

Scheme of Delegation: Barnet Children's Service
HR and Finance appendix

Area	Decision/Task	Consult	Inform	Other Requirements	HR Form, Letter or SAP	DPR	GFC	Other Committee	No record required	Summary records	Other	Director	Assistant Directors	Heads of Service	Service Managers	Team Managers
2.3 Human Resources																
Health and Safety																
Health and Safety	Implementation of the Council's Personnel Policies and Procedures and Corporate Health and Safety policy											✓	✓	✓	✓	✓
Health and Safety	Ensure appropriate risk assessments are undertaken and recorded (e.g. DSE maternity etc)															✓
Recruitment & Pre-employment																
Recruitment & Pre-employment	Agree advertisement and appointments to vacant posts	HR BP		eRecruitment system									✓			
Recruitment & Pre-employment	Recruitment selection panel decisions			1 level above level being recruited to									✓			
Recruitment & Pre-employment	Recruitment selection decision for ADs	HR										✓				
Recruitment & Pre-employment	Recruitment selection decision for Director and above	HR						✓								
Recruitment & Pre-employment	Check the employment status agreed with the applicant is compliant with HMRC				✓									✓		
Recruitment & Pre-employment	Agree spinal column point if above the start point for that pay range	HR & Finance BP			✓								✓			
During Employment																
During Employment	The deployment of staff to support the activities of the team				✓								✓	✓	✓	✓
During Employment	Changes to location/position of roles (and/or individuals) are advised in writing to HR				✓									✓		
During Employment	Authorise loans and payments in advance to employees				✓									✓		
During Employment	Authorise payment for excess annual leave				✓									✓		
Pay Changes																
Pay Changes	Authorise salary change (excl national & annual increments and restructures) movement through the range & above	HR & Finance BP		HR & Finance BP	✓								✓			

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Virements	Agreeing budget virements from £250,000 and up to £1,000,000		Chief Finance Officer	Cabinet - Para 3.8				Cabinet or Cabinet Resources Committee								
Virements	Agreeing budget virements from £50,000 and up to £250,000	Director								Virement form	Relevant Cabinet Member(s)					
Virements	Up to £50,000 between SAP Cost Centres	Relevant Cabinet Member(s)		Responsibility of Functions - Para 6.6						Virement form		✓				
Virements	Revenue Central Contingency (Central Expenses) :-															
Virements	Planned developments. Director or Head of Service to provide a fully costed proposal to incur expenditure that is in line with planned development (including full year effect). & Unplanned expenditure of up to £50,000	Cabinet Member for Resources		Financial Regulations 4.14							✓ CFO					
Virements	Planned developments where there is a significant increase in the full year effect.	Chief Finance Officer		Financial Regulations 4.14				Cabinet/Cabinet Resources Committee								
Virements	Unplanned expenditure from £50,000 and up to £250,000, including proposals to utilise underspends previously generated within the service and returned to central contingency. Where there are competing bids for use of underspends additional income or windfalls previously returned to central contingency, priority will be given to the service(s) that generated that return.	Chief Finance Officer		Financial Regulations 4.15				Cabinet Member for Resources			✓ CFO					
Virements	Contingency allocations for unplanned expenditure over £250,000 - £999,999.	Chief Finance Officer		Financial Regulations 4.16				Cabinet/Cabinet Resources Committee								
Virements	Virements within a Directorate that do not alter Recharges Capital or Subjectives	Chief Finance Officer								Virement Form		✓				
Financial Regulations																
Financial Regulations	Financial Regulations are strictly adhered to, throughout the department under their control.											✓				
Financial Regulations	Substantial breaches of Financial Regulations shall be reported to the Deputy Chief Executive & Chief Finance Officer	Chief Finance Officer										✓				
Financial Regulations	Responsible for ensuring that all staff in their departments are made aware of the existence and content of the authority's Financial Regulations and other internal regulatory documents, and that they comply with them.	Chief Finance Officer								They must also ensure that either hard or electronic		✓				
Financial Regulations	Responsible for ensuring that members are advised of the financial implications of all proposals and that the financial implications have been agreed by the Chief Finance Officer	Chief Finance Officer										✓				
Financial Regulations	Seek approval on any matter liable to affect the Authority's finances materially, before any commitments are incurred.	Chief Finance Officer										✓				
Financial Regulations	To observing the Council's Financial Regulations and monitor financial performance within their department											✓				
Financial Regulations	Any expenditure incurred within their service is in accordance with both the purpose and objectives of the services being provided and provides value for money											✓				
Financial Regulations	Expenditure can only be incurred or charged to any budget where such expenditure relates to the service being provided											✓				

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Budgets																
Budgets	Accountable in exercising overall financial control irrespective whether budgets have been delegated.											✓				
Budgets	Budgetary control delegated to deliver the services within their Directorate in line with the priorities of the Council.											✓	✓	✓	✓	✓
Budgets	Services within their remit are delivered in line with the agreed policy, and support the strategic direction of the Council											✓	✓	✓		
Budgets	Responsible for the budgets delegated to them to deliver their service in line with the priorities within the Corporate Plan											✓	✓	✓		
Medium Term Financial Strategy																
Medium Term Financial Strategy	Medium Term Financial Strategy is set and agreed	Chief Finance Officer, Chief		Cabinet & Council								✓	✓			
Medium Term Financial Strategy	Prepare Budget – from options to final budget items	Chief Finance Officer								Budget templates to be completed		✓	✓			
Medium Term Financial Strategy	Commitments should not be entered into before being satisfied that there is sufficient approved budget provision	Chief Finance Officer										✓	✓	✓		
Medium Term Financial Strategy	Monitor own savings in their budgets to ensure achievement	Chief Finance Officer										✓	✓	✓	✓	
Medium Term Financial Strategy	Notification of underspends, over-recovery of income or windfall benefits arising within their revenue and capital budgets should be notified to the Chief Finance Officer	Chief Finance Officer										✓	✓	✓	✓	✓
Medium Term Financial Strategy	Recovery plans to address the forecast overspend, together with an assessment of the impact these corrective actions will have on service delivery and performance targets should be submitted to the Chief Finance Officer	Chief Finance Officer								To be documented on agreed template		✓	✓	✓		
Medium Term Financial Strategy	Council's budget and capital programme may be wholly or part funded by time-limited external funding. If slippage is to occur it must be notified to the Chief Finance Officer immediately	Chief Finance Officer										✓	✓	✓		
Medium Term Financial Strategy	Forecast overspends on approved capital projects must be communicated to the Chief Financial Officer immediately	Chief Finance Officer										✓	✓	✓		
Medium Term Financial Strategy	Obtain the prior approval of the Chief Finance Officer before entering into any individual capital commitment on an approved capital project over £500,000	Chief Finance Officer								Written Business Case		✓				
Medium Term Financial Strategy	As soon as it's identified whether there is a current or future matter or decision that has financial implications that are not incorporated or could impact on the Medium Term Financial Strategy.	Chief Finance Officer										✓	✓			
Medium Term Financial Strategy	Information for Medium Term Financial Strategy and budget setting to be provided	Chief Finance Officer & Lead								Budget templates to be completed		✓	✓			
Full Year Effects																

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Full Year Effects	Proper consideration to full year effects must be given when preparing any estimates of expenditure and income	Chief Finance Officer								Budget templates to be completed		✓	✓	✓		
Control of Establishment Lists																
Control of Establishment Lists	Control of the service HR Establishment list. In particular to ensure that proper controls are in place to ensure that the service HR structure is fully and accurately maintained in the Council's financial accounting system (SAP) and that a system of control is in place to ensure that no new posts are created	AD Human Resources & Chief Finance										✓	✓	✓		
Impact on Other Services																
Impact on Other Services	Before a Director or Head of Service makes a decision that could affect the budget of another Director or Head of Service they must first consult with the other Director(s) or Head(s) of Service	Other Directors										✓				
Budget Monitoring																
Budget Monitoring	Budgets should be monitored to ensure no overspends occur and that budgets are managed											✓	✓	✓	✓	✓
Budget Monitoring	Budgets should be monitored on a monthly basis and reported to SMT											✓	✓	✓	✓	✓
Budget Monitoring	SMT Dashboard report to be completed on a Monthly Basis											✓	✓			
Budget Monitoring	Monthly SMT report to be presented to SMT and agreed by 10th working day following the end of the month	SMT		To be presented to SMT						Using agreed SMT template		✓	✓			
Budget Monitoring	Monthly SMT report to be presented to and agreed by Lead Member by the 10th working day following the end of the month	Cabinet Member								Using agreed SMT template		✓	✓			
Budget Monitoring	Review own budget codes (spend, income and commitments) including drilling down to prime date e.g. invoices and purchase orders	Finance										✓	✓	✓	✓	✓
Budget Monitoring	Authority to take decisions in respect to their service's budget in the Directors absence.											✓				
External Funding																
External Funding	Corporate Directors and Heads of Service must provide the Chief Finance Officer with details of all bids for external funding. Bids will follow the requirements of the Council's investment appraisal process.											✓				
External Funding	Identify how the bid supports achievement of Corporate Plan targets;											✓				
External Funding	Bid is for capital and/or revenue funding;											✓				
External Funding	There should be no commitments made for expenditure on projects requiring matched funding contributions until the external funding has been confirmed, unless approval has been given by the Chief Finance Officer.	Chief Finance Officer										✓	✓	✓		

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Grant Subsidy																
Grant Subsidy	Advise the Chief Finance Officer of all grant and subsidy notifications as soon as they are received	Chief Finance Officer										✓	✓	✓		
Closing of Accounts & Statements of Accounts																
Closing of Accounts & Statements of Accounts	Information and evidence to close the accounts should be provided on time to the Finance Directorate									Information and evidence as agreed by Closing		✓	✓	✓	✓	✓
Closing of Accounts & Statements of Accounts	Provide supporting papers to the Finance Directorate and the External Auditors									Information and evidence as agreed by Closing		✓	✓	✓	✓	✓
Closing of Accounts & Statements of Accounts	Complete all grant and subsidy claims on time									Information and evidence as agreed by Closing		✓	✓	✓		
Closing of Accounts & Statements of Accounts	Provide supporting papers to the Grant co-ordinator and the External Auditors									Information and evidence as agreed by Closing		✓	✓	✓		
Partnership Working																
Partnership Working	Before entering into a partnership with another organisation that involves pooling some of the Council's revenue and/or capital budgets, the Director or Head of Service must ensure that adequate financial controls are in place. A financial risk assessment must also be prepared and monitored over time.											✓	✓	✓		
Risk Management, Internal Audit and Corporate Anti Fraud Team																
Risk Management	Responsible for Risk management in Barnet											✓	✓	✓		
Risk Management	Ensure that risks are identified in their Service Plans and are reviewed on a regular basis									Service plans & JCAD records		✓	✓	✓		
Risk Management	Responsibility for taking action to mitigate against the risk or to develop contingencies to be introduced should the risk materialise											✓	✓	✓		
Risk Management	Updating Risks on JCAD									JCAD		✓	✓	✓	✓	
Risk Management	Reporting service risks to SMT, CDG, CRC and Risk Forum											✓	✓	✓	✓	
Internal Audit	Responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements.											✓	✓			
Internal Audit	Primary responsibility for the prevention, detection and initial investigation of fraud lies with line management.											✓	✓	✓		
Corporate Anti Fraud Team	The primary responsibility for the prevention detection and deterrence of fraud or money laundering activity lies with Heads of Service.											✓	✓	✓		

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Corporate Anti Fraud Team	All Council Members and employees are personally responsible for ensuring they (and any subordinates) are aware of the Council's Counter Fraud Framework, Anti Money Laundering Framework, procedures and policies, and for alerting either their Head of Service, CAFT Manager, Director of Corporate											✓	✓	✓	✓	✓
Annual Governance Statement																
Annual Governance Statement	Contribute to the production of the Annual Governance Statement that has to be published alongside the Statement of Accounts.	Director of Corporate Governance	CEO & Leader					Audit Committee		Service AGS		✓	✓			
Other Assets																
Other Assets	Full inventories should be maintained of all assets employed in their service, and make arrangements for these to be checked at least annually.									Inventory register		✓	✓	✓		
Other Assets	Responsibility for the sale or disposal of assets employed in their service, and for accounting for these transactions. All disposals in excess of £6,000 (or a higher figure that is consistent with capital accounting regulations) are to be notified to the Chief Financial Officer.	Chief Finance Officer								Disposal records to be maintained		✓	✓	✓		
Stocks & Stores																
Stocks & Stores	The safekeeping of stocks and stores held, ensuring no deterioration or damage occurs whilst held and not allowing levels held to exceed a reasonable level. All records, returns and accounts shall be held in a form approved by the Chief Finance Officer	Chief Finance Officer										✓	✓	✓		
Stocks & Stores	Any items classified as stock should be checked at least once each financial year											✓	✓	✓		
Imprest Accounts																
Imprest Accounts	To provide a certificate showing the state of the account at the end of the financial year and additionally when requested by the Chief Finance Officer	Chief Finance Officer										✓	✓	✓	✓	✓
Imprest Accounts	Reimbursement should only be made for expenditure up to a limit set by the Chief Finance Officer	Chief Finance Officer								Reimbursement form to be completed & Receipts		✓	✓	✓	✓	✓
Imprest Accounts	Receipts should be obtained for all payments made, which should be proper VAT receipts wherever possible									Receipts should be retained		✓	✓	✓	✓	✓
Imprest Accounts	VAT should be properly accounted for in all float reimbursements											✓	✓	✓	✓	✓
Imprest Accounts	Reimbursements should be made at regular intervals and should not allow the account to be overdrawn									Reimbursement form to be completed & Receipts		✓	✓	✓	✓	✓
Imprest Accounts	There should be no payment of any salaries, wages or allowances from the account											✓	✓	✓	✓	✓
Imprest Accounts	Income should not be paid into the account											✓	✓	✓	✓	✓
Imprest Accounts	Provide the Chief Finance Officer with a full account for the advance when ceasing to be the imprest account holder.											✓	✓	✓	✓	✓

