

## 1. INTRODUCTION & GENERAL PROVISIONS

### Introduction

- 1.1 These Regulations shall be known as "Angus Council Financial Regulations".
- 1.2 The Financial Regulations will be regularly updated and subject to periodic full scale review. The Head of Finance has delegated authority to approve and implement minor amendments to the Financial Regulations throughout the year but will report annually on such delegated approvals jointly with the Director of Corporate Services to the Corporate Services Committee. Proposed alterations to the Financial Regulations of a more significant nature, including periodic full scale reviews, will jointly with the Director of Corporate Services be brought to the Corporate Services Committee for approval prior to implementation.

### Head of Finance Responsibilities

- 1.3 The Head of Finance, being the proper officer for the purpose of Section 95 of the Local Government (Scotland) Act 1973, shall be responsible under the general direction of the Council and the specific direction of the Corporate Services Committee, for the proper administration of the Council's financial affairs. In this respect, the Head of Finance is designated by the Council as the Finance Officer in terms Standing Orders 3 and 45(3). Regulation 3 of the Local Authority (Accounts) Regulations 1975 places upon that officer, the obligation to determine the system of accounting control and form of accounts and supporting records and to ensure that the accounts and records are kept up-to-date.
- 1.4 The Head of Finance shall report to Angus Council with respect to the level of financial resources proposed to be utilised in each financial year by the Council, shall keep the Corporate Services Committee informed as to the detailed administration and application of such resources, and shall keep other Committees informed with respect to the financial implications of their activities.
- 1.5 The Head of Finance shall liaise with and consult as necessary the Director of Corporate Services in all matters of policy and procedure in relation to these Financial Regulations to the extent envisaged by the Council's management structure. Ultimate responsibility for the proper administration of the Council's financial affairs will nevertheless rest with the Head of Finance.

### Responsibilities of the Council's Elected Members, Chief Officers & All Other Employees

- 1.6 Elected Members and all employees of the Council shall observe the Finance Regulations in performing their duties. Chief Officers are specifically responsible for ensuring that the Financial Regulations are complied with in respect of matters falling within their jurisdiction and must ensure that the requirements of the Financial Regulations are brought to the attention of **all relevant** staff.

In this respect Standing Order 4(2) provides that the Financial Regulations are part of the Council's Standing Orders. Accordingly the Regulations must be read in conjunction with the Council's Standing Orders and also the Scheme of Delegation to Officers. Any departure from the Financial Regulations can only be made with the prior formal agreement of the Head of Finance.

Each Member of the Council and every employee of the Council shall have a responsibility to bring immediately to the notice of the Head of Finance, normally through their relevant service directorate, any matter concerning the contravention of the Council's Financial Regulations.

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**The Head of Finance shall only refer appropriate serious contraventions of these Regulations to the due process of law after consulting with the Chief Executive, Director of Corporate Services, the Head of Law and Administration, the Head of Corporate Planning and Human Resources and, where appropriate, the relevant Chief Officer.**

For the observance and implementation of: Standing Orders relating to finance; the Financial Regulations; and accounting instructions given by the Head of Finance, each Chief Officer shall appoint a Designated Officer within their service, a senior officer being so designated where the work involved does not justify a full-time appointment. (Refer to 1.10 below).

### Duty to Secure Best Value

- 1.7 The Council shall at all times endeavour to secure the best value for the money it spends and encourage the use throughout Council Departments of the best management and service delivery techniques. Further, the Council (Elected Members and all employees) shall at all times follow the specific requirements of the Local Government in Scotland (Act) 2003 in relation to Best Value and shall endeavour to adhere to the statutory guidance issued thereon.

### Corporate Governance

- 1.8 Each Chief Officer shall comply with the requirements of the Council's Local Code of Corporate Governance and shall be responsible for providing the Chief Executive with an Annual Assurance Statement for their area(s) of responsibility. In respect of this Regulation 1.8, Chief Officer includes the Head of Finance and the Head of Law and Administration, who have specific assurance statements to return in their roles under Standing Orders as the Finance Officer and Monitoring Officer respectively.

### Definition of Chief Officer, etc.

- 1.9 For the avoidance of doubt and subject to Regulation 1.8 above, the term Chief Officer for the purposes of Financial Regulations means:

Chief Executive  
Director of Education  
Director of Social Work & Health  
Director of Infrastructure Services  
Director of Corporate Services  
Director of Neighbourhood Services

It is the responsibility of each Chief Officer to ensure that any matters falling within their jurisdiction are addressed by appropriate staff within their department and that such staff are properly empowered to do so through their departmental scheme of delegation.

### Definition of Designated Officer

- 1.10 Designated Officer(s) as contained within Financial Regulations 1.6, 3.7, 7.3, 10.6 and 20.4 shall mean a Departmental Representative, appointed by the Chief Officer, with sufficient knowledge and expertise to liaise effectively with the Finance Division on financial matters.

### Definition of Accountable Manager

- 1.11 Accountable Manager as contained within Financial Regulation 4.1 and 4.2 shall mean a line manager, nominated by the Chief Officer, with responsibility for discrete elements of the budget.

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- 1.12 Each Chief Officer shall maintain a list of Accountable Managers detailing the budget areas they are responsible for and their delegated financial authority levels. Remits and authority levels should also be contained within departmental schemes of delegation.
- 1.13 This excludes Designated Accountable Manager (DAM) in respect of capital projects, and this is dealt with within Financial Regulation 7.8.

### Definition of Reporting Officer and Officers at Second and Third Tier levels

- 1.14 Reporting Officer as contained within Financial Regulation 16.12 shall mean an officer nominated by the Chief Officer to take delivery of opened tenders for the purpose of checking and examination. The Reporting Officer must be a person with knowledge of the contract and tender documents and in a position to answer reasonable questions posed by the officers in attendance.

The reference in Financial Regulation 16.12 to officers at “third tier” level shall mean the grade immediately below Head of Service grade, generally designated in the Council as Senior Service Manager.

### Employee Code of Conduct

- 1.15 Throughout these Financial Regulations, members and employees must have regard to the Councillor’s Code of Conduct and the Employee Code of Conduct respectively.

**For clarification or any queries in respect of this section please contact  
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