrangements on Contracts Register for transparency of arrangements	Committee approval required
Former E.20 (Now E.18)	Reference to accredited body deleted and insertion of requirement to seek authority for new accountable body role included.	Committee approval required
Former E.21 (removed)	Deleted references to accredited/non-accredited partnerships.	Committee approval required
New E.21	Inserted requirement to ensure external funding conditions are adhered to.	Committee approval required
New E.23	Reference to regular reporting similar to other projects	Committee approval required
Former E.27 – E.30	Deleted reference to Accredited Partner list	Committee approval required

Former E.31, now E.24	Deleted reference to criteria and process for allocation of grants as it is intended this will be covered by a Grant Funding Protocol	Committee approval required
Former E.32, now E.25	Included details of approval process for grant funding in accordance with the Constitution	Committee approval required
Former E.33, now E.26	Deleted details around grant funding agreements as there will be a template agreement in the Grant Funding Protocol	Committee approval required
Formers E.35, now E.28	Included exclusion for grants applied for on behalf of schools for Capital Funding for School Places as this does not fall within the remit of usual grant funding arrangements	Committee approval required
Glossary	Updated to reflect changes made throughout Finance Procedure Rules	
Consequential Amendments and changes to CPRs	See separate sheet	