

HEAD OF FINANCE

The chief financial officer must be qualified through membership of a specified professional accountancy body

1. As Section 151 Officer

- I. To determine methods for the proper administration of the council's financial affairs.
- II. To determine when it is necessary to report to the full Council (or to the Cabinet in relation to an executive function) and Council's external auditor if he or she considers that any proposal, decision or course of action will involve incurring unlawful expenditure, or is unlawful and is likely to cause a loss or deficiency or if the Council is about to enter an item of account unlawfully.

Financial Management

- I. To determine and maintain adequate and effective systems of internal audit for their accounting records and control systems
- II. To determine systems required to carry out the Council's obligations under the Accounts and Audit Regulations including the need to maintain an adequate system of internal audit.
- III. To determine and issue guidelines, as necessary, in respect of finance.
- IV. To determine methods and take action to manage: the Council's funds and accounts; reserves and provisions; any trusts held and any pension fund affecting Council employees.
- V. To determine arrangements for the billing, collection, recovery and writing off of Council Tax, Non Domestic Rates and other amounts or debts due to the Council.
- VI. To determine when and how to borrow and repay debt on behalf of the Council.
- VII. To determine when and how to invest monies on behalf of the Council.
- VIII. To determine interest rates charged for amounts borrowed and lent by the Council.
- IX. To determine when to sign bond certificates on behalf of the Council.
- X. To determine the parameters for the officer car loan scheme.
- XI. To sign cheques and pay amounts due on behalf of the Council.
- XII. To determine operational actions in relation to collection and debt recovery in connection with sundry debts and mortgages, including the writing off of debt.
- XIII. To determine and make adequate and secure arrangements for the collection and banking of cash.
- XIV. To determine circumstances in which to write off irrecoverable debts
- XV. To determine the method of finance for individual projects in the Capital Programme.
- XVI. To administer the Members' Allowance Scheme.
- XVII. To administer the spending of the Church Funds
- XVIII. To determine the Tax base.
- XIX. To determine expenditure of any amounts from contingencies in consultation with the Chair of the Cabinet and the Head of Paid Service
- XX. To review and determine changes in Contract Standing Orders and / or Financial Regulations for recommendation to the Council
- XXI. To review and determine detailed procurement guidelines and processes
- XXII. To determine and undertake anti-fraud measures, including data matching

3. Local Taxation

- a. To take all decisions required for local Non-Domestic Rating List and Council Tax Valuation List display and public inspection and to update and maintain the accuracy of the lists throughout the period that they are effective.
- b. To determine methods to compile and maintain records of persons liable for Non-Domestic Rates and Council Tax.
- c. To determine when and how to serve demand Notices on all persons liable to pay Non-Domestic Rates and Council Tax, detailing the payments required.
- d. To determine all appropriate actions under statute and regulations to collect and enforce the payment of Non-Domestic Rates and Council Tax.
- e. To determine when to make application to the Magistrates Court for liability orders to be made against defaulters.
- f. To determine when to levy distress and take all other actions empowered by the liability order 16
- g. To determine applications for mandatory charitable relief.
- h. To determine effective measures to maintain the General Fund for Non-Domestic Rating pooling arrangements.
- i. To determine appeals against administrative matters and give evidence at Valuation Tribunals.
- j. To determine method of bringing to the attention of the Valuation Office Agency all material facts that affect the accuracy of the rating and valuation lists.
- k. To determine circumstances in which to sign agreements for alteration of entries in the local non-domestic rating list.
- l. To determine methods to liaise with all agencies, including the Valuation Office Agency and the Magistrates Courts on matters associated with the administration, billing, collection and enforcement.

4. As Head of Service

To determine any operational issues relating to the Following functions:

- Accountancy
- Strategic Procurement
- Income collection
- Internal Audit

5. **General**

To determine matters relating to Human Resources, tenders, finance, land and buildings, operational plans and legal agreements relating to this service area and as contained in the general delegation of powers to all Heads of Service set out in Part 1 of this scheme of delegation