



Avon Fire Authority

STANDING ORDERS & FINANCIAL REGULATIONS

Revised 31 July 2009

AVON FIRE AUTHORITY
STANDING ORDERS

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FINANCIAL REGULATIONS

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AVON FIRE AUTHORITY

STANDING ORDERS

PART I – MEETINGS

1 MEETINGS

Ordinary Meetings

- (1) The Authority shall meet at least once a quarter and on such other occasions as may be necessary. Meetings shall be held at such places and at such times as the Authority shall from time to time direct.
- (2) The Authority shall hold an annual meeting between the 1st March and 31st May each year.

Extraordinary Meetings

- (3) The Chair of the Authority may summon an extraordinary meeting of the Authority at any time.
- (4) If the Chair refuses to call an extraordinary meeting after receiving a requisition for that purpose, signed by five members of the Authority or if, without so refusing, the Chair does not call an extraordinary meeting within seven days after receiving the requisition then any five members of the Authority, on that refusal or on the expiration of those seven days, as the case may be, may forthwith call an extraordinary meeting of the Authority.

2 CHAIR

- (1) The first item of business on the agenda for the annual meeting shall be the appointment of a Chair for the coming year.
- (2) The Authority may also (if it resolves to do so) elect up to two Vice-Chairs.
- (3) The Chair (and, if elected, the Vice-Chairs) shall continue in office until a successor is elected.
- (4) If the office of Chair (or Vice-Chair) becomes vacant at any time due to the death, resignation or disqualification of the office holder, the Authority shall (in the case of the Chair) and may (in the case of the Vice-Chairs) elect from its members a person to replace the office holder. Such an election to replace the Chair shall take place no later than the next ordinary meeting of the Authority after the office has become vacant.
- (5) If the Chair is absent from a meeting of the Authority, one of the Vice-Chairs (if elected) shall preside. If the Chair and Vice-Chairs are absent, another member chosen by the members present shall preside.

3 MATTERS TO BE INCLUDED IN AGENDAS

Members' requests for matters to be included on the agenda for a meeting of the Authority shall be in writing and received by the Clerk at least ten days before the next ordinary meeting of the Authority, failing which they shall not be so included without the express approval of the Chair of the Authority.

4 AGENDAS AND REPORTS

A copy of the agenda and reports to be submitted to a meeting of the Authority shall be sent to every member at least four clear days before the meeting at which the reports are to be submitted.

5 QUORUM

If, during any meeting of the Authority, the Chair, after counting the number of members present, declares that there is not a quorum* present, the meeting shall stand adjourned. The consideration of any business not transacted shall be adjourned to a time fixed by the Chair at the time the meeting is adjourned, or, if such a time is not fixed, to the next ordinary meeting of the Authority.

(* A quorum shall be one third of the total number of members of the Authority or alternatively any proportion of the total number of the Authority's members that it determines, provided that this proportion is no smaller than one third. If at any time more than one third of the total number of members of the Authority are disqualified, then until at least two-thirds of the total number of members are not disqualified the quorum shall be determined by reference to the appropriate proportion of qualified members of the Authority rather than of the total number of members.)

6 MINUTES

- 1) The minutes of the business considered and decisions reached at each meeting of the Authority shall be printed and a copy sent to each member with or prior to the summons to attend the next meeting of the Authority.
- (2) When the minutes of a previous meeting come before the Authority, the Authority shall firstly determine any questions raised as to their accuracy, and when approved the Chair shall sign the minutes. No other motion or discussion shall take place upon the minutes, except that a Member may request information as to progress or further development of any matter referred to in the minutes.

7 ATTENDANCE BOOK

An attendance book, or sheet, shall be laid on the table at every meeting of the Authority in which each member present shall enter their name. The book or sheet shall constitute the register of attendance of members, and any omission therefrom may be remedied by the Clerk to the Authority.

8 MOTIONS

- (1) No motion or amendment other than a motion for the reception or adoption of a report, or for the adoption of a recommendation contained in a report, shall, after the proposer has spoken in support thereof, be discussed or proceeded with unless it has been seconded. Such motion or amendment shall, if required by the Chair, be reduced to writing and handed to the Chair before it is further discussed or put to the meeting.
- (2) A member may not propose or second a motion or amendment on which they are disqualified from voting.
- (3) When a resolution either adopting or rejecting a motion has been passed by the Authority, no motion to rescind that resolution can be brought forward within six months of the original resolution except on a report of a Committee.

9 MOTIONS DURING DEBATE

When a motion is under debate, no other motion shall be moved except for the following:

- (a) to amend the motion
- (b) to postpone consideration of the motion
- (c) to adjourn the meeting
- (d) to adjourn the debate
- (e) to proceed to the next business
- (f) that the question be now put
- (g) that a member be not further heard
- (h) that a member do leave the meeting
- (i) that the subject of debate be referred to a committee or a sub-committee or be referred back for further consideration.

10 MOTIONS FOR CLOSURE, ADJOURNMENT, ETC.

- (1) Where a motion is moved or seconded 'that the question be now put', 'that the debate be now adjourned', 'that the Authority proceed to the next business', or 'that the Authority be now adjourned', the Chair, if of the opinion that the question before the meeting has been sufficiently discussed, shall put that motion to the vote and if it is carried, the question before the meeting shall be put to the vote or the subject of debate shall be deemed to be disposed of for that day or the meeting shall stand adjourned, as the case may be.
- (2) A second motion concerning the same question before the meeting 'that the question be now put', 'that the debate be now adjourned',

'that the Authority proceed to the next business' or 'that the Authority be now adjourned' shall not be made within a period of fifteen minutes unless it be made by the Chair.

11 AMENDMENTS

- (1) An amendment shall be relevant to the motion and shall be either:
 - (a) to leave out words;
 - (b) to leave out words and insert or add others;
 - (c) to insert or add words;

but such omission or insertion of words shall not have the effect of introducing a new proposal into or of negating the motion before the Authority.

- (2) If an amendment is rejected, other amendments may be moved on the original motion. If an amendment is carried, the motion as amended shall take the place of the original motion and shall be the motion upon which any further amendment may be moved.
- (3) A further amendment shall not be moved until the Authority shall have disposed of every amendment previously moved.

12 ALTERATIONS OR WITHDRAWAL OF MOTION OR AMENDMENT

- (1) A proposer of a motion may, with the concurrence of the seconder and the consent of the Authority, alter the motion if the alteration is such that it could properly be effected by an amendment of the motion. A proposer of an amendment may, with the like concurrence and consent, alter the amendment if the amendment as altered could properly have been moved in that form as an amendment. The altered motion or amendment shall if required by the Chair be reduced into writing and handed to the Chair before the consent of the Authority to the alteration is sought.
- (2) A proposer of a motion or of an amendment may, with the concurrence of the seconder and the consent of the Authority, withdraw the motion or amendment which he has proposed, and no member shall speak upon it after the proposer has thus asked permission for its withdrawal, unless such permission shall have been refused.
- (3) The giving or refusal of the consent of the Authority to the alteration or withdrawal of a motion or amendment shall be signified without discussion.

13 SPEECH BY SECONDER

A member, when seconding a motion or amendment, may if then declaring the intention to do so, reserve their speech until a later period of the debate.

14 MOTIONS AFFECTING PERSONS EMPLOYED BY THE AUTHORITY

If any question arises at a meeting of the Authority or a committee as to the appointment, promotion, dismissal, salary, superannuation, conditions of service or the conduct of any firefighter or any person employed by the Authority, such question shall not be the subject of discussion until the Authority or committee, as the case may be, has decided whether or not the power of exclusion of the public under Section 100A of the Local Government Act 1972 shall be exercised.

15 MEMBERS TO ADDRESS THE CHAIR

- (1) A member when speaking shall address the Chair. If two or more members wish to speak, the Chair shall decide the order in which they shall speak.
- (2) Whenever the Chair rises during a debate, a member then speaking and the Authority shall be silent.

16 RIGHTS OF SPEECH

- (1) A member may speak on any motion or amendment or on any report at such time as it is actually before the Authority, but Members' remarks shall be strictly confined to the subject matter under discussion or to an explanation or a question of order.
- (2) The mover of a motion shall have a right of reply at the conclusion of debate on the motion but shall not raise new points.
- (3) The mover of an amendment shall similarly have a right of reply at the conclusion of debate on the amendment.

17 LENGTH OF SPEECHES

No speech (other than by the Chair of a committee in support or explanation of any report of such committee) shall exceed five minutes except by consent of the Authority.

18 CONDUCT OF MEMBERS

- (1) A member shall not impute motives or use offensive expressions to or about any other member.
- (2) If any member, in the opinion of the Chair signified to the Authority, persistently disregards the ruling of the Chair, or behaves irregularly, improperly, or offensively, or wilfully obstructs the business of the Authority, or uses tedious repetition or unbecoming language, the Chair or any other member may move "that the member named be not further heard", and such motion if seconded shall be put and determined without discussion.
- (3) If the member named continues the misconduct after a motion under the last previous paragraph has been carried, the Chair shall either:-
 - (a) move "That the member named do leave the meeting" (in which case the motion shall be put and determined without seconding or discussion); or

- (b) adjourn the meeting of the Authority for such period as the Chair shall consider expedient.

19 POINTS OF ORDER AND EXPLANATIONS

- (1) A point of order shall relate only to an alleged breach of a Standing Order or statutory provision, and the member raising it shall specify the Standing Order or statutory provision and the way in which it has been broken. A personal explanation shall be confined to some material part of a former speech by the member which may appear to have been misunderstood in the present debate.
- (2) The ruling of the Chair on a point of order or on the admissibility of a personal explanation shall not be open to discussion.

20 VOTING

All questions shall be determined by the preponderance of voices or by a show of hands. If the Chair shall exercise the right to cast an original vote, such vote shall be give at the same time as the other members of the Authority shall give their votes. In the event of an equality of votes on a show of hands, the Chair of the meeting shall have a second or casting vote, whether or not the right to give an original vote shall have been exercised.

21 PUBLIC ACCESS TO MEETINGS OF THE AUTHORITY

- (a) Subject to the provisions of this Standing Order, any person who is a resident of the City and County of Bristol or of any of the Districts of Bath and North East Somerset, South Gloucestershire or North Somerset, may address the Authority to present a petition, make a statement, or as leader of a deputation.
- (b) Such persons must give prior written notice of their wish to address the Authority. The Clerk must receive such notice at least **two clear working days** in advance of the meeting.
- (c) The total amount of time allocated at each Authority meeting for public access will be no more than 30 minutes, and each speaker will speak for no more than 5 minutes.
- (d) Details of petitions, statements and deputations must be submitted when notice is given.
- (e) The Authority may either refer the matter without debate to the relevant Officer for investigation and to report back to the Authority or to one of its Committees; take it into consideration if it relates to an item on a current or forthcoming agenda (at the time that item is to be considered) or order that it lie on the table.
- (f) Each person presenting a petition and addressing the Authority direct, may nominate a Member of the Authority of their choice to attend any meeting of the Authority considering the petition in order to speak about the petition.

- (g) A petition not presented because of the time limit shall be accepted without formal presentation. The petitioner shall nevertheless retain the right to nominate a Member of the Authority to speak on the petition at meetings when it is considered.
- (h) The right of petitioners to address the Authority will be subject to any directions the Chair may give having regard to the number of requests made, the need to consolidate petitions dealing with the same subject and the fact the Authority has been addressed recently on similar petitions.
- (i) The Authority will not receive petitions, deputations or statements from its employees acting in that capacity, except in those circumstances where specific procedures have been agreed with recognised staff organisations or employee groups.
- (j) The Authority will not receive petitions, deputations or statements in connection with any matters that are sub-judice.

22 GENERAL DISTURBANCES

- (1) If a member of the public interrupts the proceedings at any meeting, the Chair shall give a warning. If the interruption continues the Chair shall order the person's removal from the room. In case of general disturbance in any part of the room open to the public, the Chair shall order that part to be cleared.
- (2) If, in the opinion of the Chair, misconduct or obstruction renders the due and orderly dispatch of business impossible, the Chair, in addition to any other power vested in the Chair, may without the question being put suspend the meeting for a period not exceeding 30 minutes.

23 MEMBERS' INTERESTS

- (1) If any member who has a personal interest in a matter attends a meeting at which the matter is considered that Member must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.
- (2) If any member with a personal interest in a matter also has a prejudicial interest in that matter that Member must withdraw from the room where the meeting is being held whenever it becomes apparent that the matter is being considered at that meeting unless the member has obtained a dispensation from the Standards Committee, and the Member shall not seek improperly to influence a decision about that matter.
- (3) The following shall be recorded in the minutes of a meeting:-
 - (a) the disclosure by a Member at that meeting of the existence of a personal interest and the nature of that interest;

- (b) whether the member disclosing an interest in a matter withdrew from the meeting room during the consideration of the matter;
 - (c) the nature and extent of any dispensation granted to a member by the Standards Committee in relation to any matter considered at the meeting and the action taken by the member at the meeting in consequence of that dispensation.
- (4) For the purposes of this Standing Order
- (a) 'meeting' means any meeting of the Authority, or any of the Authority's Committees, Sub-Committees, Joint Committees, Joint Sub-Committees or Advisory Committees.
 - (b) 'member' includes any co-opted Member of the Authority or of any of the Authority's Committees, Sub-Committees, Joint Committees, Joint Sub-Committees or Advisory Committees; and
 - (c) 'personal interest' and 'prejudicial interest' shall have the meanings given in the Authority's adopted Code of Conduct from time to time.
- (5) A member shall not represent the Authority in staff negotiations contrary to Section 12 of the Local Government and Housing Act 1989 (Conflict of interest in staff negotiations). Prior to any such negotiations being undertaken at a meeting of the Authority or a Committee, a member shall, if appropriate, make a declaration to the effect that they are prohibited from taking part in the negotiations by virtue of this Standing Order and shall withdraw from the meeting whilst the negotiations are undertaken.

24 MEMBERS ACTING AGAINST THE AUTHORITY

A member of the Authority or of its committees or sub-committees who, whether by themselves or by any partner or associate, or whose employer or company is about to act in any professional or private capacity against the Authority on any matter, shall forthwith notify the fact to the Clerk.

PART II – COMMITTEES AND SUB-COMMITTEES

25 APPOINTMENT OF COMMITTEES

- (1) The Authority shall appoint a Standards Committee and such other Committees as are necessary to carry out the work of the Authority in accordance with the Terms of Reference delegated in accordance with Standing Order 60 and may, at any time, dissolve a Committee or alter the membership thereof.
- (2) Where a Member of a Committee (who is also a Member of the Authority) is unable to attend a meeting of a Committee, (other than the Standards Committee), the Clerk shall be authorised to effect a temporary membership change at the request of the relevant political group for the duration of the meeting. The Clerk shall be advised in writing of such a request before the meeting commences.
- (3) Where a Member of the Standards Committee (who is also a Member of the Authority) is unable to attend a meeting of that Committee, the Clerk shall be authorised to effect a temporary membership change at the request of the Member concerned for the duration of the meeting provided that the person who is to act as Substitute is a Member of the Authority designated by the Authority as a Substitute for the Member concerned on the Standards Committee. The Clerk shall be advised in writing of such a request before the meeting commences. No substitutes shall be permitted for other Members of the Standards Committee.

26 CHAIR OF COMMITTEE

- (1) The appointment of the Chair of a Committee shall be matter for the Committee itself to decide.
- (2) If the Chair of a Committee is absent from a meeting of the Committee, the Members present shall choose one of their number to preside over the meeting.

27 MEETINGS OF COMMITTEES

- (1) The Chair of a Committee or the Chair of the Authority may cause a special meeting of the Committee to be called at any time.
- (2) A special meeting of a Committee shall be called on the request of at least one quarter of the whole number of Members of the Committee by notice in writing signed by them and given to the Clerk and specifying the business for which the Meeting is to be called provided that no special meeting of a Committee shall be called unless such notice is signed by at least two Members of the Committee.

28 EX-OFFICIO AND INDEPENDENT MEMBERS

- (1) Except in the case of the Standards Committee and of any Committee considering appeals arising from staffing matters, the Chair of the

Authority shall be an ex-officio Member of every Committee but without voting rights. This Standing Order shall not apply where the Chair is appointed to serve on a Committee by name.

- (2) The Authority may from time to time by resolution appoint an independent Member or independent Members to the Standards Committee, upon the recommendation of the Standards Committee.
- (3) An independent Member shall (subject to Standing Orders 28(4) (5) and (6)) hold the appointment for such period as the Authority shall determine at the time the appointment is made.
- (4) An independent Member may resign his/her appointment by giving notice in writing to the Clerk.
- (5) The Authority may at any time by resolution terminate the appointment of an independent Member.
- (6) If at any time the Authority would be precluded from appointing a person to be an independent Member (notwithstanding that an appointment had been duly advertised, that person had submitted an application for appointment and his/her appointment had been approved by a majority of the members of the Authority) and that person is then an independent Member he/she shall cease to be an independent Member of the Standards Committee.
- (7) For the purposes of these Standing Orders "independent Member" means a person appointed to the Standards Committee of the Authority under Section 53(4) (b) of the Local Government Act 2000 and The Standards Committee (England) Regulations 2008.

29 QUORUM

- (1) The quorum of a Committee (other than the Standards Committee) shall (unless otherwise provided) be one-fourth of the whole number of Members of such Committee, provided that no quorum shall consist of less than three Members.
- (2) A meeting of the Standards Committee shall not be quorate unless the requirements in this regard contained in Regulations made under Section 53(6) of the Local Government Act 2000 for the time being in force are complied with.

(Note: The requirements set out in Regulation 6 of The Relevant Authorities (Standards Committee) Regulations 2001 are as follows:

"Validity of Proceedings

6 (1) Subject to paragraph (2), a meeting of a standards committee or sub-committee of a standards committee shall not be quorate unless at least three Members (including at least one independent Member) of that committee or sub-committee are present for its duration.

(2) Where at least one independent Member would have been present for the duration of the meeting but for the fact that he was prevented or restricted

from participating in any business of the authority by virtue of its code of conduct, the requirement in paragraph (1) for the quorum to include at least one independent member shall not apply.”

30 FILLING OF VACANCIES

In case any vacancy shall occur in the membership of a Committee, the same shall be filled by the Authority at its next meeting unless the vacancy occurs in the membership of the Standards Committee and is to be filled by an independent Member, in which event the vacancy shall be filled by the Authority as soon as is practicable.

31 CONTINUITY OF COMMITTEES

Committees shall, subject to the provisions of Section 102 of the Local Government Act 1972, continue in office until they have been re-constituted by the Authority.

32 APPLICATION OF STANDING ORDERS TO COMMITTEES

- (1) Where the sense allows, these Standing Orders excluding Standing Order 8(3) shall apply to Committees with any necessary modification.
- (2) Where the proceedings or the validity of the proceedings of a Committee are subject to requirements imposed by or under the authority of an Act of Parliament those requirements shall be complied with and shall prevail over any conflicting requirements of these Standing Orders.

33 SUB-COMMITTEES

- (1) With the approval of the Authority, a committee may appoint one or more standing or ad hoc sub-committees with executive or advisory powers to assist in the conduct of its business.
- (2) These Standing Orders shall apply to the proceedings of sub-committees in the same way that they apply to those of Committees.

PART III – CONTRACTS

34 DEFINITIONS

In this part III:-

- “the Law” - means all relevant English Law including relevant European Law in form for the time being in England.
- “the Procurement Regulations” - means The Public Contracts Regulations 2006 or other Regulations for the time being amending or replacing the same.
- “Contracts Standing Orders” - means the Standing Orders contained in this Part III.
- “appropriate Officer” - means the officer of the Authority who is authorised by the Chief Fire Officer to let the relevant contract.
- “Financial Regulations” - means the Authority’s Financial Regulations for the time being.
- “Offer” - means an offer (in whatever terms expressed) in relation to the relevant contract.

“the anticipated value” of a contract shall be its value under the Procurement Regulations.

35. COMPLIANCE WITH THE LAW AND CONTRACTS STANDING ORDERS

- (1) All contracts and the procedures for entering into them shall comply with the Law.
- (2) In the event of any conflict between Contracts Standing Orders and the Law the Law shall prevail.
- (3) It is an implied condition of employment of all staff of the Authority involved in the letting of contracts that they shall observe the provisions of Contracts Standing Orders.
- (4) Where outside consultants are employed to supervise Authority contracts they shall be required by their contracts for services to comply with Contracts Standing Orders.

36. REQUIREMENT FOR TENDERS OR QUOTATIONS

- (1) Where, in relation to a contract, the Procurement Regulations require the seeking of Offers to be undertaken in accordance with a procedure laid down by those Regulations, such contract shall be made only after Offers have been sought in accordance with the requirements of the Procurement Regulations.
- (2) Where paragraph (1) above applies to a contract the procedure for the seeking of Offers to be adopted for the contract under the Procurement Regulations shall be determined by the appropriate Officer with the agreement of the Clerk.
- (3) The provisions of Contracts Standing Orders relating to tenders shall apply to Offers sought in accordance with the Procurement Regulations insofar as they are not inconsistent with those Regulations and the term "tender" shall include such Offers.
- (4) Except where paragraph (1) above applies, every contract made by the Authority anticipated to exceed £100,000 in value for the supply of goods or services or for the execution of works shall be made only after tenders have been invited in accordance with Contracts Standing Orders.
- (5) Except were paragraph (1) above applies, contracts whose anticipated value exceeds £6,000 but is less than or equal to £100,000 shall be made only after competitive quotations have been sought in accordance with Contracts Standing Orders.
- (6) Contracts whose anticipated value is £6,000 or less may be made without competitive tendering or quotations, but good purchasing practice is to be followed in all cases to ensure maximum value for money.
- (7) The value of the contract shall be calculated following the provisions of the Procurement Regulations and shall take into account the total anticipated aggregated value of the contract (less VAT) over the contract period or over four years whichever is the lesser.

- (8) A purchase order which commits the Authority to financial expenditure is a form of contract, and its making shall comply with this Standing Order.
- (9) This Standing Order shall not apply to a contract to which Standing Order 45 (Collaboration and Joint Procurement) applies.

37. EXCEPTIONS IN SPECIAL CIRCUMSTANCES

- (1) This Standing Order is subject to the provisions of the Procurement Regulations.
- (2) In the case of Contracts not bound by the Procurement Regulations nothing in Contracts Standing Orders shall require tenders or quotations to be invited or advertisements to be placed if the Authority or a Committee or Sub-Committee or the appropriate Officer is duly satisfied that:-
 - (a) the work, goods or services are so urgently required, for reasons brought about by events unforeseeable by and not attributable to the Authority, that it would be against the Authority's interests to incur the delay of placing advertisements or inviting tenders or quotations, or
 - (b) the work, goods or services required are of such a special nature that no advantage would accrue by inviting competitive tenders; or
 - (c) there is no effective competition for the work, goods or services required by reason of the fixing of prices or charges under statutory authority or because of patent restrictions; or
 - (d) for the acquisition of land, including existing buildings and other structures and any estate, interest, easement, servitude or right in or over land, Standing Orders 51 to 55 apply; or
 - (e) for arbitration or conciliation services; or
 - (f) there are other special circumstances which justify an exception to the normal procedure.
- (3) In all cases in which this Standing Order is relied on by the appropriate Officer with the effect that tenders or quotations are not invited or advertisements are not placed, as normally required by Contracts Standing Orders:
 - (a) A written notice shall be drawn up, containing a reasoned justification of the action taken, including the grounds on which tenders or quotations were not invited or advertisements were not placed.
 - (b) The written notice shall be signed by the appropriate Officer, the Chief Fire Officer and the Treasurer. The notice shall be held by the appropriate Officer in the contract file and shall be open to inspection by Members of the Authority.
- (4) Where in relation to a proposed contract a written notice has been drawn up and signed in accordance with paragraph (3) of this Standing Order the

38. CONTRACT NOTICES

- (1) Where tenders are to be invited in accordance with Standing Order 36 (4), public notice shall be given in one or more newspapers, journals, tender portals or websites accessible by such persons as undertake such contracts as may be chosen by the appropriate Officer and/or such other publications (if any) as are required by Law stating the nature and purpose of the contract. Such notice shall either:-
 - (i) invite contractors to submit tenders, or
 - (ii) invite contractors to apply for the opportunity to submit tenders as the appropriate Officer shall determine.
- (2) Where permitted by Law, a list of standing approved contractors may be compiled in accordance with paragraph (1) (ii) of this Standing Order and shall be reviewed at least every two years.

39. SELECTION OF TENDERERS

- (1) Where contractors have been invited to apply for the right to tender, those to be invited to tender shall be chosen by the appropriate Officer from amongst the contractors who have applied and on the basis of a written evaluation. The appropriate Officer shall hold the evaluation in the contract file which shall be open to inspection by Members of the Authority and Auditing bodies.
- (2) Where tenders are to be invited in accordance with Standing Order 36 (4) the criteria for the evaluation shall be determined by the appropriate Officer but shall include the ability and technical capacity of the contractor to perform the contract and the economic and financial standing of the contractor. Evaluation criteria, including weightings and sub-weightings shall be published in the tender documentation. Tenderers must be treated equally and in a non-discriminatory way and Officers must act in a transparent manner
- (3) Where Offers are to be sought in accordance with Standing Order 36 (1) the criteria for evaluation shall be determined by the appropriate Officer in compliance with the requirements of the Procurement Regulations..
- (4) Wherever practical tenders shall be invited from no less than five suitable contractors. The invitation to tender may in any case be limited to a lesser number of suitable contractors (not being less than 3) if the Treasurer considers that this will give best value for money to the Authority.

40. INVITATIONS TO TENDER

- (1) Whenever tenders are invited, the invitation shall state that each tender shall be submitted to the Clerk to be received not later than a specified date and time.

- (2) The invitation shall state the method(s) by which a tender shall be submitted, as selected by the appropriate Officer, which may be one or both of the following:
 - (i) the tender to be submitted in a plain sealed package which bears the word "Tender" followed by the subject to which it relates and the address to which it is to be delivered;
 - (ii) the tender to be submitted by a secure electronic tendering system which automatically precludes opening other than by an authorised person on the appropriate opening date and record when the electronic tender was initially despatched.

and shall state that the submission shall not bear any marking which might reveal, directly or indirectly, the identity of the tenderer prior to the opening of the tender.

- (3) The invitation shall state that the Authority does not bind itself to accept the lowest, most advantageous or any tender.
- (4) The invitation shall state that the Authority will not consider a tender which is not submitted in full conformity with the requirements imposed under this Standing Order.

41. OPENING AND ACCEPTANCE OF TENDERS

- (1) Packages submitted in accordance with paragraph (2) (i) of Standing Order 40 shall upon receipt be placed in the custody of the Clerk and shall remain there until the time appointed for the opening.
- (2) The exterior of the package containing any tender received after the latest date and time for receipt shall be endorsed by the person receiving the same with a note of the date and time of receipt. The Clerk shall open the package only to ascertain the identity of the person submitting it and shall advise that person that the tender was received too late for consideration.
- (3) Tenders (by whatever means submitted) shall be opened at one and the same time in the presence of a Member of the Authority, the Clerk (or an officer designated by him) and the Chief Fire Officer (or an officer designated by him). The Clerk shall maintain a record of the number of tenders received and opened and the names of the contractors submitting them.
- (4) Tenders shall be evaluated by the appropriate Officer on the basis of a written evaluation. The appropriate Officer shall hold the tenders and the evaluation in the contract file which shall be open to inspection by Members of the Authority and Auditing bodies.
- (5) Tenders shall be evaluated to ascertain which represents the most economically advantageous offer to the Authority assessed by reference to criteria set in advance by the appropriate Officer and approved by the Treasurer and the Clerk. Evaluation criteria, including weightings and sub-weightings shall be published in the tender documentation. Tenderers must be treated equally and in a non-discriminatory way and Officers must

- (6) Tenders shall include a clear detailed written technical specification defining the characteristics of the materials, goods or services such as quality levels, environmental performance levels, design for all requirements (including accessibility for disabled persons) and conformity assessment, performance, use of a product, safety or dimensions. No reference shall be made to materials or goods of a specific make or source or to a particular process or to trademarks, patents, types, origin or means of production.
- (7) Tenders suitable for acceptance under Contracts Standing Orders may (subject to compliance with paragraph (8) below) be accepted and acted upon by the appropriate Officer, provided that:-
- (a) the tender represents the most economically advantageous offer received by the Authority assessed in accordance with this Standing Order.
 - (b) the proposed expenditure can be contained within the approved estimates of the Authority or the proposed expenditure is otherwise permitted under Financial Regulations.
 - (c) All consents and approvals for the execution of the relevant project required from third parties have been obtained;
 - (d) All grants, loans, financial contributions and other funding mechanisms required for the relevant project are in place or are otherwise secured;
 - (e) The estimated value of the contract does not exceed £250,000; and
 - (f) (if the contract involves the provision of services to the Authority) the contract will terminate (unless extended by the Authority), or can be terminated by the Authority by notice, in either case within a period of 36 months from the date the provision of the services commences.
- In all other cases acceptance of tenders must be approved by the Authority, a Committee or Sub-Committee.
- (8) Prior to entering into a contract, the appropriate Officer shall comply with any requirements imposed by Law as to :-
- (a) the giving of notice to contractors of a decision to award the contract; and
 - (b) the elapsing of any period before the contract is entered into.

42. QUOTATIONS

- (1) Where quotations are required before a contract is made, competing quotations are to be sought from suitable contractors.

- (2) If the anticipated value of a contract for which quotations are required exceeds £25,000 sealed quotations shall be sought in accordance with paragraph (4) of this Standing Order.
- (3) Whenever practical quotations shall be invited from no less than three suitable contractors selected by the appropriate Officer. The invitation to submit quotations may in any case be limited to such lesser number of contractors as the appropriate Officer (with the agreement of the Treasurer) may determine if he considers that this will give best value for money to the Authority.
- (4) Where sealed quotations are to be sought, the provisions of Standing Orders 40 and 41 shall apply but as if the word "quotation" were substituted for the word "tender" wherever the same occurs, the term "appropriate Officer" were substituted for the word "Clerk" wherever the same occurs (other than in paragraph (5) of Standing Order 41) and as if paragraph (3) of Standing Order 41 were amended so as to specify those to be present at the opening of sealed quotations to be the appropriate Officer (or an officer designated by him) and the Treasurer (or an officer designated by him).

43. NEGOTIATION WITH POTENTIAL CONTRACTORS

- (1) Subject to the requirements of the Procurement Regulations, following identification of the most favourable tender or quotation, negotiation may take place with the contractor submitting that tender or quotation to better meet the Authority's requirements under the contract where:-
 - (a) the tender or quotation exceeds the planned budget; or
 - (b) is otherwise too high; or
 - (c) alteration of the Authority's requirements would provide better value for money.
- (2) All such negotiations shall be documented and the documentation shall be held with the tenders or quotations.

44. DISPOSAL OF ASSETS

- (1) This Standing Order shall apply to the disposal of all property owned by the Authority (other than land and property to which Part IV of these Standing Orders applies).
- (2) Disposals of property shall be undertaken in accordance with arrangements approved by the Treasurer under Financial Regulations.
- (3) Where tenders are sought for the disposal of any property the provisions of Standing Orders 40 and 41 shall apply (so far as reasonably practicable) but as if in paragraph (3) of Standing Order 40 the word "highest" were substituted for the word "lowest" and paragraph (3) of Standing Order 41 were amended so as to specify those to be present at the opening of the tenders to be the Chief Fire Officer (or an officer designated by him) and the Clerk (or an officer designated by him).

45. COLLABORATION AND JOINT PROCUREMENT

- (1) The Authority may, upon the decision of the appropriate Officer, enter into a contract for the supply of goods or services or for the execution of works arranged for the Authority by a government department, by a local authority, another fire and rescue authority, a consortium of local authorities and/or fire and rescue authorities and/or other public authorities, or any other authority, company, body or consortium purporting to arrange such a contract on behalf of the Authority (whether specifically or by generic description), provided that:-
 - (a) the Authority is required to do so by Law; or
 - (b) the Authority is required to do so by a minister or government department; or
 - (c) this accords with a procurement strategy approved by a minister or government department, the South West Regional Management Board or the Authority; or
 - (d) the Chief Fire Officer and the Treasurer are satisfied that it would be in the interests of the Authority to do so.

and to do so would accord with the Procurement Regulations so far as applicable.

- (2) Where paragraph (1) of this Standing Order applies to a contract, the provisions of the following Standing Orders shall not apply, namely:-

Standing Orders 36 to 41 (inclusive) (other than paragraph (6) of Standing Order 41).

but the principles embodied in Standing Orders 40 and 41 shall be applied to any form of competition undertaken by the Authority in pursuance of such an arrangement in a manner approved by the Clerk.

- (3) Where the collaborative or joint procurement has established a framework contract containing more than one supplier where a preferred supplier has not been identified the provisions of Standing Orders 40 to 42 shall apply.

46. PREPARATION OF CONTRACTS AND SIGNATURE

- (1) Wherever practical, contracts shall be in writing. Every oral contract shall be confirmed in writing as soon as practicable.
- (2) The provisions of Financial Regulations relating to the official order system shall be followed.
- (3) Appropriate legal advice shall be sought through the Clerk before settling or agreeing the terms and conditions of written contracts except where approved standard terms and conditions are employed.

- (4) Every contract for the execution of works shall in appropriate cases provide for liquidated damages to be paid by the contractor in the event of the contract not being duly performed.
- (5) Every contract which includes provision for payment to be made to the contractor prior to the completion of the supply of goods or services or the completion of the execution of works shall, where required by the Treasurer, provide for security for the due performance of the contract.
- (6) In every written contract a clause shall be inserted to the effect that the Authority shall be entitled to cancel the contract and to recover from the contractor the amount of any loss resulting from such cancellation, if the contractor shall have offered or given or agreed to give to any person any gift or consideration of any kind as an inducement or reward for doing or forbearing to do or for having done or forborne to do any action in relation to the obtaining or execution of the contract or any other contract with the Authority or for showing favour or forbearing to show disfavour to any person in relation to the contract or any other contract with the Authority, or if the like acts shall have been done by any person employed by him or acting on his behalf (whether with or without the knowledge of the contractor), or if in relation to any contract with the Authority the contractor or any person employed by him or acting on his behalf shall have committed any offence under the Prevention of Corruption Acts 1889 to 1916, or shall have given any fee or reward the receipt of which is an offence under sub-section (2) of Section 117 of the Local Government Act 1972.
- (7) Subject to Standing Order 47, contracts shall be signed by the relevant Officer except that contracts for the acquisition or disposal of land as described in Standing Order 51 shall be signed by the Clerk.

47. SEALING OF DOCUMENTS AND CUSTODY OF SEAL

- (1) The common seal of the Authority shall not be affixed to any document unless the sealing has been authorised by a resolution of the Authority or of a committee or sub-committee with delegated powers in this behalf, but a resolution of the Authority (or of a committee or sub-committee) or a decision of an Officer acting under delegated powers duly authorising the acceptance of any tender, the purchase, sale, letting, or taking of any property, the issue of any stock, the presentation of any petition, memorial or address, the making of any contract, or the doing of any other thing, shall be sufficient authority for sealing any document necessary to give effect to the authorisation.
- (2) Contracts with a value in excess of £50,000 should be sealed.
- (3) The seal shall be attested by the Clerk provided that in any transaction to which The Regulatory Reform (Execution of Deeds and Documents) Order 2005 applies, the seal shall be attested by a Member of the Authority and the Clerk.
- (4) An entry of every sealing of a document shall be made and consecutively numbered in a book kept for the purpose and shall be authenticated by the person who has attested the seal.

- (5) The common seal shall be kept in some safe receptacle secured by a lock, the key of which shall be in the keeping of the Clerk.

48. INTERESTS OF OFFICERS IN CONTRACTS

- (1) If it comes to the knowledge of any officer that a contract in which the officer has any pecuniary interest, whether direct or indirect, has been, or is proposed to be, entered into by the Authority or any committee or sub-committee or officer, the officer shall as soon as practicable give notice in writing of the fact to the Authority. This requirement does not apply if the officer is a named party to the contract.
- (2) The Clerk shall record in a register to be kept for the purpose particulars of any notice given by an officer of any pecuniary interest in a contract, and the register shall be open during office hours to the inspection of Members of the Authority.
- (3) An officer shall not, under colour of their office or employment, accept any fee or reward whatsoever other than their proper remuneration.

(Note: The provisions of this Standing Order are drawn from section 117 of the Local Government Act 1972, which makes contravention of them a criminal offence).

49. AUCTIONS OF PROPERTY (OTHER THAN LAND OR BUILDINGS)

- (1) An Officer may with the prior approval of the Chief Fire Officer and the Treasurer bid at auctions for property (other than land or buildings) required for any of the Authority's functions provided:-
 - (i) the terms have been approved by, or on behalf of, the Clerk, and
 - (ii) the bid does not exceed the sum indicated by the Authority or appropriate Committee or Sub-Committee or where no such sum has been indicated the amount allowed in the Authority's approved estimates (subject to any allowance under the Authority's Financial Regulations) for that purpose.

50. APPOINTMENT OF CONSULTANTS

- (1) Consultants may be appointed at the discretion of the appropriate Officer, subject to compliance with Standing Orders 36 to 45, provided that the proposed expenditure can be contained within the approved estimates of the Authority or the proposed expenditure is otherwise permitted under Financial Regulations.
- (2) The appropriate Officer shall stipulate that prior approval is required for work additional to the original commission and such work shall not be undertaken unless the consultant has provided a prior estimate of the cost of the work and received written approval for the work.
- (3) A consultant shall not be engaged on a payment by time basis unless either it is the custom in the profession for payment for that kind of work to be on a time basis or a tender or quotation for the work cannot be obtained in any other way. In these cases an upper financial level should be set on the sum payable.

PART IV – LAND TRANSACTIONS

51. LAND

- (1) In this Part IV:- “land” has the meaning given in Section 205 of the Law of Property Act 1925. In particular, but without limiting that meaning, land includes buildings easements and options to dispose of or acquire an interest in land.
- (2) Reference to the acquisition of land includes the acceptance of gifts of land and the taking of leases, licences and easements or any other interest of or over any land (including buildings) or the taking of an option, whether by way of valuable consideration or exchange.
- (3) Reference to the disposal of land includes the granting of leases, licences and easements or any other interest of or over any land (including buildings) or the grant of an option, whether by way of valuable consideration or exchange.
- (4) “Valuer” means a suitably qualified and experienced person appointed by the Chief Fire Officer for the purpose of the relevant transaction.

52. ACQUISITION OF LAND

- (1) Before acquiring any land, the Authority or Committee or Sub-Committee or Officer acting under delegated powers shall consider an estimate by the Valuer of the value of the land concerned and shall not acquire land at a consideration in excess of that ultimately recommended by the Valuer or determined by the Lands Tribunal.
- (2) The consideration for any acquisition shall not exceed the amount allowed in the Authority’s approved estimates (subject to any allowance under Financial Regulations) for that purpose.
- (3) The terms of any acquisition shall be approved by the Clerk.

53. ACQUISITION OF LAND AT AUCTION

The Valuer may bid at auctions for land required for any of the Authority’s functions provided:

- (iii) the terms have been approved by or on behalf of the Clerk
- (iv) the bid does to exceed the sum indicated by the Authority or appropriate Committee or Sub-Committee or Officer acting under delegated powers or where no such sum has been indicated the amount allowed in the Authority’s approved estimates (subject to any allowance under the Authority’s Financial Regulations) for that purpose.
- (v) the amount of the consideration does not exceed the amount ultimately recommended by the Valuer.

54. MANAGEMENT OF ESTATE

The Chief Fire Officer is empowered:-

- (i) in accordance with appropriate professional advice, to determine any action as appropriate in connection with reviewing rating assessments, lodging objections, attending at valuation courts, dealing with tenants' / licensees' requests to assign or carry out improvements and requests to vary conditions of tenancies, or licences and to determine routine matters of estates management;
- (ii) in accordance with the advice of the Valuer to determine the rent or licence fee payable or receivable on review.
- (iii) In accordance with appropriate professional advice to authorise the grant of licences to use land of the Authority.

55. DISPOSAL OF LAND

- (1) Subject to Standing Order 54, the Authority or a Committee or Sub-Committee shall first approve in principle the disposal of any land.
- (2) The Chief Fire Officer shall, in accordance with appropriate professional advice, determine the method of disposal likely in the circumstances to achieve for the Authority the best price reasonably obtainable, and shall undertake such method of disposal unless the law requires otherwise.
- (3) No disposal shall be undertaken until a market valuation of the interest to be disposed of has been obtained from the Valuer.
- (4) Unless the law requires otherwise or the Authority or a Committee or Sub-Committee resolves specifically to the contrary, disposal of land shall be for the best price reasonably obtainable which shall not be less than the consideration ultimately recommended by the Valuer.
- (5) Where competitive sealed bids or offers are to be sought the principles embodied in Standing Orders 40 and 41 shall be applied to the competition in a manner approved by the Clerk, but subject to the requirements of paragraph (4) of this Standing Order to achieve the best price reasonably obtainable.
- (6) The terms for any disposal shall be approved by or on behalf of the Clerk.

PART V – MISCELLANEOUS

56 DUTIES OF CLERK AND URGENT ACTION

Unless otherwise provided, the Clerk shall, from time to time (after consulting the Chair of the Authority), take all necessary steps for protecting the interests or advancing the business of the Authority, including taking any necessary decisions or action required in cases of urgency; provided that the decisions or actions taken shall in all cases be reported to the next ordinary meeting of the Authority.

57 SUSPENSION OF STANDING ORDERS

- (1) Subject to paragraph (2) of this Standing Order, any of these Standing Orders may be suspended so far as regards any business at the meeting where its suspension is moved.
- (2) A motion to suspend any of the preceding Standing Orders shall not be moved unless there shall be present at least one-half of the whole number of the members of the Authority.

58 VARIATION OR REVOCATION OF STANDING ORDERS

- (1) Subject to paragraph (2) below, a motion to add to, vary or revoke these Standing Orders shall when proposed and seconded stand adjourned without discussion to the next ordinary meeting of the Authority.
- (2) Paragraph (1) of this Standing Order shall not apply to a motion to adopt recommendations contained in a written report submitted by the Clerk or Treasurer.

59 INTERPRETATION OF STANDING ORDERS

- (1) Any reference in these Standing Orders to the “Clerk”, “Treasurer” or “Chief Fire Officer” shall be deemed to include the duly authorised representatives of such Officers respectively. A list of duly authorised representatives for the purposes of these Standing Orders and the extent of their authorisation shall be maintained by the Clerk. Reference to the “Chief Fire Officer” is a reference to the Chief Fire Officer & Chief Executive for the time being.
- (2) Where the context admits, any reference in these Standing Orders to “the Chair” shall, in relation to proceedings at a meeting of the Authority be a reference to the person for the time being presiding at the meeting.

At any time when the office of Chair of the Authority is vacant or the office holder is absent or otherwise unable to undertake his responsibilities under these Standing Orders, those responsibilities may be undertaken by a person then holding the office of Vice Chair.

- (3) In these Standing Orders words importing the masculine gender shall include the feminine and vice versa.
- (4) Any reference in these Standing Orders to “the Act” is a reference to the Local Government Act 1972.
- (5) The ruling of the Chair as to the construction or application of any of these Standing Orders, or as to any proceedings of the Authority, shall be final.

60 DELEGATION

- (1) The Authority may discharge the powers and functions for which it is responsible through delegation to committees, sub committees or officers.
- (2) Delegation to committees or sub committees will be by Terms of Reference as determined by the Authority from time to time.
- (3) Delegation to officers will be by the Scheme of Delegation to Officers as determined by the Authority from time to time.
- (4) The Authority may revoke, revise, amend or alter the Terms of Reference or Scheme of Delegations in accordance with Standing Order 58.

FINANCIAL REGULATIONS

INTRODUCTION

The objective of this document is to set out a number of regulations which will ensure that public accountability and high standards of financial integrity are exercised in the use of the Fire Authority's funds. These regulations are to be operated in accordance with procedures laid down by the Treasurer, so as to enable him/her to fulfil his/her responsibilities as the officer charged with administering the Authority's financial affairs.

These Financial Regulations have been prepared to be helpful to both Members and employees. It is in their own interest to ensure that they are complied with and that accountability to the public is demonstrated.

Where in these Financial Regulations reference is made to "the Authority", this shall, where permitted by law, include a reference to a Committee, Sub-Committee or Officer to whom the relevant power is delegated.

Where the Chief Fire Officer (abbreviated from Chief Fire Officer and Chief Executive) or Treasurer are mentioned, this usually refers to the officer named or his/her representative(s). Where Internal Audit is mentioned this refers to the contractor engaged by the Authority to provide this service.

Compliance

Failure to comply with Financial Regulations, or the instructions issued under them, will constitute misconduct.

James Dack
Treasurer

ADMINISTRATION OF FINANCIAL AFFAIRS

A. General

1. The Treasurer may at times supplement these regulations by the issue of detailed accounting instructions/manuals for the management of the Authority's financial affairs. The Chief Fire Officer and managers will ensure that Financial Regulations, Standing Orders and accounting instructions/manuals are observed throughout the Authority and shall report forthwith to the Treasurer any breach.
2. The Authority shall appoint a Treasurer in accordance with the requirements of section 114 of the Local Government Finance Act 1988, and he/she shall advise the Authority, its Committees and Sub-Committees on all matters which affect or are liable to affect the Authority's finances or financial administration.
3. The Authority shall also appoint a Treasurer to be Treasurer of the Combined Fire Service Fund in accordance with the Avon Fire Services Combination Scheme.
4. All accounts which are required to be audited in accordance with legislation shall be approved by the Treasurer and all financial records subsidiary to those accounts shall be kept by the Treasurer or under arrangements approved by him/her.
5. The following principles should be observed in the allocation of accounting duties:

The duties of providing information regarding the sums due to, or from, the Authority and of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting or disbursing them.
6. The Chief Fire Officer, in consultation with the Treasurer, shall nominate officers of the Authority to organise and supervise the financial work of the Authority on a day-to-day basis.
7. The Chief Fire Officer shall inform the Treasurer of any matter which affects or is liable to affect the Authority's finances and no report on any such matter shall be submitted to the Authority, a Committee or Sub-Committee until the Treasurer has been consulted and has had the opportunity to comment on the full financial implications of the matter.
8. For the above purposes the Chief Fire Officer shall provide the Treasurer or his/her authorised representative with any necessary information and access to all documents and reports under his control.
9. The Chief Fire Officer shall provide the Treasurer with the names and specimen signatures of officers authorised by him/her to certify financial documents on his/her behalf and shall inform the Treasurer promptly of any amendments to such authorisation.
10. Financial records should normally be retained for two complete financial years plus the current financial year, except in the following specialist areas:

- (1) VAT. See Section 3, Page 29
- (2) Tax and Superannuation. See Payroll, Paragraph 9, Page 22
- (3) Contracts. See Paragraph 8, Page 9
- (4) Insurance. See Paragraph 7, Page 28.

B. Forward Planning

1. Each year the Treasurer shall submit to the Authority an appraisal of the current financial position of the Authority together with an assessment of those factors likely to affect the Authority's financial arrangements for the following financial year, and subsequent years where appropriate, with a view to the determination of the Authority's medium term overall financial and other objectives. Such financial appraisals may be submitted to the Authority at more frequent intervals as necessary.
2. A three year capital programme shall be prepared by the Chief Fire Officer, in consultation with the Treasurer, for the information of the Authority, including details relating to each individual scheme/project for the development of services together with an appraisal of the effect of such programmes on the future revenue expenditure of the Authority. The detailed programmes shall be submitted to the Authority for consideration and approval bearing in mind overall policy and financial implications, but the expenditure will be subject to the approval of the annual capital budget.

C. Annual Budgets

Capital

1. The Chief Fire Officer and Treasurer shall submit to the Authority details of capital schemes that are proposed for the financial year as part of the budget process.
2. Upon receipt of details of the Authority's supported borrowing information, and any proposed prudential borrowing, the Chief Fire Officer, in consultation with the Treasurer, shall advise the Authority of the financial implications in relation to the proposed capital expenditure plans submitted.
3. The Authority shall consider the proposed capital plans individually and in aggregate in the light of the Authority's overall financial position and may amend such plans in determining its overall programme for the year.
4. No capital scheme shall be considered unless it has been approved as part of the budget process or subsequently, and both capital and revenue resources are available.

Revenue

1. In conjunction with the preparation and submission of draft revenue budgets to the Authority, the Treasurer, in consultation with the Chief Fire Officer, shall submit a medium term financial plan to the Authority including a draft summary of those revenue budgets together with the forecast of the likely funding requirement which would be needed in the light of such draft budgets. The Authority may make such decisions as it considers appropriate.

2. The Chief Fire Officer and the Treasurer shall prepare revised estimates of revenue expenditure for the current year and a draft budget for the following financial year for submission to the Authority as appropriate.
3. The base budget shall, in general, reflect the continuation of existing services at their current level, and include for other items already specifically approved by the Authority or arising from past decisions of the Authority.
4. Following the submission of the report referred to in 1 above, and having regard to the discussions regarding the medium term budget strategy, both additions and reductions may be submitted with the base budget provided that they are separately identified and the Chief Fire Officer furnishes such information as the Treasurer may require in order to appraise each item financially. No financial commitment shall be entered into in respect of any such item proposed until the expenditure provided for in the budget has been approved by the Authority.
5. The draft budget shall be prepared by the Chief Fire Officer in conjunction with the Treasurer in a form to be determined by the Treasurer and shall be presented to the Authority by such date(s) and in accordance with such other requirements as the Authority may specify.
6. The Authority shall consider the draft budget in the light of the Authority's overall financial position, and the Authority may amend such draft budget.
7. The Chief Fire Officer and Treasurer shall jointly present to the Authority a statement of the precept to be issued on the unitary authorities in order to meet the recommended budget.

D. Authorisation of Expenditure and Income

1. Subject to the following provisions of this section, the inclusion of an item in an approved budget or revised budget shall constitute authority to incur relevant expenditure not exceeding the amount approved or receive relevant income of not less than the amount approved in the period covered by the budget.
2. The inclusion of an item in the Authority's approved Capital Programme shall confer authority to incur expenditure for which budgetary provision has been made on that part of the project to which the provision relates unless:
 - (i) the Authority determines otherwise
 - (ii) any necessary ministerial approvals or other approvals have not been received
 - (iii) the cost of an item is estimated to exceed the budget provision by more than:

for schemes costing up to	£100,000	-	£10,000
for schemes costing over	£100,000	-	£25,000
3. No expenditure shall be incurred unless it is in accordance with all relevant statutory provisions, Standing Orders and Financial Regulations and it is necessary or desirable for the implementation of approved Authority policy.

4. In any circumstances where the Chief Fire Officer proposes a new policy or an alteration to an existing policy, no expenditure shall be incurred thereon until a written financial appraisal has been approved by the Authority.
5. Where the approval of an outside body is required to authorise expenditure, income or the means of financing expenditure, no such expenditure shall be incurred or income collected until approval, in writing, has been received from the relevant body.
6. All rents fees and charges receivable by the Authority other than recharges and those fixed by statute or by a binding legal agreement, shall be determined by the Authority or in accordance with arrangements approved by the Authority.
7. No expenditure shall be incurred on remuneration, pensions, gratuities or other emoluments to employees or former employees of the Authority other than in accordance with binding national or local agreements or in accordance with the Authority's resolutions on staffing matters.

E. Budgetary Control

1. The Chief Fire Officer has primary responsibility for ensuring budgetary control. Budgets shall be the responsibility of a designated budget holder as agreed between the Treasurer and the Chief Fire Officer. The budget holder is responsible for managing net expenditure in accordance with budgetary provision.
2. The relevant manager may authorise virement between budget holders for an amount up to £10,000 or 10% of a budget, whichever is the greater. Virements in excess of this sum may be approved by the Chief Fire Officer and notified to the Treasurer.
3. The Fire Authority will be advised of major changes as part of the monitoring process.
4. All virement proposals must comply with the following:

No virement may:
 - (i) add to the Authority's net commitments in future years
 - (ii) relate to projects financed by grants or outside bodieswithout first notifying the Treasurer and obtaining the consent of the Authority.
5. Virement from revenue to capital can only be approved with the consent of the Authority.
6. Where the estimated cost of a capital/leased item exceeds the budgetary provision by more than £10,000 for schemes costing up to £100,000 or by more than £25,000 for schemes costing more than £100,000, the Chief Fire Officer, in consultation with the Treasurer, shall seek approval of the Authority to the use of resources if he/she wishes to proceed with the scheme.

7. The Chief Fire Officer and the Treasurer will monitor all variations to the approved budget, and report on a regular basis all such variations to the Authority. The reports should include all variations for inflation, and all variations or potential variations identified from monitoring of income and expenditure. A short commentary drawing attention to items of significance should be included.
8. The Chief Fire Officer and Treasurer shall, at such intervals as may be agreed with the Treasurer, report to the Authority on the progress of the capital programme, in a format agreed with the Treasurer.

F. Final Accounts

1. In line with legislative requirements, the Treasurer shall submit to the Authority the Authority's final accounts for the previous year. A copy of the external auditor's certificate and any report referred to in the certificate shall be submitted at the relevant time.

G. Risk Management – Financial Systems

1. Financial Systems will be met by the Authority's Financial provider who will develop a risk based approach to determine the priority of audits on a year by year basis.
2. Additionally, this Authority will have in place a Corporate Risk Register, which will be available on the Authority's intranet site. It is important to have regard to the controls set out in these and attention will be drawn to them. The register will be presented to the Authority and revised quarterly.
3. A risk assessment will also be undertaken as part of the budget process. The Authority's IRMP will be reviewed regularly and the budget report to the Authority will contain a section outlining key financial risks with their mitigation. These should all be read in conjunction with Finance Regulations.

INTERNAL AUDIT

1. To comply with Regulation 6 of the Accounts and Audit Regulations 2003 made under Section 27 of the Audit Commission Act 1988 the Treasurer shall be responsible for maintaining an adequate and effective internal audit of the Authority's accounting records and control systems. Internal Audit shall comply with the current Auditing Practices Board Auditing Guidelines in undertaking its functions.
2. The responsibility of Internal Audit is to review, appraise and report upon:
 - (i) the soundness, adequacy and application of financial and other management controls;
 - (ii) the extent of compliance with, and relevance and financial effect of, established policies, plans and procedures;
 - (iii) the extent to which the Authority's assets and interests are accounted for and safeguarded from losses of all kinds arising from:
 - (a) fraud and other offences,
 - (b) waste, extravagance and inefficient administration, poor value for money or other cause;
 - (iv) the suitability and reliability of financial and other management data developed within the Authority.
3. The rights which are accorded to the Treasurer and his/her authorised representatives, by the Accounts and Audit Regulations, and by the Authority, in order to discharge these responsibilities are:
 - (i) to enter any operational or administrative premises of the Authority at any time on production of evidence of identity;
 - (ii) to call for, to examine, and, where necessary, to copy or retain, all records which in his/her opinion relate to the accounts and the financial administration of the Authority. The right of examination of records for audit purposes includes the right of the Treasurer, or his/her authorised representative, to independent access to such computers, computer applications and the output therefrom as the Treasurer considers necessary;
 - (iii) to require from any employee such information and explanations as he/she considers necessary for audit purposes;
 - (iv) to require any employee of the Authority to produce or account for cash, stores or any other property of the Authority which has been entrusted to his/her custody;
 - (v) to examine any work or services carried out for the Authority by an employee or contractor, and any goods purchased on behalf of the Authority or issued from store.

4. Whenever any matter arises which involves, or potentially involves, an irregularity concerning cash, stores, property or administration of the Authority's financial affairs, the Treasurer shall be informed immediately and shall take such further action, by way of investigation and report as he/she considers appropriate in consultation with the Chief Fire Officer and the Clerk to the Fire Authority.
5. Internal Audit also liaises with the external auditor to ensure best use of audit resource.

CONTRACTS

1. Every formal contract made by the Authority whether for goods, works or services, must comply with the Standing Orders relating to contracts which the Authority has adopted and conform to any standard form of contract prescribed by the Authority. These notes are supplementary to the approved Standing Orders and should not be read as amending them in any way.
2. Every variation on a contract, except in the case of quantities exceeding or being less than those specified in the bill of quantities, shall be authorised by the Chief Fire Officer or other responsible officer .
3. For each contract, whether formal or by official order, related to building construction and engineering works, the following minimum details shall be recorded:
 - (i) **Standing Data** – Project Title, Contractor, Contract Sum, Retention Percentage, Form of Contract.
 - (ii) **Payment Data** – Valuation Number, Date Authorised for Payment, Amount Paid, Amount of Retention, Amount of VAT.

This is an important element of financial control, will act as a control on payments and will supplement contract information maintained by the Authority's authorised officer.

4. Payment certificates must be authorised only by the Chief Fire Officer or an employee nominated by him/her, by arrangement with the Treasurer or Business Services Manager.

It is the responsibility of the employee concerned to ensure that payment certificates are processed in time for payment to be made according to the terms of the contract.

5. It is the Chief Fire Officer or his authorised representative's responsibility to ensure that the final account for any contract is, in all respects, properly payable.
6. Where an architect, engineer or other consultant, not in the permanent employment of the Authority is engaged to supervise a contract, it shall be a condition of his/her engagement that he/she should implement this section of the Regulations in all respects as if he/she were a permanently appointed employee of the Authority.
7. For contracts under seal, all contract files, including interim valuations variation orders and correspondence, must be retained for twelve years from the date of the final payment.

Where contracts are not under seal this period is reduced to six years.

Tender opening summaries must be retained by the Clerk for a period of twelve years.

8. The Business Services Manager shall be informed as soon as possible of all contracts, agreements, awards and other instruments involving the payment

or receipt of monies on behalf of the Authority, and the contract documents shall be made available for inspection.

9. The Chief Fire Officer or other duly authorised officer, shall deduct from amounts certified for payment such sums as the Authority may be entitled to deduct as a result of delay by the contractor in completing the contract. The amount of such deduction shall not be remitted without the approval of the Authority after consideration of a report by the Chief Fire Officer.
10. These rules may be subject to variation as government rules change and need to be read in conjunction with the procurement guidelines set out in standing orders.

ORDERS FOR GOODS, WORKS AND SERVICES

1. Official Orders must, whether manually or automatically produced, be in a form approved by the Treasurer and must comply where appropriate with Standing Orders relating to Contracts. In particular, Official Orders must:
 - (i) specify the nature and/or quantity of goods, work or services required and any contract or agreed prices or other times of sale;
 - (ii) direct that invoices should be rendered to the Authority as soon as possible after delivery of the goods or completion of the work or service, or as otherwise specified;
 - (iii) where pre-printed be serially numbered and kept in the safe custody of an authorised employee charged with the duty of security and proper issue of order pads to nominated employees. For computerised ordering systems all necessary measures should be taken to ensure that a similar level of security applies as would if manually prepared orders were in use.
2. Manually produced orders shall be signed by the Chief Fire Officer or such employees specifically authorised for this purpose. Computer produced orders shall be approved by employees specifically authorised by the Chief Fire Officer for this purpose and shall bear the printed name of the authorised employee. A record of the specimen signatures of the employees authorised to sign orders shall be advised to the Finance Manager and be maintained by Internal Audit. The Chief Fire Officer should inform Audit of any changes, after taking the following into account:
 - (i) an employee authorised to sign official orders must **not** also be authorised to certify accounts for payment;
 - (ii) no employee shall sign in any name other than his/her own;
 - (iii) facsimile signatures shall not be used without the prior approval of the Chief Fire Officer;
 - (iv) when signing an order, employees should ensure that the goods or services are necessary for the discharge of the responsibilities of the Authority, that the relevant statutes, Standing Orders and Financial Regulations have been complied with and that there is a provision for the cost within the budget (or it is covered by a special financial provision).
3. Any alteration to an official order shall be authorised by the signature of an officer who is authorised to certify such an order.
4. The Chief Fire Officer shall endeavour to secure the best value for money by establishing, where possible, cost limits, making use of goods and services supplied by other Local Authorities, Central Government and through the use of appropriate Consortia.
5. Official Orders are to be issued for all goods, work and services required with the exception of:

- (i) rents, rates, public utility services, allowances to Members and employees, and other items of an obligatory or continuous nature;
- (ii) purchases from **imprest accounts**;
- (iii) variations from **formal contracts** authorised by Variation Orders in writing, in accordance with Section 2 of the part of the Regulations dealing with Contracts.

Any other exceptions shall be by specific agreement between the Chief Fire Officer and the Treasurer.

6. In cases of urgency an oral order may be given by an employee authorised to issue Official Orders. Oral orders should be kept to a minimum and should be confirmed either the same, or next, working day by written orders which should be marked accordingly.
7. The Chief Fire Officer shall supply to the Treasurer, in a form and at agreed intervals details of outstanding financial commitments for incorporation into reports on the Authority's financial position.

STORES AND INVENTORIES

1. The Chief Fire Officer shall be responsible for the care and custody of stores and equipment used by the Authority.

He/she should ensure that stocks and stores are not carried in excess of economic requirements and that physical stock checks are carried out at proper intervals.
2. Records are to be maintained by the Authority in a form approved by the Treasurer, of items held in store pending use, showing receipts, issues and balances in hand. The Business Services Manager will maintain financial stores' control accounts where appropriate and may prescribe general principles governing issue pricing and the level of stocks.
3. The Chief Fire Officer shall maintain inventories of Authority property in his/her custody such as computers, equipment and other moveable items which are not subject to the stores accounting procedure prescribed in Paragraph 2 above, and shall ensure that periodical checks of equipment against the inventories are carried out. The maintenance of such inventories is particularly important in connection with potential insurance claims.
4. Attractive, desirable and portable items, e.g. personal computers etc shall be clearly marked as being the property of the Authority, in accordance with the guidance issued from time to time by Internal Audit.
5. In line with the requirement for the Authority to maintain an asset register, and in order to comply with capital accounting requirements, inventories should include for each item information relating to date of purchase, cost, location and any technical features that might affect its value or usefulness.
6. The Treasurer or his/her authorised representative is entitled at any time to enter any operational or administrative establishment of the Authority upon production of evidence of identity to check stocks of stores and materials, to audit the relevant accounts, to check other equipment and the relevant inventories, and to call for such information and explanation as he/she deems necessary for costing, accounting or security purposes.
7. The Chief Fire Officer shall as required provide the Treasurer with a certificate of the value of stocks and stores held.
8. All stock shall be counted or measured at intervals of not more than twelve months.
9. Adjustments of deficiencies or surpluses on stocks or disposal of surplus, obsolete or damaged stock shall not be made without the agreement of the Treasurer, with whom the method of disposal shall also be agreed prior to disposal.
10. Officers authorised to approve disposal of recorded items shall arrange for continual updating of inventories. No asset shall be disposed of without prior notification to the Treasurer, who for assets subject to a lease agreement, shall be responsible for notifying the Leasing Company and obtaining their consent to disposal.

11. The Chief Fire Officer shall be responsible for maintaining a terrier of all land owned by the Authority, including location, extent and all interests therein including tenancies granted and rents receivable.
12. The Chief Fire Officer shall promptly notify the Clerk to the Authority of any acquisition or disposal of land, or interest in land. Negotiations on the Authority's behalf shall be the responsibility of the Clerk to the Authority.
13. The Clerk to the Authority shall be responsible for making arrangements for the safe custody of all deeds appertaining to land or property owned by the Authority.
14. The Authority's assets shall not, without the specific authorisation of the Chief Fire Officer, be used for any purpose other than in the discharge of the Authority's functions. Where any such other use results in additional cost being incurred or income forfeited by the Authority, the Treasurer should be consulted and the user shall be required to pay to the Authority the full amount of such additional costs or lost income unless after considering a report from the Chief Fire Officer, the Authority decides otherwise.
15. Except in the performance of his/her official duties or in accordance with local Conditions of Service no employee shall have use of the Authority's services or facilities other than on the same terms as a member of the public.

PAYMENT TO CREDITORS

1. These Regulations have been prepared based on the use of distributed computer input to the Creditors system.
2. All cheques in respect of payment to creditors, with the exception of payment from Imprest Accounts, will be drawn by the Treasurer.
3. Invoices shall not be made out by/to officers of the Authority except in circumstances approved by the Treasurer.
4. Details of properly authorised payments must be submitted to the Creditors System which processes payments on a daily basis, subject to the contractual terms of the creditor. The Authority should endeavour to input invoices well before the required payment date. The Authority must pay particular attention to accounts that are subject to discounts if paid within a certain time.
5. For exceptionally urgent circumstances the system contains a facility to make a payment the next day. However, the normal arrangements will apply whenever possible.
6. All payment records being input to the system must be certified by those employees who have been specifically assigned delegated authority to do so by the Chief Fire Officer. A record of employees so authorised, together with specimen signatures, approved by the Chief Fire Officer must be submitted to the Internal Audit Section for approval, and to Account Services.
7. In delegating such authority employees authorised to certify invoices must **not** also be authorised to certify official orders, unless prior approval of the Internal Audit has been obtained. In addition employees authorised to certify invoices should not normally be authorised to input invoices into the system. The system will not accept invoices input and authorised by the same employee.
8. The certification of the Chief Fire Officer, or his/her authorised employee, shall be deemed to cover the following matters:
 - (i) that the payment is properly the liability of the Authority and where in respect of goods or services that they have been properly ordered;
 - (ii) that the goods have been received, examined and approved as to quality and quantity;
 - (iii) the work done or service rendered has been satisfactorily carried out and, where applicable, the materials used were to the requisite standard;
 - (iv) that the prices are in accordance with the contract or quotation or if there is no contract or quotation, that the prices are otherwise reasonable;
 - (v) that the account is arithmetically correct;
 - (vi) that the appropriate deductions have been made for discounts;

- (vii) that, where applicable, the goods have been recorded on the Authority's inventory, stores records and any other appropriate records;
- (viii) that payment has been entered on the copy order, computer system or appropriate record and that no part of the account has been included in any other account or certificate previously authorised for payment;
- (ix) that the expenditure has been properly coded;
- (x) that the expenditure is within the estimates or is covered by special financial provision and is in accordance with these Regulations;
- (xi) that where a payment includes Value Added Tax, in accordance with HM Customs and Excise Regulations:
 - (a) the invoice is a tax invoice, or
 - (b) for construction industry payments, an authenticated receipt will be obtained, or
 - (c) for payments made in advance of services/goods being received, a tax receipt will be obtained.

From time to time the Treasurer may issue instructions about the extent to which these checks can be disregarded for small amounts.

9. Any special authority needed has to be obtained prior to any goods or services being ordered and the invoice marked off against Minutes or other authorisation.
10. Where a payment is made to a sub-contractor in the construction industry, who does not possess an appropriate exemption certificate, such payment will be treated as entirely labour, and tax deducted at the current rate, unless the sub-contractor clearly identifies the materials element, and such element is considered reasonable. To assist in the Authority's compliance with the Finance Act the Authority should whenever possible identify the invoice as being payable to a sub-contractor.
11. At the end of each financial year, as required by the Treasurer, the Chief Fire Officer shall list all accounts for inclusion as creditors in the final accounts for that year.
12. Any amendment allowable under Value Added Tax regulations to an invoice shall be made in ink and initialled by an authorised officer, stating briefly the reasons where they are not self-evident.

IMPREST ACCOUNTS

1. The Treasurer may, at his/her discretion, make imprest advances to employees for the payment of minor items of expenditure of the Authority. The amount of such advance, and any subsequent increases will be approved by Internal Audit.
2. An employee to whom an imprest advance is made must:
 - (i) obtain and retain vouchers to substantiate each payment from the imprest. Particular care should be taken to obtain a VAT invoice when this tax is charged;
 - (ii) ensure the safe custody of imprest cash by keeping it securely locked away, preferably in a safe; guidance on this matter can be obtained from the Internal Audit;
 - (iii) restrict the amount of each separate payment to such limit as may be prescribed from time to time by the Treasurer (at present £250). This limit may, if required, be exceeded when reimbursing employees for claims for subsistence allowances;
 - (iv) have due regard, where appropriate, to the part of these Regulations dealing with **Budgetary Control**;
 - (v) produce, upon demand, to the Treasurer or Internal Audit cash and/or vouchers to the total of the imprest;
 - (vi) where an imprest is operated through a bank account, ensure that the account remains in credit, and that the procedures set out under **banking arrangements** in these Regulations are followed.

Arrangements have been made with the Authority's bankers that all imprest account cheques should bear the signatures of two responsible employees. A record of names and specimen signatures is maintained by Internal Audit.
 - (vii) reconcile and balance the imprest at least monthly. Periodic checks should be made by a senior officer to ensure that this is being properly carried out.
3. The Treasurer will maintain a record of all imprest advances made and periodically review the arrangements for the safe custody and control of imprest advances. Reimbursement will be made by the Treasurer to imprest holders as often as may be necessary to restore the imprests. Imprest holders will be expected to submit vouchers in support of requests for reimbursement.
4. No receipts are to be credited to any imprest other than reimbursements received from the Treasurer.
5. Under no circumstances should personal cheques be cashed or money borrowed from imprest accounts.

6. The rules prescribed in Paragraphs 1 to 5 of this part of the Regulations are also applicable to sub-impressts forming part of a main imprest.
7. The Treasurer may, at any time, require the imprest holder to return the imprest together with relevant vouchers or to provide a certificate for the imprest held.

COLLECTION OF INCOME / DISPOSAL OF ASSETS

1. All books and forms of account and all official forms or books, licences, tickets and all documents or vouchers or tokens representing receipts or money or money's worth shall be in a form approved by the Treasurer. The arrangements for ordering and control of such receipts, forms, books and other documents shall be subject to the approval of the Treasurer. All receipts and issues of such documents shall be properly recorded and acknowledged in a manner approved by the Treasurer. No receipts shall be given except on an authorised form.
2. All moneys received on behalf of the Authority shall be properly safeguarded (normally kept in a safe or locked receptacle). Employees must ensure that keys entrusted to their custody are held at all times under their personal control. Nominated substitute key holders should be available in the absence of the principal holder. Income shall be paid in daily, or at such intervals as the Treasurer, in consultation with the Chief Fire Officer, may approve. Banking must always be intact, i.e. to include all moneys received that day (or other agreed period).
3. All monies collected shall be in accordance with current rents, fees and charges approved by the Authority or fixed by statute or contract and the Treasurer shall be notified promptly of any amendment of a sum previously notified as due. Before the Authority is recommended to introduce, revise or discontinue scales of charges or tariffs, whether as part of the annual budget process or otherwise, the Chief Fire Officer shall consult the Treasurer.
4. Every employee paying money into a bank must comply with the requirement to enter on a paying-in slip and on the counterfoil or duplicate thereof, details of the payment including for each cheque:
 - (i) the amount of the cheque; and
 - (ii) some references (such as the number of the receipt given or the name of the debtor) which will connect the cheques with the debts discharged by payment.

All payments into bank must be made at the Authority's bankers or nominated agents unless otherwise approved by the Treasurer. Refunds of overpayments must be made through the Creditors system and not out of income.

5. Third-party cheques should only be accepted where the cheque is from an approved source, i.e. utility undertaking and where it is used in full or part settlement of an Authority debt. In no circumstances should they be cashed, or be accepted and change given. Under no circumstances should personal cheques be cashed or money borrowed from income collected.
6. Disposal of property (other than land), obsolete vehicles and plant, stores, old materials and scrap, shall not be made, unless at least three tenders are first sought, except where the Treasurer and Chief Fire Officer have approved other arrangements for a particular sale, a particular type of sale or other disposals (e.g. gifts). For assets with a value in excess of £10,000, unless three tenders are sought, Fire Authority approval must also be obtained. The

procedures for receipt, opening and acceptance of tenders shall be as described in the Standing Orders relating to contracts.

7. All invoices for income due to the Authority shall be prepared immediately they are due in a manner approved by the Treasurer, and the detail shall be supplied to the Treasurer in a manner prescribed by him/her for collection purposes. Instructions for the cancellation or reduction of invoices for income must be authorised by the Chief Fire Officer or such member of his/her staff specifically designated by him/her for that purpose, as agreed with the Treasurer. No employee shall sign in any name other than his/her own and facsimile signatures shall not be used.
8. All cash surpluses shall be paid in and reported to the appropriate senior officer.
9. Every transfer of official money, from one employee to another, shall be evidenced in the records of the Authority by the signature of the receiving employee and retained for a period similar to that of other cash records.
10. Proper arrangements should be made for the receipt, opening and discharge of post containing remittance at the offices of the Authority. The opening of the post should be in the presence of at least two persons. A book or sheet should be kept in which details of the remittances are recorded. A discharge should be given when the remittances are handed over to a 'cashier' for receipting and banking.
11. No debt once correctly established and due to the Authority shall be discharged other than by payment in full except by a resolution of the Authority or at the discretion of the Treasurer for sums up to £5,000.
12. At the end of each financial year, the Chief Fire Officer will be required to supply the Treasurer with lists of outstanding debts to be brought into account in the Final Accounts of the year.

BANKING ARRANGEMENTS AND FOREIGN CURRENCY

1. All arrangements with the Authority's bankers, or with any other bank or building society, for the operation of bank accounts in the name of the Authority are to be made through the Treasurer, who may prescribe rules concerning the number, amount and type of transactions which are to be passed through any such account.
2. The Treasurer shall be responsible for making proper arrangements for secure ordering, storage, processing and issue of cheques.
3. All cheques shall bear the manuscript or facsimile signature of the Treasurer or other officer authorised by the Authority.
4. The Treasurer shall arrange such safeguards as he/she considers necessary and practicable to ensure that cash receivable by the Authority is banked to the credit of the Authority and that cheques drawn on the Authority's bank accounts are properly vouched and recorded. Under no circumstances should receipts belonging to the Authority be banked to the credit of a personal bank account of an employee or agent of the Authority.
5. Any reference in this Section of the Regulations to bank accounts or cheques shall be deemed to include Girobank accounts, payment orders, standing orders and direct debits, and any reference to the Authority's bankers shall be deemed to include the Girobank in respect of Giro accounts.
6. Personal cheques of Members or employees of the Authority are not to be cashed.

PAYROLL

1. The Treasurer is responsible for all payments of salaries, wages, compensation and emoluments to employees of the Authority or their legal personal representatives.
2. In order to ensure correct treatment for tax and national insurance purposes all payments to employees, including casual employees, must be made via the payroll system, and 'cash in hand' and other non-PAYE payments are not permitted. All necessary personal records concerning pay, National Insurance, Income Tax and any associated matters must be maintained in accordance with arrangements to be prescribed by the Treasurer.
3. All payments to Government Agencies and to the Pension Authority associated with conditions of employment are to be made by the Treasurer.
4. The Chief Fire Officer will provide the Treasurer with whatever information is necessary for him/her to discharge these duties.
5. Appointments of all employees shall be made in accordance with the policies of the Authority and the authorised establishments, grades and rates of pay.
6. The relevant manager shall be responsible for the correct completion of time-sheets, incentive bonus claims and overtime claims by employees under his/her control and for the certification thereof by him/her or his/her authorised employees.
7. All time records or other pay documents shall be in a form prescribed or approved by the Treasurer and shall be signed by the individual employee as a true record and certified by the Chief Fire Officer or other authorised employee. Signatures shall be in manuscript and in the signatory's own name. The names of officers authorised to sign such records shall be forwarded to the Treasurer, together with specimen signatures, and shall be amended promptly on the occasion of any change.
8. The Chief Fire Officer shall be responsible for the submission of the relevant records within a timetable agreed by the Treasurer that is appropriate to enable him/her to process the information and make payments by the due dates.
9. All payroll records relating to Income Tax and National Insurance must be retained for six years to satisfy the requirements of the Taxes Management Act. Those records identifying pay received and superannuation contributions must be retained for ten years as they may be required for the information requirements of the Pensions Authority.

TRAVELLING, SUBSISTENCE AND MEMBERS' ALLOWANCES

1. Members
 - (i) Payments due to Members of the Authority will be made in accordance with the rates laid down by the Authority, upon receipt of the prescribed form duly completed by the Member concerned.
2. Employees
 - (i) All claims for payment of car allowances, subsistence allowances, travelling and incidental expenses shall be submitted, duly certified, in the appropriate form approved by the Treasurer and in accordance with the approved time-scales. The names of employees authorised to approve such records shall be sent to the Treasurer by the Chief Fire Officer together with specimen signatures and initials and shall be amended on the occasion of any change.
 - (ii) The certifying employee must ensure that the journeys were authorised, the expense properly and necessarily incurred, that the allowance/reimbursement is reasonable and is properly payable by the Authority, and must sign to this effect.
 - (iii) The claimant must sign to confirm the journeys were carried out on official business, that the mileages are correct and that any expenses were properly incurred.
 - (iv) Claims from employees must be paid through the payroll system wherever possible to ensure correct treatment for Tax and National Insurance purposes.
3. The Chief Fire Officer shall provide the Treasurer with the names of officers authorised to certify claims on his behalf. Certification of a claim shall signify that the Chief Fire Officer is satisfied that the allowances or expenses are properly payable by the Authority in respect of duties performed by the claimant.

COMPUTING AND INFORMATION TECHNOLOGY

1. The Treasurer shall be responsible for advising on the arrangements for processing financial data. Any proposals to develop or modify financial systems or to utilise financial information on local systems must be in accordance with the appropriate requirement for Financial Services.
2. The Information Technology Manager shall be responsible for the security and privacy of information held and processed on the central computer systems. Authority financial information held on such systems shall only be released to appropriate employees of the Authority, and to those employees authorised by the Treasurer.
3. It is the responsibility of the Chief Fire Officer with the relevant manager to implement computer security measures in line with the statutory requirements of current legislation.

SECURITY

1. The Chief Fire Officer shall be responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash, or other property under his/her control. He/she shall consult the Treasurer in any case where security is thought to be defective, where it is considered that special security arrangements may be needed or where proposed changes may affect security.
2. Maximum limits for cash holdings shall be agreed with the Treasurer and shall not be exceeded without express permission. Any monies held shall be properly safeguarded (normally kept in a safe or locked receptacle).
3. Passes and keys to safes and similar receptacles are to be carried on the person of those responsible at all times; the loss of any such keys must be reported to the Chief Fire Officer and the Treasurer immediately. Nominated substitute key holders should be available in the absence of the principal holder.
4. On leaving the Authority's employment or otherwise ceasing to be an authorised key or pass holder an employee shall hand such keys or passes to the Chief Fire Officer and obtain a receipt for them.
5. The Chief Fire Officer shall be responsible for ensuring that adequate procedures are in force to ensure that as an employee leaves the Authority's employment all Authority property including keys, passes, floats, identity cards, etc, are retained by or returned to the Authority.
6. The Chief Fire Officer shall be responsible for the security and confidentiality of all financial and related information under his/her control.

LOANS AND INVESTMENTS

1. The Treasurer shall be responsible for the sound investment of all funds and temporary surpluses and for all borrowing on behalf of the Authority required for efficient day to day cash management in accordance with the Authority's Annual Investment Strategy.
2. Full and accurate records of all investments and borrowing shall be maintained and the Treasurer shall ensure safe custody of all securities, bonds, certificates and other documents.
3. The Treasurer shall, as required, report to the Authority with appropriate statements relating to investments and borrowing.
4. The Fire Authority has adopted the CIPFA code of practice for Treasury Management in the Public Services. This is effectively followed through the Authority's contract for the provision of financial services and through its adoption of the code.
5. This includes the maintenance of a treasury management policy statement and suitable treasury management practice together with an annual strategy plan and report.

ASSET LEASING

1. Leasing is a method of providing assets which does not involve borrowing. The type of lease normally arranged is an Operating Lease:

Operating Lease

This is effectively a form of hire. After an initial primary term the lease can be renewed for further terms of either short or long duration. Rentals during this renewal period are based on the then market value of the asset. At the end of this term the right to use and possession of the asset reverts to the lessor. Contract hire and certain forms of rental agreements are forms of operating lease and as such must comply with legislation. The anticipated value of the asset on expiry of the lease must be at least 10% of its original capital cost. Confirmation of this may be required, in writing, by the Treasurer.

2. Under current capital controls, options now also include finance leases or prudential borrowing. Under leasing arrangements the Authority does not own the asset.
3. The Treasurer will consider value for money and capital issues when further potential leasing arrangements are being considered. Generally, however, leases do result in a tax advantage to the lessor and this is reflected in the rental quoted.
4. Leasing arrangements can only be negotiated on behalf of the Authority by the Treasurer and all agreements must be signed by the Treasurer.

INSURANCES

1. The Treasurer is responsible for arranging insurance cover on behalf of the Authority, excluding any insurance under contracts which is the responsibility of the contractor.
2. The Treasurer will hold in safe custody all insurance policies of the Authority, and arrange for payment of premiums by the due date.
3. With regard to the insurance of property, and any other insurable risks appropriate to the Authority's services, it is the duty of the Chief Fire Officer to:
 - (i) periodically review insurance cover;
 - (ii) inform the Treasurer promptly of any additions or reductions of cover which may be necessary;
 - (iii) inform the Treasurer promptly of any circumstances which necessitate the submission of a claim.
4. With regard to the insurance of buildings, it is the duty of the Chief Fire Officer to inform the Treasurer promptly of any changes in the fabric, use or contents of any building which may affect its valuation for insurance purposes.
5. It is the duty of the Treasurer to assess insurance cover on buildings in the light of notifications under paragraph 4 above, periodically to undertake a general revaluation of the Authority's buildings, and to arrange promptly for appropriate amendments to insurance cover.
6. The Treasurer is responsible, in consultation with the Chief Fire Officer, for submitting and agreeing insurance claims with external insurers.
7. Insurance records relating to liability policies and related correspondence must be retained indefinitely. Documents relating to other policies and internal funding arrangements must be retained for six years.
8. The Treasurer shall keep a register of all insurances effected by the Authority and the property and risks covered thereby and annually provide the Chief Fire Officer with a statement of all insurances in force in order that they may be jointly checked and reviewed.
9. The Chief Fire Officer shall consult with the Treasurer and the Clerk to the Fire Authority in respect of the terms of any indemnity which the Authority is requested to give.

VALUE ADDED TAX

The Chief Fire Officer is responsible for providing information to enable the Treasurer to maintain proper VAT records and ensure that returns are made to H M Customs and Excise in accordance with prescribed regulations.

It is the responsibility of the Chief Fire Officer to ensure the following:

1. Input Tax

- (i) Where creditors invoices include VAT, in accordance with H M Customs and Excise regulations, the following conditions are satisfied:
 - (a) the invoice is a tax invoice; or
 - (b) for construction industry payments, an authenticated receipt will be obtained; or
 - (c) for payment made in advance of services/goods being received, a tax receipt will be obtained to enable the necessary adjustments to be made;
 - (d) the VAT included on a creditor's invoice is identified and coded correctly;
 - (e) that VAT invoices are processed expeditiously and are not unduly delayed.

2. Output Tax

- (i) Where services provided are subject to VAT in accordance with H M Customs and Excise regulations, then proper VAT invoices are raised having due regard to the relevant tax points.
- (ii) All tax invoices raised are processed expeditiously.
- (iii) Cash income received, where such income includes VAT, is correctly analysed and processed in the normal way.

3. Retention of Documents

All documents identifying VAT transactions, including proof of payment and banking records, must be retained for six years to satisfy the requirements of H M Customs and Excise.

FINANCIAL INDUCEMENTS, GIFTS, HOSPITALITY

1. The public is entitled to expect conduct of the highest standard from employees of the Authority. Public confidence in the integrity of such employees will be shaken by the least suspicion, however ill-founded, of influence being exerted on Authority expenditure by improper motives.
2. An employee shall not act in an official capacity in connection with any matter in which he/she or a close relative has a personal interest.
3. Except as may be specified in Conditions of Service or by the Authority an employee shall not accept any reward from any person in connection with his/her official duties nor use his/her position of employment with the Authority for personal gain.
4. Full details are available in Brigade Orders.
5. Promotional Offers

Employees responsible for the purchase of goods and supplies on behalf of the Authority should note that any promotional offers given by suppliers are the property of the Authority. These promotional offers normally take the form of a free gift, a holiday offer or vouchers towards goods. The Chief Fire Officer will decide on how any promotional offers are to be used to the benefit of the Authority.