

Pwyllgor Archwilio
11 Medi 2020

Rheolau Gweithdrefn Ariannol		
Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen: Ystyried a chymeradwyo'r Rheolau Gweithdrefn Ariannol.		
Y Rhesymau: Mae'r Pwyllgor Archwilio wedi dirprwyo awdurdod, fel rhan o Gyfansoddiad y Cyngor, i ystyried a chymeradwyo diwygiadau i'r Rheolau Gweithdrefn Ariannol.		
Ymgynghorwyd â'r pwyllgor craffu perthnasol: Pwyllgor Archwilio		
Angen i'r Bwrdd Gweithredol wneud penderfyniad: NAC OES Angen i'r Cyngor wneud penderfyniad: NAC OES		
YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO: Cyng. David Jenkins		
Y Gyfarwyddiaeth: Gwasanathau Corfforaethol		
Enw Pennaeth y Gwasanaeth: Helen Pugh	Swyddi: Pennaeth Refeniw a Chydymffurfio Ariannol	Rhif ffôn: 01267 246223 Cyfeiriad e-bost: HLPugh@sirgar.gov.uk
Awdur yr Adroddiad: Helen Pugh		

Audit Committee
11th September 2020

Financial Procedure Rules

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The existing Financial Procedure Rules document has now been reviewed and revised to ensure the information contained within is current and appropriate. The review of the document has been facilitated by the Internal Audit Unit, through liaison with relevant officers within the Authority to ensure their specific areas have been considered and appropriately updated.

The need for Financial Procedure Rules

Financial Procedure Rules explain the procedures which officers must follow to ensure high standards of financial management. They tell us the things we cannot do, but also tell us the things we can do whilst keeping within the rules.

Whilst the Chief Officers are accountable for the deployment of the resources for which they have been given responsibility, they will delegate functions of a financial nature to individual officers, e.g. budgetary control, ordering of goods and services, payment of accounts and the certification of time sheets.

If officers undertake an activity which affects the Council's finances, they should ensure that they understand the requirements of the Financial Procedure Rules so that they can comply with the approved arrangements.

These Financial Procedure Rules have been produced to provide a structure for officers and Members to follow, allowing the Section 151 Officer to fulfil his statutory duty under the Local Government Finance Act 1972 (Section 151) for the "proper administration of the financial affairs of the Council".

The Audit Committee has delegated authority, as part of the Council's Constitution, to consider and approve amendments to the Financial Procedure Rules.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	YES	NONE	YES	NONE	NONE

Legal

The Director of Corporate Services has the statutory responsibility for the "proper administration of the financial affairs of the Council" (Local Government Finance Act 1972, section 151).

The Director of Corporate Services also has the duty to report to Members and the Appointed Auditor on unlawful expenditure and over-commitment of resources (Local Government Finance Act 1988).

Finance

Financial Procedures Rules explain the procedures which officers must follow to ensure high standards of financial management.

Risk Management Issues

Ensuring that the Authority effectively manages its financial resources.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable

2. Local Member(s): Not Applicable

3. Community / Town Council: Not Applicable

4. Relevant Partners: Not Applicable

5. Staff Side Representatives and other Organisations: Not Applicable

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

There are none.