

Police and Crime Commissioner for Wiltshire and Chief Constable for Wiltshire Police

Scheme of Governance

(Incorporating financial and contract regulations)

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1. Introduction

- 1.1 This Scheme has been drawn up in such a way as to ensure that the financial affairs of the Police and Crime Commissioner (PCC) and the Chief Constable (Chief Constable) are conducted properly and in compliance with all necessary requirements. The Scheme seeks to reinforce the standards of conduct in public life required by the PCC, the Chief Constable, police officers, police staff and staff within the Office of the PCC and in particular the need for openness, accountability and integrity.
- 1.2 This Scheme is designed to establish the governance and financial responsibilities, duties, rights and powers of the PCC, the Chief Constable and their officers and staff and to provide clarity about the financial accountabilities of groups or individuals and anyone acting on their behalf.

Statutory and Regulatory Background

- 1.3 This Scheme is designed to comply with:
- Police Reform and Social Responsibility Act 2011;
 - Secondary Legislation including the Policing Protocol 2012;
 - Financial Management Code of Practice for the Police Service in England & Wales;
 - CIPFA Prudential Code;
 - CIPFA Treasury Management Code of Practice;
 - CIPFA Code of Practice for Internal Audit;
 - CIPFA Practical Guidance for Audit Committees;
 - CIPFA LAAP Bulletin 77 – Local Authority Reserves and Balances;
 - CIPFA Statement on the Role of the Chief Finance Officer of the Police and Crime Commissioner and the Chief Finance Officer of the Chief Constable;
 - Chief Constable Accounts and Audit Regulations 2011.
- 1.4 The PCC and the Chief Constable are established in law as corporations sole under the Police Reform and Social Responsibility Act 2011.
- 1.5 The public accountability for the delivery and performance of the police service rests with the PCC on behalf of the electorate. The PCC has an electoral mandate to set the strategic direction of the Force in consultation with the Chief Constable. The Chief Constable is accountable to the PCC. The Police and Crime Panel and the Joint Audit Committee provide a check and balance.
- 1.6 The PCC may appoint a Deputy PCC who may exercise the functions of the PCC set out in this Scheme of Governance.
- 1.7 The PCC is the recipient of all funding, including the government grants, precept and other sources of income, related to policing and crime reduction and all funding for the force must come via the PCC. The PCC is responsible for allocating this funding in accordance with any grant terms. The Chief Constable will provide operational advice and recommendations.
- 1.8 The PCC is required to appoint a Chief Executive and Monitoring Officer and the PCC and the Chief Constable are both required to appoint a Chief Finance Officer.

Responsibilities:

- 1.9 The PCC is responsible for approving or amending this Scheme, after consulting with CMB.

- 1.10 The Chief Executive and CFO on behalf of the PCC are responsible for undertaking a regular review of this Scheme and, after consulting with the Chief Constable, submitting any additions or amendments to the PCC.
- 1.11 The Chief Executive and the Chief Constable are responsible for ensuring that all staff under their direct supervision, and all contractors, agents and partners are aware of the existence and content of this Scheme and that it is complied with.

Status

- 1.12 This Scheme applies to both the Office of the PCC and the Office of the Chief Constable.
- 1.13 The Scheme will be publicised and available for staff and public reference via the PCC's and Force's internal and external websites.
- 1.14 This Scheme should be read alongside other governance documentation and in particular the:
- Budget Book
 - The Terms of Reference of CMB
 - A decision of the PCC recorded in a decision notice
 - Terms of Reference of the Joint Audit Committee
 - Procurement Regulations for the South West Police Procurement Department
 - The Internal Audit Strategy
- 1.15 The PCC, Chief Constable and all employees have a general duty to take reasonable action to provide for the security of assets under their control and for ensuring that use of these resources is legal, properly authorised and provides value for money.
- 1.16 Breaches of this Scheme of a serious nature may result in disciplinary proceedings. Such cases shall be reported to the CFO who shall determine, after consulting with the Chief Executive and Chief Constable, whether the matter shall be reported to the PCC.
- 1.17 If anyone reading this Scheme is in any doubt over its meaning or how to comply they should contact the CFO or the Chief Executive.
- 1.18 The Scheme shall only be suspended by a formal decision of the PCC after consulting the Chief Constable.

- 1.19 To supplement the Scheme the PCC and Chief Constable will maintain a number of joint protocols that will govern the joint working relationship between them in terms of the management of asset and finances.
- 1.20 The Chief Executive and the Chief Constable will maintain an internal control framework for the OPCC and the Force, which will comprise:
- Risk registers
 - Planning Frameworks
 - Policy documents (including financial policy documents)
 - Key Controls
 - Assurance Matrix
 - Staff Codes of Conduct
 - Standing Operating Procedures (SOPs)

These internal control framework will at all times comply with the Scheme.

Definitions with the Scheme

- 1.21 The following definitions apply within this Scheme:

Chief Constable	The Chief Constable of Wiltshire Police
CFO	The Chief Finance Officer acting on behalf of the PCC and Chief Constable
CFO on behalf of the PCC	The Chief Finance Officer acting on behalf of the PCC alone
CFO on behalf of the Chief Constable	The Chief Finance Officer acting on behalf of the Chief Constable alone
Chief Executive	The Chief Executive of the Office of the PCC
Employees	Police officers, police staff, the staff of the Office of the PCC and any volunteers who may be in control of assets of the PCC.
Code of Practice	The Home Office Financial Management Code of Practice for the Police Forces of England and Wales
CMB	Commissioner's Monitoring Board

“Force” means the police force under the direction and control of the Chief Constable and maintained by the PCC

“Joint Audit Committee’ means the Joint Independent Audit Committee established by the PCC and Chief Constable

Chief Constable “OPCC” means Office of the Police and Crime Commissioner for Wiltshire and Swindon

“PCC” means the Police and Crime Commissioner for Wiltshire

“SWPPD” means South West Police Procurement Department

“Scheme” means this scheme of governance

Chief Officer means the Chief Executive, Chief Constable, or CFO or any of them

1.21 The CFO and the Chief Executive are Statutory Officers.

1.23 A delegation in this Scheme to a Chief Officer shall permit further delegation to other officers provided that the terms of the delegation are clearly documented.

CMB

1.24 The PCC has established the CMB the attendees of which are the PCC, the Chief Executive, the CFO, the Chief Constable, and other members of the Force’s Chief Officer Team.

1.25 CMB has the functions determined by the PCC and set out in the Annexe.

2 Financial Management

The Role of the PCC

2.1 The PCC is responsible for approving the policy framework and the budget, for monitoring financial outcomes and for the approval of medium term financial plans in consultation with the Chief Constable. The PCC is responsible for approving the overall framework of accountability and control, and monitoring compliance. This includes:

Planning and Resource Allocation Policies

- Police and Crime Plan;
- Medium Term Financial Strategy (MTFS);
- Annual Revenue Budget;
- Capital Programme;
- Treasury Management Strategy;
- Estate Strategy;
- Information and Communications Technology Strategy;
- Commissioning Strategy.

Governance Policies and Strategies

- Anti-fraud and anti-corruption strategy;
- Risk management strategy;
- Treasury management policies;
- Confidential reporting policy;
- Staff codes of conduct;
- Register of interests;
- Gifts and hospitality policy;
- Human resources policies e.g. anti-discrimination;
- Data Protection;

- 2.2 The PCC is the legal contracting body who owns all the assets and liabilities, with the responsibility for the financial administration of his/her office and the office of Chief Constable, including all borrowing limits.
- 2.3 The PCC will receive into the Police Fund all funding, including the government grant, precept and other sources of income, related to policing and crime reduction. All funding for the force must come via the PCC. How this money is allocated is for the PCC to decide in consultation with the Chief Constable, or in accordance with any grant terms.
- 2.4 The Police and Crime Panel may scrutinise the decisions of the PCC. It is the role of the PCC to hold the Chief Constable to account.
- 2.5 The PCC will be responsible for handling complaints and conduct matters in relation to the Chief Constable, monitoring complaints against officers and staff, and complying with the requirements of the Police Reform Act and the Independent Police Complaints Commission.

The Joint Audit Committee

- 2.8 The Code of Practice requires the establishment of a Joint Audit Committee. The Joint Audit Committee of the PCC and the Chief Constable fulfils this requirement.

2.9 The role of the Joint Audit Committee is set out in paragraph 5.37. The PCC and the Chief Constable should be represented at meetings of the Joint Audit Committee.

The Role of the Chief Finance Officer

2.10 It is a requirement of the Police Reform and Social Responsibility Act 2011 that a Chief Finance Officer is appointed by the PCC and that a Chief Finance Officer is appointed by the Chief Constable.

2.11 The Chief Finance Officer roles have statutory responsibilities under:

- the Police Reform and Social Responsibility Act 2011;
- Section 114 Local Government Finance Act 1988 (formal powers to safeguard lawfulness and propriety in expenditure); and
- The Accounts and Audit Regulations 2011.

2.12 This Scheme applies where the CFO is acting for either PCC or Chief Constable or is acting for both PCC and Chief Constable. If any potential conflict should arise between the respective CFO roles, both PCC and Chief Constable will obtain independent advice and the CFO will cooperate fully with both advisors, but will not himself advise either PCC or Chief Constable in the capacity of CFO.

3 Other Financial Accountabilities

Accounting Policies

3.1 The CFO on behalf of the PCC is responsible for selecting suitable accounting policies, in accordance with recognised accounting practices and ensuring they are applied consistently.

Accounting Records and Returns

3.2 The CFO on behalf of the PCC is responsible for the proper administration of the financial affairs of the OPCC and ensuring effective systems of internal control within the OPCC. The CFO on behalf of the Chief Constable is responsible for the proper administration of the financial affairs of the Office of Chief Constable and ensuring effective systems of internal control within the Office of Chief Constable.

3.3 The PCC uses computerised financial systems to record the financial transactions. Maintaining proper accounting records is one

of the ways in which the PCC discharges its responsibility for stewardship of public resources.

- 3.4 The financial systems are managed and operated by the Finance Department on behalf of the OPCC and the Chief Constable. The CFO on behalf of the Chief Constable has responsibility for the integrity of the computerised financial records and for ensuring that all accounting records are maintained in accordance with legislation and with this Scheme. He/she will report annually to the Joint Audit Committee on the operation of key controls in relation to the computerised financial systems.
- 3.5 Where the CFO is to exercise delegated authority on behalf of both the PCC and Chief Constable, the authorisation on behalf of the PCC will be counter-signed by the Chief Executive.

The Annual Statement of Accounts

Responsibilities:

- 3.6 It is the responsibility of the CFO on behalf of the PCC to:
- ensure production of the statement of accounts for the PCC on a timely basis;
 - ensure receipt and scrutiny of the statement of accounts of the Chief Constable;
 - ensure production of the group accounts;
 - certifying that the PCC accounts and the group accounts present fairly the operations during the year.
- 3.7 It is responsibility of the CFO on behalf of the Chief Constable to:
- produce a statement of the Chief Constable's accounts on a timely basis;
 - certifying that the Chief Constable's accounts present fairly the operations during the year;
 - provide information as required to enable production of the group accounts.
- 3.8 It is the responsibility of the Joint Audit Committee to review the draft Statement of Accounts.
- 3.9 All accounts will be prepared in accordance with proper practices as set out in the Code of Practice on Local Authority Accounting in the United Kingdom.

- 3.10 The accounts are subject to detailed independent review by the external auditor. This audit provides assurance that the accounts are prepared correctly, that proper accounting practices have been followed and that quality arrangements have been made for securing economy, efficiency and effectiveness in the use of the PCC's resources.
- 3.11 The PCC is responsible for approving the annual accounts for publication.

Accountabilities to the Police and Crime Panel

- 3.12 The Police and Crime Panel provide checks and balances in relation to the performance of the PCC and scrutinises the PCC's exercise of his/her statutory functions. In particular the Police and Crime Panel have the power to review the draft Police and Crime Plan and the related precept requirement.
- 3.13 The Police and Crime Panel have the power to request the PCC to supply relevant reports and information in the PCC's possession (except those that are operationally sensitive).
- 3.14 The PCC is responsible for determining what financial information should be provided to the Police and Crime Panel.
- 3.15 The CFO is responsible for ensuring that all relevant financial information as determined by the PCC is provided to the Police and Crime Panel.

Value for Money (VFM)

- 3.16 Improving value for money allows expenditure to be reduced whilst minimising the impact on service delivery. Decisions about VFM delivery need to take into account:
- Effectiveness
 - Efficiency
 - Economy
- 3.17 Effectiveness concerns achieving outcomes i.e. how good a job the service provider does. This is about achieving what the public want and appreciate.
- 3.18 Efficiency is a measure of how staff, equipment, vehicles, buildings and supplies are used; it reflects productivity and processes and can be extended into areas of purchasing and alternative forms of service provision e.g. in-house, buy-in or through collaboration.
- 3.19 Economy is about paying the right price for what is bought; this is not about paying the lowest price but one that delivers the required quality. All these

activities need to be undertaken in the context of the PCC's overall objectives set out in the Police and Crime Plan.

- 3.20 The PCC and the Chief Constable have a duty to ensure that they and the persons under his direction control and secure VFM in exercising their functions.
- 3.21 The PCC also holds the Chief Constable to account for compliance with the duty to provide VFM.
- 3.22 The CFO, acting in consultation with the Chief Executive, is responsible for advising the PCC on VFM in relation to all aspects of expenditure.
- 3.23 The CFO is responsible for advising the Chief Constable on VFM in relation to all aspects of expenditure.
- 3.24 The PCC and the Force should be able to satisfy the following principles:
- The process for allocating resources against desired outcomes is transparent and based on clear, quantified evidence;
 - Risks to performance, improving processes and productivity are assessed. This is used to target improvement activity or develop contingency plans;
 - Services and support functions are tested against appropriate benchmarks to identify and tackle excessive costs or weak performance;
 - Public demand for services is understood and quantified, and informs deployment of staff;
 - Staff are used efficiently and programmes to increase employee engagement are in place;
 - Programmes to minimise waste are in place;
 - End-to-end operational processes are focused on delivering for the customer, with data used to demonstrate this. Processes are streamlined and efficient;
 - Goods and services and supply contracts are managed in a way that maximises value, including taking advantage of central or collaborative procurement where appropriate;
 - Data is fit for its intended purpose and is used and published routinely, providing clear line of sight between consumption of resources, production of outputs and realisation of outcomes;
 - Nationally mandated procurement rules are followed;
 - Where funding is provided to third parties, mechanisms are in place for demonstrating VFM.

4 Financial Planning

Principal Responsibilities

- 4.1 The PCC is responsible for deciding the budget, allocating assets and funds to the Chief Constable and others and setting the precept for the policing area.
- 4.2 The Chief Constable is responsible for assisting the PCC in planning the force budget.
- 4.3 The Scheme of Consent allocates responsibility for managing the major budget headings as follows:

Major Budget Heading	Budget Holder
Force Operational Expenditure	CFO
Office of the Police and Crime PCC	Chief Executive
Commissioning Budget	Chief Executive
Interest Receipts, External Borrowing Costs and Minimum Revenue Provision for the Repayment of Debt	CFO on behalf of the PCC
Contributions to / from Reserves	CFO on behalf of the PCC
Formula Grant	CFO on behalf of the PCC
Precept Income	CFO on behalf of the PCC

Financial Planning Policies

- 4.4 The financial planning policies of the PCC are contained within the:
- Police and Crime Plan prepared by the PCC.
 - Medium Term Financial Strategy which includes the Capital Programme and the Treasury Management Strategy

A full list of planning and resource allocation policies is set out in paragraph 2.1.

Police and Crime Plan

- 4.5 The Police and Crime plan sets out the PCC's objectives for his period in office, details the resources that will be made available to the police and partner agencies in order to deliver those objectives and the governance arrangements that will ensure that those objectives are delivered.
- 4.6 The Plan covers a five year period and includes:
- The PCC's police and crime objectives, which will include any objectives for policing, crime and disorder reduction and the discharge of the force's national and international functions;
 - the policing of the area which the Chief Constable is to provide;
 - The estimated financial resources and other resources which the PCC is to provide to the Chief Constable;
 - The means by which the Chief Constable will report to the PCC on his/her provision of policing;
 - The means by which the Chief Constable's performance in providing policing will be measured;
 - The estimated crime and disorder reduction grants the PCC is to make, including any conditions which are placed on such grants.
- 4.7 In addition the Police and Crime Plan takes into account the Strategic Policing Requirement set by the Home Secretary.

Responsibilities:

- 4.8 The PCC is responsible for issuing a Police and Crime Plan within the financial year in which each ordinary election is held. The PCC may, at any time, issue or vary a Police and Crime Plan.
- 4.9 Before issuing or varying a Police and Crime Plan, the PCC must:
- Prepare a draft of the plan or variation;
 - Consult the Chief Constable in preparing the draft plan or any variation to the plan;
 - Send the draft plan or variation to the Police and Crime Panel;
 - Have regard to any report or recommendations made by the Panel to the draft plan or variation;
 - Give the Panel a response to any such report or recommendations and publish any response;
 - Consult the Chief Constable before issuing or varying a Police and Crime plan if different from the draft.

4.10 The CFO and the Chief Executive are responsible for providing the financial information for the Police and Crime Plan.

Medium Term Financial Strategy

4.11 The PCC and Chief Constable share a responsibility to provide effective financial and budget planning for the short, medium and longer term. They achieve this by preparing a medium term financial strategy for the period that at least covers the period of the Police and Crime Plan.

4.12 The Medium term Financial Strategy must include the following information:

- Revenue Funding;
- Revenue Spending;
- Capital Funding;
- Capital Spending;
- Information on the use of Balance, Fund and Reserves;

4.13 The following factors must be taken into account when producing the Medium Term Financial Strategy:

- Affordability;
- Alignment with the Police and Crime Plan;
- Unavoidable future commitments, including legislative requirements and initiatives already underway;
- The role of reserves in supporting the strategy and the consideration of risks;
- Policy requirements approved by the PCC as part of the policy framework;
- Proposed service developments and plans which reflect public consultation;
- The threat/risk/harm impact of changing funding priorities;
- The need to deliver value for money through efficiency and/or productivity savings;
- The need to secure the long term financial health of the organisation;
- Capital Programme and relevant asset management strategies;
- Interdependency of the revenue budget and capital investments;
- CIPFA Prudential Code on capital expenditure and borrowing;

Responsibilities:

4.14 The CFO is responsible for the format and timetable of the Medium Term Financial Strategy to be presented to the PCC.

- 4.15 The CFO is responsible with the Chief Executive and Chief Constable for preparing medium term forecasts of income and expenditure for their respective budget headings in a format specified by the CFO.
- 4.16 The CFO is responsible with the Chief Executive and Chief Constable for ensuring that medium term forecasts of income and expenditure for the Force are aligned with the objectives set out in the Police and Crime Plan.
- 4.17 The CFO, Chief Executive and Chief Constable are responsible for preparing a joint report on the options for the Medium Term Financial Strategy and related budgets for the PCC and Force for the consideration of the PCC.
- 4.18 The PCC is responsible for approving in consultation with the Chief Constable the Medium term Financial Strategy as part of the Police and Crime Plan.

Maintenance of Reserves & Provisions

- 4.19 The PCC holds all balances. Reserves are allocated in accordance with the Reserves Policy.
- 4.20 The CFO is responsible for advising the PCC about the level of reserves that the PCC holds and for ensuring there are clear protocols for their establishment and use. The Reserves Policy will set out:
- The reason for/purpose of the reserve;
 - How and when the reserve can be used;
 - Procedures for the reserve's management and control;
 - A Process and timescale for review of the reserve to ensure continuing relevance and adequacy.
- 4.21 The CFO has a duty to report on robustness of estimates and adequacy of reserves and provisions when the PCC is considering the budget. In particular the CFO must assess the adequacy of unallocated general reserves taking into account the strategic, operational and financial risks facing the PCC. In coming to this view the CFO must seek the advice of the Chief Constable on major policing risks facing the Force.
- 4.22 The PCC shall approve the creation and appropriations to and from general balances and reserves. To enable the PCC to reach his/her decision the CFO shall report the factors that influenced his/her judgement, and ensure the advice given is recorded formally.

4.23 Unforeseen expenditure on Major Operations will be met from the Major Operations Reserve without prior approval up to a limit of £500,000 for each incident.

Annual Budget

4.24 The revenue budget provides an estimate of the annual income and expenditure requirements for delivery of the Police and Crime Plan and sets out the financial implications of the PCC's strategic policies. It provides the budget holders with consent to incur expenditure and a basis on which to monitor the financial performance of both the PCC and the Force.

4.25 The PCC will consult with the Chief Constable and other relevant partners and stakeholders in planning the overall annual budget.

4.26 The Annual Budget is based on the Medium Term Financial Strategy and includes the following information:

- Revenue budget
 - Overall annual budget
 - Separate budgets for the major budget headings as set out in paragraph 4.3
 - The Council Tax Requirement;
- Capital budget;
- The impact of the annual budget on the priorities and funding of future years as set out in the Police and Crime Plan and medium term financial plan.

4.27 The detailed format for the annual budget will be set out in the Revenue Budget Planning and Monitoring Protocol.

4.28 The following factors must be taken into account when producing the Annual Budget:

- Funding available;
- The requirement to balance the need of the policing service against the level of local taxation;
- The statutory requirement to produce a balanced budget (S 25 Local Government Act 2003).

Responsibilities:

- 4.29 The PCC is responsible for obtaining the views of the local community on the proposed revenue and capital expenditure in the financial year ahead.
- 4.30 The CFO is responsible for the format and timetable of the annual budget to be presented to the PCC.
- 4.31 The CFO and Chief Executive are responsible for preparing detailed budget estimates for their respective budgets in a format specified by the CFO.
- 4.32 The Chief Constable is responsible for ensuring that the Force budget estimates are aligned with the objectives set out in the Police and Crime Plan.
- 4.33 The CFO is responsible for obtaining timely and accurate information from billing authorities on the council tax-base and the latest surplus/deficit position on collection of funds to inform budget deliberations.
- 4.34 The CFO and the Chief Executive shall submit estimates in the agreed format to the PCC's budget meeting for approval, including details of council tax implications and precept requirements.
- 4.35 The Chief Executive shall ensure that the PCC considers formally the budget proposals and the PCC acts in accordance with any legal requirements in respect of budget resolutions and the timely setting of the budget.
- 4.36 The PCC is responsible for presenting the proposed budget and police precept recommendations to the Police and Crime Panel for ratification.
- 4.37 Upon approval of the annual budget, the CFO is responsible for submitting the Council Tax Requirement return to central government and precept requests to appropriate bodies in accordance with the legal requirement. In addition he/she is responsible to meeting the statutory requirements in relation to the council tax information to be available to the public.

Precept

- 4.38 The proposed precept is based on the Police and Crime Plan, Medium Term Financial Strategy, Annual Budget, tax base information and central government funding.

- 4.39 The PCC is responsible for presenting the proposed budget and police precept recommendations to the Police and Crime Panel for approval. The procedures and timetable for setting the Precept is set out in the Police and Crime Panels (Precepts and Chief Constable Appointments) Regulations 2012.

Budget Monitoring and Control

- 4.40 Budget management ensures that once the PCC has approved the budget, resources allocated are used for their intended purpose and are properly accounted for. Budgetary control is a continuous process, enabling detailed budget headings to be reviewed and adjusted during the financial year. It also provides the mechanism that calls to account managers responsible for defined elements of the budget.
- 4.41 Once the budget is set the Chief Constable will be required to refer back to the PCC when a decision would incur changes of policy or involve any novel, contentious or repercussive expenditure.

Responsibilities:

- 4.42 It is the responsibility of the Chief Constable and Chief Executive to monitor and control their respective income, expenditure and operational performance, taking action necessary to avoid exceeding their budget. When doing this they will ensure that they rely on accurate and timely budget monitoring information. It is the responsibility of the CFO to provide this information.
- 4.43 The CFO will prepare regular budget monitoring reports. The reporting periods and format for budget monitoring information will be set out in the Revenue Budget Planning and Monitoring Protocol.
- 4.44 The format of the reports shall ensure that the PCC is appraised of developments in key non-financial indicators such as actual and projected staffing numbers, progress on ICT developments and other major projects, partnerships and other requirements the PCC may consider necessary.
- 4.45 The CFO has responsibility for ensuring that appropriate arrangements are in place to co-ordinate the financial information and provide a comprehensive and timely budget monitoring report to the PCC.

- 4.46 The CFO has responsibility to advise CMB if a financial decision or commitment in relation to the Force budget may involve a change of policy or any novel contentious or repercussive expenditure.
- 4.47 The Chief Executive and CFO have responsibility to report to the PCC when expenditure on the major budget headings is likely to exceed the overall budget. Where this becomes apparent outside of the normal reporting periods as set out in the Revenue Budget Planning and Monitoring Protocol the appropriate officer will (after consultation with the Chief Constable when the overspend relates to the Force budget) submit an urgent report to the PCC.
- 4.48 The CFO has a responsibility to report to the PCC and external auditor when overall expenditure is likely to exceed budget.

Management of Budgets

- 4.49 The CFO and Chief Executive will ensure that each element of income and expenditure has a nominated budget holder to take responsibility for that part of the budget. They will also ensure that each budget holder has sufficient financial information and support to allow them to effectively monitor their budget.
- 4.50 Budget responsibility should be aligned as closely as possible to the decision making process that commits expenditure.
- 4.51 Budget holders shall accept accountability for the budgets under their management and the level of service to be delivered and understand their financial responsibility. Management of budgets must not be seen in isolation. It should be measured in conjunction with service outputs and performance measures.

Virement

- 4.52 Virement is a planned reallocation of resources between approved budgets or heads of income and expenditure. Virement is intended to enable the budget holders to manage their budgets with a degree of flexibility within the overall policy framework determined by the PCC and, therefore to provide the opportunity to optimise the use of resources for emerging needs.
- 4.53 **Virement Rules:**
- No virement shall be permitted between the major budget headings (as set out paragraph 4.1) without the prior approval of the PCC;

- Virement decisions must not lead to significant additional spending, ongoing commitments or substantive changes in policy without the prior approval of the PCC, the detailed limits and reporting requirements for such changes will be set out in paragraph 10.
- All virement decisions made by the PCC that reallocate resources between the major budget headings will be made after consultation with the Chief Constable to establish the impact on the policing service and the delivery on the Police and Crime Plan. In addition all such virements will be the subject of a formal Decision Notice.
- Budget virements that reflect agreed policy decisions (e.g. allocation of savings in detail) do not require separate PCC approval.
- Correction of budget coding errors is not considered to be a virement.

4.54 The budget lines that the Force will use for budget management process will be set out in paragraph 10. All virements between budget lines will be recorded and available for review.

Externally Funded Projects

4.55 Approval of the PCC is required, prior to the submission of the application, for externally funded projects where:

- There is a requirement for matched funding (that is, a call on the revenue or capital resources of the PCC);
- There is a total ongoing call on the revenue resources.

Comparison of Outturn Against Budget

4.56 As part of the closure of accounts procedures the CFO and Chief Executive shall compare final income and expenditure on budget headings against the budget and explain any significant variations.

4.57 In addition the CFO and Chief Executive shall retrospectively compare income and expenditure forecasts throughout the year with the final outturn to measure the reliability of forecasts. Any subsequent action that may result from this exercise shall be agreed between the Chief Constable, CFO and Chief Executive and reported to the PCC.

Treatment of Year End Balances

4.58 A year-end balance is the amount by which actual income and expenditure varies from the final budget, normally identified to devolved budget holder level. Arrangements are necessary for the transfer of resources between

accounting years, i.e. a carry forward. This may increase or decrease the resources available to budget holders in the following financial year, dependent upon the direction of the budget variation.

- 4.59 The net level of under/overspend to be carried forward in any one year will be determined by the PCC in the light of the overall financial position in consultation with the CFO and Chief Executive.
- 4.60 Appropriate accounting procedures must be in place to ensure that totals carried forward into the next financial year are correct and that budgets are adjusted promptly.
- 4.61 The allocation of underspends/overspends will be based on a report to CMB from the CFO. This will require PCC approval. Devolved budget holders who overspend their budget in any financial year may have their budget reduced for the following financial year, subject to the determination of the CFO and Chief Executive in relation to their respective budgets.
- 4.62 Similarly budget holders who under-spend their budget in any financial year may have their budget increased for the following financial year. The PCC may withdraw this provision in any financial year dependent upon the overall financial position of the PCC.

Capital Planning

Responsibilities:

- 4.63 The Chief Constable is responsible for operational advice in the development of proposed asset management plans or strategies for the following asset groups:
- Estates
 - Vehicles
 - ICT Infrastructure
- 4.64 The asset management plans will be submitted to CMB for approval by the PCC and will include investment and disposal strategies as follows:
- Estates rationalisation plan (investment and disposal plans)
 - Vehicle Replacement Programme
 - ICT replacement programme
 - Force Programme
 - Other capital expenditure

- 4.65 The CFO is responsible for identifying and proposing the capital expenditure required to take forward the asset management plans.
- 4.66 Projects within each strategy will be prioritised to advise CMB and enable the PCC to make the best informed judgements as to the use of the capital funding available.
- 4.67 All projects and programmes included in the proposed investment plans must be supported by a business case agreed by CMB.
- 4.68 The PCC is responsible for approving the asset management plans and investment strategies.

Capital Project Approval

- 4.69 All projects within the Estates Rationalisation Plan and the Force Programme will have a 2 stage approval process. Each project will have an indicative planning cost which will facilitate overall programme planning and approved project cost.

Medium Term Capital Programme

- 4.70 The CFO will prepare annually a four year rolling programme of proposed capital expenditure for approval by the PCC. This programme will be based on the approved investment and disposal strategies plus the addition of approved one-off projects.
- 4.71 Projects that have not yet been approved will be included in the four year capital programme at estimated cost. Approved projects will be included in the four year capital programme at the value set out in the approved business case.
- 4.72 The Chief Constable in consultation with the CFO and Chief Executive will identify available sources of funding for the medium term capital programme including the identification of potential capital receipts from the disposal of property.
- 4.73 The Medium Term Capital Programme will form an integral part of the overall Medium Term Financial Strategy. The PCC will apply the principles set out in the CIPFA Prudential code to test the affordability of the Medium Term Capital Programme.

Capital Programme Management and Monitoring

- 4.74 The annual capital programme will consist of the first year of the four year capital programme.
- 4.75 Approval of business cases for projects included in the annual programme at estimated cost will lead to variations in the programme if the cost in the business case is different from the estimated cost. Any changes that increase

the overall cost of the programme will only be approved if additional capital financing resources are identified and approved by the PCC to fund the additional cost.

- 4.76 Approval of the Annual Capital Programme by the PCC will expressly include any authority to incur expenditure on the vehicle and ICT infrastructure replacement programmes. In the absence of express authority, a further report will be made to CMB.
- 4.77 A report on budget variances will be produced by the CFO at year end, seeking approval to slippage where required.
- 4.79 Capital expenditure will be monitored quarterly. The information to be provided on the Medium Term Capital Programme and progress on projects is reported through the programme management board structure to CMB.

Capital Financing Resources including Capital Receipts

- 4.80 The CFO will monitor the availability of capital financing resources including capital receipts and report any variations quarterly alongside the capital expenditure monitoring report.
- 4.81 All disposals of land and buildings will require the prior approval of the PCC as set out in Section 5 of this Scheme.

5 Management of Risk and Resources

Introduction

- 5.1 Risk management is the planned and systematic approach to the identification, evaluation and control of risks and threats to the achievement of the organisation's aims and objectives.
- 5.2 The objectives of risk management are to secure the assets of the organisation and to ensure the continued corporate and financial well-being of the organisation.
- 5.3 This Scheme highlights the importance of risk management being embedded throughout the governance arrangements in both organisations, whether operating jointly or separately

Risk Management

Responsibilities:

- 5.4 The PCC is responsible for approving the risk management policies of the OPCC and the Force
- 5.5 The Chief Executive is responsible for:
- Preparing the Risk Management Policies for the OPCC;
 - Overseeing a corporate approach to risk management for the OPCC which is aligned with the PCC's strategic objectives;
 - Maintaining the PCC's Strategic Risk Register;
 - Reviewing and where appropriate proposing changes to the OPCC's risk management policy;
 - Ensuring staff and members of the Joint Audit Committee have access to appropriate training and development opportunities to understand risk management;
 - promoting a culture of risk awareness throughout the OPCC and reviewing risk as an ongoing process;
- 5.6 The Chief Constable is responsible for:
- Preparing the Risk Management Policies for the Force;
 - Overseeing a corporate approach to risk management for the Force which is aligned with the PCC's strategic objectives;
 - Maintaining the Force's Corporate Risk Register;
 - Maintaining the Force's tactical risk registers;
 - Reviewing and where appropriate proposing changes to the Force's risk management policy;
 - Ensuring Force staff have access to appropriate training and development opportunities to understand risk management;
 - Promoting a culture of risk awareness throughout the Force and reviewing risk as an ongoing process.
- 5.7 The Chief Executive and Chief Constable will be jointly responsible for ensuring that the risk management policies of the OPCC and the Force are aligned in such a way that the risks to the achievement of the PCC's aims and objectives are clear and are managed coherently.

Business Continuity

Responsibilities:

- 5.9 The Chief Executive is responsible for ensuring that appropriate business continuity plans are developed, implemented and tested on a regular basis for the OPCC and the Chief Constable is responsible for ensuring that similar arrangements are in place for the Force.

Insurance

Responsibilities:

- 5.10 The PCC is responsible for ensuring that adequate insurance cover is arranged where appropriate. Liabilities may be self insured where this is judged to be the most cost effective option.
- 5.11 The CFO Chief Constable and Chief Executive are responsible for advising the PCC on insurance arrangements.
- 5.12 The CFO shall be authorised to settle liability claims up to the lower value shown in Section 10.9; and jointly with the Chief Executive as Monitoring Officer, up to the higher value in Section 10.9. All claims of public note and all settlements above this value must be referred to CMB for approval.
- 5.13 The CFO and Chief Executive are responsible for providing the information needed to undertake a regular review of self insured claims and to estimate the outstanding liabilities.
- 5.14 The Chief Constable is responsible for ensuring claims made against insurance policies are made promptly.
- 5.15 The Chief Executive and the Chief Constable are responsible for ensuring that employees, or anyone covered by the Force and the OPCC insurance, is instructed not to unreasonably admit liability or make any offer to pay compensation that may prejudice the assessment of liability in respect of any insurance claim.
- 5.16 The CFO and Chief Executive shall present a written report to the OPCC Board each year detailing claims experience and significant claims.

Indemnities

- 5.17 The Chief Executive shall evaluate and authorise any terms of indemnity that the PCC is requested to give to external parties.

Management of Projects

- 5.18 For all major projects within the programme of change with a budget above the threshold set out in Section 9.1.6 (excluding existing staff costs) whether funded by capital or revenue resources the Chief Constable or Chief Executive will prepare a business case according to the requirements of CMB to ensure that all the risks within the project are properly evaluated and managed. This will include:

- A full analysis of user requirements;
- An assessment of the business benefits of the project and the ways in which they are to be measured;
- Option appraisal of alternative solutions;
- A detailed scheme estimate;
- A full consideration of the procurement options and the implications of any contractual arrangements.

- 5.19 The Chief Constable and Chief Executive will produce a quarterly report to CMB on all projects detailing progress on delivery of project benefits, finance and risks.

Internal Control

- 5.20 Internal control refers to the systems of control devised by management to help ensure that objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the PCC's assets and interests are safeguarded.

Responsibilities:

- 5.21 Not used.

- 5.22 The CFO is responsible for the proper administration of the financial affairs of the PCC and ensuring effective systems of internal control. This involves reviewing the Internal Control Framework maintained by the Chief Executive and making recommendations for improvement where appropriate. Any significant weakness in the internal control framework will be brought to the attention of CMB.
- 5.23 The Chief Constable must produce an Annual Assurance Statement for review by CMB which includes a formal statement on the operation of internal controls. This assessment will be the basis of the Chief Constable's and the PCC's Annual Governance Statement.
- 5.24 The CFO is responsible for the proper administration of the financial affairs of the Force and ensuring effective systems of internal control. This involves reviewing the Internal Control Framework maintained by the Chief Constable and making recommendations for improvement where appropriate. Any significant weakness in the internal control framework will be brought to the attention of CMB.

Internal Control Frameworks

Responsibilities:

- 5.25 It is the responsibility of the Chief Executive and the Chief Constable to ensure that effective key controls exist within the OPCC and the Force respectively.
- 5.26 Key controls should be embedded within the managerial control systems. They should ensure that:
- Roles and responsibilities are clearly defined;
 - Policies are clearly defined;
 - Objectives and plans are clearly articulated;
 - Monitoring financial and other performance information is collected and analysed;
 - Appropriate anticipatory and remedial action is taken where necessary.
- 5.27 The arrangements established need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently and in accordance with the statutory and other authorities that govern their use.

- 5.28 The main controls operated by the PCC are set out in this Scheme. In addition to these controls the Chief Executive and the Chief Constable will maintain internal control frameworks as set out below.
- 5.29 To ensure adequate financial controls are in place the Chief Executive and the Chief Constable will each maintain a separate internal control framework for which will comprise:
- Planning frameworks
 - Policy documents (including financial policy documents)
 - Risk registers
 - Key Controls
 - Assurance Matrix
 - Staff Codes of Conduct
 - Standing Operating Procedures (SOPs)
- 5.30 These frameworks will at all times comply with this Scheme. The Chief Constable and Chief Executive will review annually the effectiveness of the governance framework, identifying any significant issues.

Assurance Mapping

- 5.31 The PCC will maintain an assurance mapping process with the aim of enhancing the degree of confidence that planned outcomes are being achieved and that all legal and regulatory requirements are being met.

Responsibilities:

- 5.32 The Chief Executive will define the assurance mapping process and the information requirements and agree them with the Chief Constable.
- 5.33 The Chief Constable will be responsible for providing the relevant assurance information.
- 5.34 The outcome of assurance mapping will be reported in the PCC Annual Governance Statement and the Force Annual Assurance Statement.

Audit Requirements

Internal Audit

5.35 The PCC and the Chief Constable are required to maintain effective joint internal audit of their affairs by the Accounts and Audit (England) Regulations 2011. In fulfilling this requirement the PCC and Chief Constable should have regard to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom and CIPFA guidance on the role of the Head of Internal Audit in Public Service Organisations.

5.36 In addition to enabling the PCC and the Chief Constable to fulfil their requirements in relation to the relevant Accounts and Audit Regulations, Internal Audit is needed:

- To satisfy the PCC and the Chief Constable that effective internal control systems are in place; and
- To satisfy the external auditor that financial systems and internal controls are effective and that the Police Fund is managed so as to secure value for money.

Joint Audit Committee

5.37 The PCC and Chief Constable have established the Joint Audit Committee in accordance with the Code of Practice. The terms of reference of the Joint Audit Committee are as follows:

STATEMENT OF PURPOSE To provide independent assurance on the adequacy of the corporate governance in place and the associated control environment, advising according to good governance principles and proper practices.
Corporate Governance and Regulatory Framework To support the PCC for Wiltshire, Chief Constable and statutory officers in ensuring that effective governance is in place and functioning efficiently and effectively, and making any recommendations for improvement.
To review any issue referred to it by the PCC for Wiltshire and Chief Constable and make recommendations as appropriate
To make recommendations for any improvements to the arrangements and policies in place in relation to “raising concerns at work”, anti fraud and corruption strategies and complaints processes, in the light of its experience.
To review its own effectiveness on an annual basis
To have regard to the CIPFA Guidance on Audit Committees.
To meet quarterly to review all internal and external audit reports.
Internal and External Audit

To consider the internal audit strategy and annual audit plan, and make recommendations as appropriate.
To consider the head of internal audit's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over corporate governance arrangements, and make recommendations as appropriate
To consider summaries of internal audit reports, and make recommendations as appropriate.
To consider reports dealing with the management and performance of the providers of internal audit services, and make recommendations as appropriate.
To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate.
To consider the external auditor's annual plan, annual governance report, annual audit letter and relevant specific reports as agreed with the external auditor, and make recommendations as appropriate.
Accounts/Finance
To scrutinise the draft statements of accounts, annual governance statements, and annual audit letter, considering whether appropriate accounting policies have been followed and making any recommendations as appropriate.
Corporate Risk Management
To consider the continuing effectiveness of the PCC and Chief Constable's risk management policy and risk management arrangements.
To provide assurance that organisational risks are being managed effectively.
To comment on and monitor the insurance programme, insurance and broker appointment/renewal processes and the arrangements for risk financing.
To seek assurance as to the continuing effectiveness of the PCC and Chief Constable's business continuity arrangements.
To review the whistle blowing policy and if the Committee has concerns to escalate them to the Police and Crime Panel, then to the IPCC, then to the Home Secretary.
How the Audit Committee will exercise its independence
All Committee meetings will be held in public
The Committee will have access to all audit reports, plans, accounts, and audit letters.
The Committee can request the PCC and / or Chief Constable to attend its next meeting.
If necessary the Committee can have access to the PCC and / or Chief Constable at any time.
The PCC and Chief Constable will see every report that is submitted to the Committee. The PCC and Chief Constable will treat seriously and respond quickly to any issue raised by the Committee.
The intention and expectation is that the above process will lead to a satisfactory outcome of any issues raised by the Committee. If this is not the case the Committee may approach the external auditor, HMIC, IPCC, or the

Police and Crime Panel.

The Committee may have at its request separate meetings with the external and internal auditors.
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Responsibilities:

- 5.38 The CFO and Chief Executive shall ensure the provision of an effective joint internal audit service.
- 5.39 The Head of Internal Audit is responsible for preparing an audit strategy. The Head of Internal Audit is also responsible for preparing a risk based annual internal audit plan, in consultation with the PCC, Chief Constable and external auditors and designed to implement the audit strategy that is set within a longer term appraisal of the risks to which the PCC is exposed.
- 5.40 The Chief Executive and the Chief Constable will ensure that the Head of Internal Audit has unrestricted access to records, system and data for auditing purposes.
- 5.41 The Chief Constable or PCC shall consider and respond promptly to recommendations in audit reports and ensure that any agreed actions arising from audit recommendations are carried out in a timely and efficient manner.
- 5.42 The Chief Constable shall ensure that new systems for maintaining financial records or records of assets, or significant changes to existing systems, are discussed with and agreed by the PCC at CMB and internal audit prior to implementation.
- 5.43 Internal audit shall provide an undertaking to respect the confidential nature of the service and to employ suitable staff only.

External Audit

Responsibilities:

- 5.44 The Audit Commission is responsible for appointing external auditors. The basic duties of the external auditor are governed by section 15 of the Local Government Finance Act 1982, the Audit Commission Act 1998, the Local Government Act 1999 and Accounts and Audit Regulations 2011.
- 5.45 The CFO, the Chief Executive and the Chief Constable should work closely with the external auditor in developing the external audit plan.

- 5.46 Not used.
- 5.47 The PCC should use the reports of the external auditors to aid in its monitoring role and to ensure that all agreed policies are being implemented by the OPCC and the Force.
- 5.48 The PCC may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Revenue and Customs, who have statutory rights of access.

Preventing Fraud and Corruption

Anti-Fraud and Corruption Policy

- 5.49 The PCC and the Chief Constable will not tolerate fraud bribery or corruption in the administration of its responsibilities, whether from inside or outside their organisations.
- 5.50 Expectations of propriety and accountability are that the PCC and employees at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices including but not limited to the Bribery Act 2010.
- 5.51 It is expected that all individuals and organisations (e.g. suppliers, contractors, and service providers) with whom it comes into contact will act with honesty and integrity and without thought or actions involving fraud bribery or corruption.

Responsibilities:

- 5.52 The PCC and the Chief Constable are responsible for fostering a culture that will not tolerate fraud bribery and corruption.
- 5.53 The Chief Executive and Chief Constable are responsible for preparing an effective anti-fraud anti-bribery and anti-corruption policy. Any policy should be approved by the PCC following consultation at CMB.

Business Interests

- 5.54 In order to maintain transparency, business interests of all employees and office holders of the OPCC and the Force will be recorded in a register on business interests. Some business interests may conflict with the role of the employee or office holder. The Business Interests policy will set out the action to be taken in these circumstances.

Responsibilities:

- 5.55 The Chief Executive is responsible for maintaining a policy on the business interests of the staff and office holders of the OPCC and also for maintaining a register of business interests.
- 5.56 The Chief Constable is responsible for maintaining a policy on the business interests of the staff of the Force and also for maintaining a register of business interests.

Gifts and Hospitality

- 5.57 All employees and office holders are subject to standards of professional behaviour, which includes the expectation to be honest, act with integrity and not to compromise or abuse their position. Personal gifts or gratuities should never be accepted that could compromise their impartiality. Detailed policies will be maintained by the Chief Executive and Chief Constable on gifts and hospitality, these policies will include the requirement that no gifts of a value of more than £10 nor any amount of cash will be accepted by employees without the express approval of the Chief Executive or the Chief Constable as appropriate.
- 5.58 Offers of gifts, loans or sponsorship for the benefit of the Force or the OPCC are dealt with in sections 8 of this Scheme.

Responsibilities:

- 5.59 The Chief Executive is responsible for maintaining a policy on gifts and hospitality in relation to the staff and office holders of the OPCC and also for maintaining a register of such gifts and hospitality.
- 5.60 The Chief Constable is responsible for maintaining a policy on gifts and hospitality in relation to the staff of the Force and also for maintaining a register of such gifts and hospitality.

- 5.61 All staff are responsible for making themselves aware of the relevant gifts and hospitality policy and complying with the policy.

Reporting of Suspected Irregularities

- 5.62 The OPCC and the Force will maintain a facility that enables employees, the general public and contractors to make allegations of fraud, misuse and corruption in confidence and without recrimination. Procedures shall ensure:

- that allegations are investigated robustly as to their validity;
- that they are not malicious;
- that appropriate action is taken to address any concerns identified.

Appropriate legislation, including Public Interest Disclosure Act 1998, shall be adhered to.

- 5.63 All unlawful expenditure or potentially unlawful expenditure must be reported to the PCC, Police and Crime Panel and the external auditor.

Responsibilities:

- 5.64 The Chief Executive and the Chief Constable are responsible ensuring that all employees, the general public and contractors are made aware of the confidential reporting (whistle blowing) facilities.
- 5.65 The CFO is responsible for reporting any unlawful expenditure or potentially unlawful expenditure by the PCC or the officers of the OPCC to the PCC, the Police and Crime Panel and to the external auditor.
- 5.66 It is the responsibility of the Chief Executive to ensure that the CFO receives information on any unlawful expenditure or potentially unlawful expenditure.
- 5.67 The CFO is responsible for reporting any unlawful expenditure or potentially unlawful expenditure by the Chief Constable or the officers of the Chief Constable to the PCC and to the external auditor.
- 5.68 It is the responsibility of the Chief Constable to ensure that the CFO receives information on any unlawful expenditure or potentially unlawful expenditure.

Assets

5.69 The PCC owns and funds all assets regardless of whether they are used by the PCC, by the Force or by both bodies.

Responsibilities

5.70 The Chief Executive and the CFO must ensure that:

- Assets are only used for the purposes of the Force and the OPCC and are available for use when required and are properly accounted for;
- An asset register is maintained that provides information about fixed assets so that they are safeguarded, used efficiently and effectively, adequately maintained and valued in accordance with statutory and management requirements;
- Assets and records of assets are properly maintained and securely held and that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place;
- Lessees and other prospective occupiers of land owned by the PCC are not allowed to take possession or enter the land until a lease or agreement has been established as appropriate;
- Title deeds to PCC property are held securely;
- No PCC asset is subject to personal use by an employee without proper authority;
- Valuable and portable items such as computers, cameras and video recorders are identified with security markings as belonging to the Force or OPCC.

For all operational assets used by the Force the above responsibilities will lie with the CFO.

Valuation

5.71 The Chief Constable shall maintain an asset register for all fixed assets with a value in excess of the limits shown in Section 9, in a form approved by the CFO on behalf of the PCC. Assets are to be recorded when they are acquired by the PCC and this record updated as changes occur with respect to location, condition and ownership. Assets are to be valued:

- In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice

- In accordance with the requirements specified by the CFO;
- For insurance purposes.

Inventories

Responsibilities:

- 5.72 The Chief Executive and the Chief Constable shall ensure that inventories are maintained that record an adequate description of portable and desirable items (with a value in excess of the amount shown in section 10).
- 5.73 There shall be at least an annual check of all items on the inventory in order to verify location, review, and condition and to take action in relation to surpluses or deficiencies, annotating the inventory accordingly. The annual check is to be undertaken by the responsible budget holder and must be independently reviewed.

Stocks and Stores

- 5.74 The Chief Constable shall make arrangements for the care, custody and control of the stocks and stores and maintain detailed stores accounts in a form approved by the CFO. Stocks are to be maintained at reasonable levels so as to balance the need for availability and the risk of obsolescence. Annual stock taking exercises will take place.
- 5.75 Discrepancies between the actual level of stock and the book value of stock may be written off by the CFO up to the level shown in Section 10. Amounts for write off above this value must be referred to CMB for approval, supported by a written report explaining the reasons for the write off and any investigation undertaken.
- 5.76 Obsolete stock may be written off by the CFO up to the level shown in Section 10. Amounts for write off above this value must be referred to CMB for approval, supported by a written report explaining the reasons for the write off and any investigation undertaken.

Intellectual Property

- 5.77 The Chief Executive, in conjunction with the CFO and the Chief Constable, is jointly responsible for preparing guidance on intellectual property procedures and ensuring that staff are aware of these procedures. Any such policies should be approved by the PCC.

Asset Disposal

- 5.78 All disposals of surplus land and buildings must be approved by the PCC.
- 5.79 The CFO may approve the disposal of vehicles and items of equipment up to the estimated value shown in Section 10. Disposals above this value are to be reported to CMB for prior approval.
- 5.80 Assets shall be disposed of when in the best interests of the PCC and in the most economically advantageous way. Where this is not the highest offer, the CFO shall prepare a report for CMB outlining the reasons.
- 5.81 Items above the estimated value shown in 10 shall be disposed of by public auction or sealed bids after advertisement.

Treasury Management and Banking Arrangements

- 5.82 The PCC has adopted CIPFA's Treasury Management in the Public Services: Code of Practice (the Code).

Responsibilities;

- 5.83 The PCC is responsible for approving the Treasury Management Policy and the Annual Treasury Management Strategy.
- 5.84 The CFO shall prepare regular reports for the PCC on treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year, a mid-year report and an annual report after its close, in the form prescribed in its Treasury Management Practices.
- 5.85 The PCC delegates responsibility for the execution and administration of treasury management decisions to the CFO, who will act in accordance with the organisation's policy statement and Treasury Management Practices and CIPFA's Standard of Professional Practice on Treasury Management.
- 5.86 The CFO shall have overall responsibility for banking arrangements. The CFO shall determine a policy for the secure operation of bank accounts. All bank accounts shall be approved by the CFO and shall be in the name of the PCC unless otherwise authorised by the CFO and Chief Executive.

Money Laundering

- 5.87 The OPCC and the Force are alert to the possibility that it they may become the subject of an attempt to involve them in a transaction involving the laundering of money.
- 5.88 Suspicious cash deposits in any currency in excess of €15,000 (or equivalent) should be reported to the CFO. This instruction does not apply to seizures and subsequent bankings under the Proceeds of Crime Act.
- 5.89 Internal control procedures will be monitored to ensure they are reliable and robust in terms of the prevention of money laundering.

Responsibilities:

- 5.90 The CFO will be the nominated Money Laundering Reporting Officer (MLRO) for the PCC.
- 5.91 All employees have a responsibility to notify the CFO as soon as they receive information which may result in them knowing or having reasonable grounds for knowing or suspecting money laundering, fraud or use of the proceeds of crime.

Staffing

- 5.92 The Chief Constable has the direction and control of the Force and is operationally independent.

The Commissioner and the Chief Constable have agreed the pooling of resources for the provision of the existing back-office services. They will determine the staffing and resource priorities for those services. The PCC will determine, following advice from the Chief Constable, the financial allocation to fund the services.

The host for the staff to provide the Services in respect of Finance, Corporate Communications, Legal, and Estates is the Office of the PCC.

The host for the staff to provide all services in respect of Business and People Development is the Office of the Chief Constable.

As the Integration proceeds, the host for Services will increasingly be Wiltshire Council in accordance with the Memorandum of Understanding between PCC, Chief Constable and Wiltshire Council.

At the start of every year Chief Officers will prepare for the Commissioner's Monitoring Board approval a service specification setting out the provision of the Services to the respective Offices during that year.

The Chief Officers will at the start of each year produce for approval by the Commissioner's Monitoring Board a draft budget and a savings plan.

The Service Managers will provide the Services to the Parties in accordance with the service specification agreed by the Commissioner's Monitoring Board.

5.93 The Chief Executive is responsible for:

- Providing overall management of staff within the OPCC and ensuring that there is a proper use of the evaluation or other agreed systems for determining the remuneration of a job;
- Ensuring that the staffing budget of the OPCC provides an accurate forecast of staffing levels, that it accords with the approved staffing policies of the PCC
- Advising the PCC on the budget provision necessary to cover estimated staffing levels;
- Ensuring that employees are appointed and employed in accordance with the agreed personnel policies of the PCC and that service records are properly maintained.

5.94 The Chief Constable is responsible for:

- Providing overall management of staff within the Force and ensuring that there is a proper use of the evaluation or other agreed systems for determining the remuneration of a job;
- Ensuring that the staffing budget of the Force provides an accurate forecast of staffing levels, that it accords with the approved staffing policies of the PCC;
- advising the PCC on the budget provision necessary to cover estimated staffing levels;
- Ensuring that employees are appointed and employed in accordance with the agreed personnel policies of the PCC and that service records are properly maintained.

5.95 Decisions with regard to the application of those discretions provided within Local Government Pensions Scheme listed below will be subject to a delegated limit as set out in Section 10.

- Early payment of pension benefits at the request of a member;
- Flexible retirement;
- The establishment of Shared Cost AVC scheme;
- Increase membership of an active member up to 10 years;
- Award of additional pension up to £5000 per annum.

- 5.96 Redundancy of Police Staff where the consequential redundancy payments exceed the limits set out in Section 10 will be approved by PCC.

Custody of Unofficial Funds

- 5.97 The Chief Constable must ensure that suitable policies are developed for the safe custodianship of unofficial funds. This should include a central register of such funds and annual confirmation from the management bodies of funds that accounts have been audited and accepted as such. Processes and procedures should also be in place to ensure that staff responsible for such funds are aware and comply with their obligations.

Evidential and Non Evidential Property

- 5.98 Police activities may involve the seizure of cash, drugs, guns and other assets. The Chief Constable is required to exercise a duty of care and safeguard found or seized property pending decisions on its ownership, or private property of an individual e.g. a suspect in custody. This should include the development of policies and procedures for the safekeeping of private property of a person, other than a member of staff, under his or her guardianship or supervision or found or seized property. These policies and procedures should also ensure that any loss or diminution in value of such property is reported without delay to CMB.

6 Systems and Procedures

General

- 6.1 The CFO is responsible for determining the accounting systems, procedures, form of accounts and the supporting financial records for the OPCC and the Force respectively as set out in paragraphs 3.2 and 3.3 of this Scheme.
- 6.2 The Chief Executive is responsible for the proper operation of the financial processes in the OPCC and should ensure that sufficient guidance, procedures and training is provided to employees acting on the PCC's behalf.
- 6.3 The Chief Constable is responsible for the proper operation of the financial processes in the Force and should ensure that sufficient guidance, procedures and training is provided to employees acting on the PCC's behalf.

- 6.4 The Chief Executive and the Chief Constable are responsible for ensuring that computer and other systems are registered in accordance with data protection legislation and that staff are aware of their responsibilities under freedom of information legislation.
- 6.5 The Chief Executive and Chief Constable should ensure that levels of authority have been established within the OPCC and Force and are operating effectively. These levels of authority should identify staff authorised to act on the Chief Constable's behalf, in respect of payments, income collection and placing orders, together with the limits of their authority.

Income

Responsibilities:

- 6.6 The Chief Executive and Chief Constable shall make arrangements for the collection of all income due to the PCC, including the appropriate and correct charging of VAT.
- 6.7 The Chief Executive and Chief Constable shall ensure that all income is paid fully and promptly into the designated bank account. Appropriate details should be recorded on to paying-in slips to provide an audit trail.

Fees and Charges

- 6.8 The Force's policy with regard to fees and charges will be approved by the PCC. The Chief Constable shall review scales of fees and charges at least annually and report any proposed changes to the PCC for approval.
- 6.9 All charges should be in compliance with the Charging Policy agreed by the PCC except where regulations require otherwise or with the express approval of the PCC.

Income Write Off

- 6.10 Income due to the PCC shall not be written off until the Chief Executive or Chief Constable (as appropriate) is satisfied that all reasonable steps have been taken for its recovery.

- 6.11 Individual amounts of income due to the OPCC budget or the Commissioning budgets may be written off by the Chief Executive up to the level shown in Section 10. Amounts for write-off above this value must be referred to the PCC for approval, supported by a written report explaining the reasons for the write-off.
- 6.12 Any write-off of capital sums due or interest income in relation to the PCC treasury management activity must be referred to the PCC for write off.
- 6.13 Individual amounts may be written off by the Chief Constable up to the level shown in Section 10. Amounts for write-off above this value must be referred to CMB for approval, supported by a written report explaining the reasons for the write-off.

Ordering and Paying for Goods and Services

- 6.14 Public money should be spent with demonstrable probity and in accordance with the PCC's policies. The PCC has a statutory duty to achieve value for money, in part through economy and efficiency. The PCC's procedures should help to ensure that value for money is achieved via purchasing arrangements.

Personal Interests

- 6.15 The PCC and every officer of the OPCC and the Force has a responsibility to declare any links or personal interests that they may have with purchasers, suppliers and contractors if they are engaged in contractual or purchasing decision on behalf of the PCC (see paragraph 5.54).

Responsibilities:

- 6.16 The key controls of the OPCC and the Chief Constable will set out the proper processes to be followed when ordering and paying for goods and services. These key controls will be in line with paragraph 9 of this Scheme and will include robust arrangements to ensure all goods and services are ordered only by appropriate persons and are correctly recorded.
- 6.17 It is the responsibility of all budget holders to ensure that regulation 9 of this Scheme and key controls are complied with at all times.

- 6.18 The exchequer and payment function will be provided by the Finance Department. The Chief Executive and the Chief Constable will be responsible for ensuring that correct instructions are given to the Exchequer Team with regard to payments to suppliers.
- 6.19 The CFO is responsible for ensuring that payment mechanisms are in line with all legislation and national guidance and that where possible a different person authorises the payment from the person who approved the order.

Purchasing Cards

- 6.20 Purchasing cards are an alternative method of buying and paying for relatively low value goods, which generate a high volume of invoices. Use of purchasing cards generates an efficiency saving from lower transaction costs. All purchasing cards will be controlled by the CFO. The CFO is responsible for ensuring that the proper practices are in place for the control of purchasing cards and the reconciliation of any associated control accounts.

Payments to Employees

- 6.21 The payroll function will be provided by the Finance Department. The Chief Executive and the Chief Constable will be responsible for ensuring that correct instructions are given to the Force Finance Department Payroll Team with regard to payments to their respective staff and the members of the Joint Audit Committee.
- 6.22 The key controls of the OPCC and the Chief Constable will set out the proper processes to be followed when making payments to employees. It is the responsibility of all budget holders to ensure that the key controls in relation to payments to employees are complied with at all times.

Taxation

Responsibilities:

- 6.23 The Finance Department is responsible for maintaining the tax records for the OPCC and the Force and making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate. This responsibility also includes the requirement to ensure that legislative and regulatory changes are identified and implemented accordingly.

- 6.24 The CFO is responsible for advising the PCC and the Chief Constable on taxation issues and the impact of changes in legislation.

Liability Claims

- 6.25 The PCC has external insurance for public and employers liability and in addition maintains a self insurance fund to meet claims below the policy excess. The Chief Executive and CFO deal with all claims against the self insurance fund.
- 6.26 The limits for the approval of payment of such claims are set out in Section 9.

Ex Gratia Payments

- 6.27 The CFO may make ex-gratia payments up to the level shown in and in accordance with Section 10 in any individual instance, for damage or loss to property or for personal injury or costs incurred as a result of police action where such a payment is likely to facilitate or is conducive or incidental to the discharge of any of the functions of the PCC. The Chief Constable shall maintain details of such payments in a register.
- 6.28 Amounts greater than those specified in Section 10 must be referred to the PCC for approval.

Crime and Disorder Reduction Grants

- 6.29 The Chief Executive is responsible for ensuring that the payment of a Crime and Disorder Grant is in alignment with the Crime and Policing Plan and any attached conditions have been or are being complied with.

7 Co-operative Working and Commissioning

Co-operative Working

- 7.1 Subject to the constraints that may be placed on individual funding streams, PCCs are free to pool funding as they and their local partners see fit. PCCs can enter into any local contract collectively with other local partners, including non-police bodies.

Responsibilities:

- 7.2 The PCC, in exercising his/her functions, must have regard to the relevant priorities of each responsible body within their policing area.
- 7.3 To work effectively with local partners to tackle agreed community safety priorities.

Commissioning

- 7.4 The PCC will commission services and award grants to organisations or bodies that support the priorities in the police and crime plan. In doing this the PCC may:
- Act alone as the commissioner of services;
 - Or act co-operatively to commission services jointly with other bodies.
- 7.5 Where appropriate and in line with the objectives set out in the Police and Crime Plan the PCC may make grants in support of local priorities.

Responsibilities:

- 7.6 The PCC is responsible for publishing a Commissioning Strategy that will support the objectives set out in the Police and Crime Plan and otherwise set out the objectives of his commissioning activity, and governance of the commissioning process.
- 7.7 When the PCC acts as a commissioner of services, he will be responsible for achieving value for money and agreeing the shared priorities and outcomes expected to be delivered either through a contract or a grant agreement with each provider.
- 7.8 Where the mechanism for commissioning is the award of a contract for service provision, the procurement activity will be in line with paragraph 9 of this Scheme.
- 7.10 The Chief Executive is responsible for ensuring that expenditure does not exceed the budgeted level to achieve the objectives set out in the Police and Crime Plan.

- 7.11 When working jointly with other bodies to commission services the Chief Executive will ensure that this Scheme applies to the joint procurement activity or will set out in a formal decision why the Scheme can be varied.

Collaboration

7.12 Not Used

7.13 Not Used

- 7.14 The CFO and Chief Executive are responsible for advising whether a proposed collaboration agreement is in alignment with the Police and Crime Plan and the Medium Term Financial Strategy and the long term sustainability of policing in the area.

Consortia

- 7.15 Where the PCC judges that it is appropriate to enter into a long-term joint working arrangement with other bodies, operating with a formal legal structure, specific legal and procurement advice will be obtained. In such circumstances it will be necessary to update the Scheme to acknowledge any new structures that exist within the consortium and ensure that all contractual conditions are met.

8. Other External Arrangements and Sponsorship

External Funding

- 8.1 External funding can be a very important source of income, but funding conditions need to be carefully considered to ensure that they are compatible with the aims and objectives of the PCC and Chief Constable.

Responsibilities:

- 8.2 The Chief Executive and the Chief Constable are responsible for actively pursuing any opportunities for additional funding where this is considered to be in the interests of the Force and PCC. In addition they are responsible for ensuring that the match-funding requirements and exit strategies are considered prior to entering into the agreements and that future medium term financial forecasts reflect these requirements.

Sponsorship

- 8.3 The Home Office Financial Management Code of Practice sets out guidance with regard to the acceptance of sponsorship and external funding.

Responsibilities:

- 8.4 The PCC will maintain a Sponsorship Policy that is in line with; the Home Office Financial Management Code of Practice, Section 93 of the Police Act 1996 and the Bribery Act 2010.
- 8.5 The Chief Executive and Chief Constable must ensure that any conditions placed on the Force in relation to external funding are in accordance with the approved policies of the PCC and in particular the Sponsorship Policy of the PCC.
- 8.6 The Chief Executive and the Chief Constable are responsible for ensuring that all funding notified by external bodies is received and properly recorded in the PCC's accounts.

Working for Third Parties

- 8.7 The Force provides special police services to outside bodies as part of its normal obligations, for which charges are made. The PCC may provide goods and services to other bodies in accordance with the Local Authorities (Goods and Services) Act 1970. Arrangements should be in place to ensure that any risks associated with this work are minimised and that such work is not ultra vires.

Responsibilities:

- 8.8 The Chief Constable is responsible for ensuring that proposals for providing special police services are costed, that proper contract arrangements are established, within delegated limits and that no contracts are subsidised by the PCC. Charges must be in line with the scheme agreed by the PCC, or subject to specific PCC approval. All work for third parties will be reviewed by the Chief Executive to ensure that any liabilities are recognised and appropriate insurance cover is arranged.

9 Contract and Procurement Regulation

9.1 This Scheme applies to the procurement of goods, services and works by the PCC, and to PCC contracts awarded and signed by the Chief Constable on behalf of the PCC.

9.1.1 The PCC is the contracting party for the purposes of this Scheme.

9.1.2 A framework agreement may only be established in accordance with the public procurement law governing the establishment of framework agreements and with the prior approval of the Chief Executive and CFO.

9.1.3 The PCC and the Chief Constable will comply with the law which governs the public procurement of goods, services, and works. In particular the PCC and the Chief Constable will treat economic operators equally, and act in a non discriminatory way and transparent way.

9.1.4 The requirements of the Chief Executive and Chief Finance Officer will apply in respect of any procurement of goods, services, and works undertaken.

9.1.5 The Chief Constable may procure on behalf of the PCC goods, services, or works up to a value of £100,000 provided that a budget including specific provision for the expenditure has been seen and approved by the PCC;

9.1.6 Any contract of an estimated value in excess of £100,000 must be approved by the PCC;

9.1.7 The Chief Constable will provide the Chief Executive as soon as possible with a list of every contract to the value of less than £10,000 including value, identity of contracting parties, and purpose of contract;

9.1.8 The Chief Constable will provide the Chief Executive as soon as practicable with a copy of each contract with a value exceeding £10,000 together with a copy of each invitation to tender;

9.1.9 The Chief Constable will provide the Chief Executive as soon as practicable after the end of each month information as to each item of

expenditure exceeding £500 including the recipient, purpose of expenditure and the reason why it is considered good value for money.

9.2 Where the value of the procurement is estimated to be less than £100,000 the procurement process will be exposed to competition in such manner as the Chief Executive and CFO agree to be appropriate.

9.3 SWPPD will usually undertake the procurement of goods, services, or works on behalf of the PCC where the value of the procurement exceeds £40,000 and the Contract Regulations of SWPPD will apply

9.4 Not used

9.5 Receiving and Opening Tenders

9.5.1 The following procedure should be followed for receiving and opening tenders that are not to be submitted in electronic format:

- i) tenders are to be addressed to the Chief Executive;
- ii) no tender will be considered unless it is enclosed in a plain, sealed envelope or package only bearing a tender label;
- iii) the pack or envelope should bear no mark that identifies the tenderer;
- iv) tenders submitted by fax or e-mail must be rejected;
- v) the tender envelope or package must clearly identify the procurement to which the tender applies;
- vi) tender packets or envelopes are to be locked away, until the specified time for their opening;
- vii) only the Chief Executive or an officer authorised by the Chief Executive may open tenders. All tenders submitted for a procurement on or before the relevant closing date must be opened at the same time;
- viii) tenders must be date stamped when opened and a tender return form for each procurement completed and signed by the Chief Executive or an officer authorised by the Chief Executive at the time of opening.

9.5.2 The following procedure should be followed for receiving and opening tenders that are to be submitted in electronic format:

- i) all tenders that are to be submitted in electronic format are to be submitted using the national Emergency Service Tendering Portal “Bluelight” and in accordance with any other instructions issued to the relevant tenderers;
- ii) only the Chief Executive or an officer authorised by the Chief Executive may open tenders (remove the tender “Seal”) submitted using Bluelight. All tenders for a procurement submitted on or before the relevant closing date must be opened at the same time.

9.5.3 Tenders that are received after the closing date, or tenders that are not submitted in accordance with paragraphs 9.5.1 or 9.5.2 will only be accepted with the Chief Executive’s approval.

9.5.4 The Chief Executive may prescribe additional procedures for the receipt and opening of tenders.

9.6 Awarding Contracts

9.6.1 A contract for the supply of goods, services, or works for a value exceeding £100,000 may be awarded only:

- i) if it is approved by the PCC
- ii) a Decision Notice is published; and
- iii) a contract approved by the Chief Executive is completed with the supplier for the relevant procurement.

9.6.2 The responsibility for executing or signing contracts (other than contracts for the acquisition or disposal of any interest in land) shall be as follows:

- i) The Chief Executive shall determine whether a contract has to be executed under seal.
- ii) The PCC, Chief Executive or CFO on behalf of the PCC may sign contracts that are to be executed under seal.
- iii) The PCC, Chief Constable, Chief Executive or CFO may sign contracts on behalf of the PCC that are not to be executed under seal.

9.7 Contracts for the Acquisition and Disposal of Land

9.7.1 Unless the PCC after consulting with the Board agrees otherwise the PCC will only dispose of its land following the conduct of a sealed tender process as set out in paragraph 9.5.

- 9.7.2 There will be no acquisition or disposal of any interest in land without the prior approval of the PCC after consulting with CMB.
- 9.7.3 The provisions of the Code of Practice will be applied in respect of any disposal of land by the PCC.
- 9.7.4 Any document legislating for the acquisition or disposal of any interest in land (including transfers, leases, and licences) whether or not it has to be executed under seal may only be signed by the PCC, Chief Executive or the CFO.
- 9.7.5 The Chief Executive will publish all information required so as to comply in a timely manner with the requirements of the Elected Local Policing Bodies (Specified Information) Order 2011.

10 Delegated Limits

Change control / variation

- 10.1 From time to time there will be a requirement to vary contracts through a formal contract change control. In these circumstances the following financial delegation levels will apply:

Up to £50,000 – CFO

Between £50,000 and £100,000 – Chief Executive and CFO

Over £100,000 - PCC

Contract Extensions

- 10.2 A contract may have an option to extend the initial contract period. In such circumstances the decision to exercise the option to extend will be made by the Chief Executive and the CFO

Notification of Relief Events

- 10.3 From time to time suppliers may require to formally notify the Force of contractual relief events. In such circumstances notification of all relief events should be submitted to the following:

The CFO and Chief Executive

The Capital Programme

- 10.4 Detailed estimates for each scheme in the approved capital programme shall be prepared by the responsible officer before tenders are sought or commitments made. Schemes approved by the PCC need not be referred back to the PCC for further approval unless, when negotiating contract details, amendments to the nature of the scheme are sought or increase to the cost of the scheme exceeds the limit below.

Limit: £50,000

Liability Claims

- 10.5 Settlement of claims that are of public note will be reported for approval regardless of value

The CFO on behalf of the Chief Constable is authorised to settle liability claims (including costs) up to the value shown below

Limit: £25,000

The CFO and Chief Executive are jointly authorised to settle liability claims (including costs) up to the value shown below.

Limit: £50,000

Above this value, claims must be reported to CMB for approval.

Assets

Asset Registers

- 10.6 The Chief Constable shall maintain an asset register for all fixed assets with a value in excess of the limits shown below.

Limits:

Land & Buildings	All values
Vehicles	All values
Computers	All values
Plant & Equipment	£10,000

Inventories

10.7 The Chief Constable shall maintain inventories that record an adequate description of portable and desirable items (not already recorded on an asset register) for items with a value of more than:

Limit: £1,000

Stock

10.8 Discrepancies between the actual level of stock and the book value of stock may be written off by the Chief Constable up to the level shown below. Amounts for write off above this value must be referred to CMB for approval.

Limits:

Individual items £25,000

Cumulative total value of stocks within written off for financial year £50,000

10.9 Obsolete stock may be written off by the Chief Constable up to the level shown below. Amounts for write off above this value must be referred to CMB for approval.

Limits:

Individual items £25,000

Cumulative total value of stocks within written off for financial year £50,000

Asset Disposals

10.10 The Chief Constable may dispose of vehicles and items of equipment up to the estimated value shown below. Disposals above this value are to be reported to CMB for prior approval.

Limits:

Vehicles

Equipment £25,000

10.11 Items above the estimated value shown below shall be disposed of by public auction or sealed bids after advertisement. Disposal of items above the limits set out below that is not by public auction or sealed bids after advertisement will be on the basis of an alternative approach agreed by the CFO .

Limits:

Equipment £25,000

Income

10.12 Individual amounts may be written off by the Chief Constable up to the level shown below. Amounts for write off above this value must be referred to CMB for approval.

Limit: £25,000

Retirement and Redundancy

10.13 Decisions with regard to the application of discretion provided within Local Government Pensions Scheme will require a recommendation in favour by the Chief Constable or Chief Executive and will be subject to decision by the PCC.

10.14 Redundancy of Police Staff where the total consequential payments exceed the limits set out below will be approved by OPCC Board in consultation with the PCC.

Limit per individual member of staff: £50,000

Ex Gratia Payments

10.15 The Chief Constable may make ex gratia payments up to the level shown below in any individual instance, for damage or loss to property or for personal injury or costs incurred as a result of police action where such a payment is likely to facilitate or is conducive or incidental to the discharge of any of the functions of the PCC. Amounts greater than those specified must be referred to CMB for approval.

Limit £25,000

Virements

Any virement in excess of £100,000 must be reported to CMB for approval.

Annexe

Commissioner's Monitoring Board

Terms of Reference

This Board is the top level governance board for the OPCC. Where the Board has agreed, individual functions may be discharged through other OPCC/OCC joint processes. In those instances, reporting to CMB will be by exception only.

MEMBERSHIP

Commissioner

OPCC Chief Executive

Chief Constable

Deputy Chief Constable

Assistant Chief Constable

Assistant Chief Officer Business and People Development

Assistant Chief Officer Finance

STRATEGIC DIRECTION

1. To oversee and review the delivery of the Corporate Strategy including objectives, priorities and outcomes
2. To develop the Policing and Crime Plan
3. To review Wiltshire Police risk registers
4. To consider the police budget and the precept
5. To consider the draft Annual Report
6. To prepare annually a capital and revenue budget
7. To consider recommendations on the level of council tax for consideration
8. To give approval for initiation of projects and allocation of budgetary provision and approve project expenditure
9. To develop thresholds and diagnostic measures for the Corporate Strategy
10. To approve property transactions and the procurement of goods, services, and works in accordance with contract regulations
11. To oversee strategy on regional and other collaboration including partnerships
12. Consultation on the process to appoint Senior Officers
13. To consider the findings of the Staff Survey and monitor the implementation of proposed actions

FINANCIAL MONITORING

1. To examine the monthly budget monitoring statements (capital and revenue) and to determine and maintain an accurate and current picture of the projected budgetary outturn for the financial year
2. To consider the Medium Term Financial Strategy
3. To consider any emerging major variances to the budget and oversee remedial actions required to produce a balanced budget by the year end
4. To consider any other financial issues that may emerge including investment and treasury management decisions

ECONOMY AND EFFECTIVENESS

1. To maximise value and productivity by ensuring that resources are aligned to priorities, risks, and threats and reflect supply and demand profiles
2. To review costs and overheads; efficiency and productivity
3. To consider business cases for regional collaborative arrangements
4. To review the progress of all major projects in terms of cost, risk, time and deliverables
5. To scrutinise all major programmes, projects and procurements to determine business benefit delivery and compliance
6. To consider and improve the way the workforce is led, organised, and developed to be productive in working for the public
7. To monitor delivery of the sustainable policing model for Wiltshire
8. To develop the Estates Strategy having regard to need, available resources and changes in delivery of services
9. To approve and keep under review the Procurement Strategy
10. To monitor the progress of the Efficiency Plan and prepare the VFM statement
11. To monitor all Inspection results and the implementation of improvement plans

PROFESSIONAL STANDARDS

1. To promote and maintain high standards of conduct by all members of OPCC and the Force
2. To consider the manner in which complaints against police officers, up to and including the rank of Deputy Chief Constable, are dealt with under the Police Reform Act 2002.
3. To monitor the Force's professional standards arrangements, performance statistics and outcomes ensuring the maintenance of the highest standards of professional conduct and behaviour.

4. To ensure robust monitoring of statistical data in relation to:
 - a. misconduct cases, including scrutiny of matters raised, handling, outcomes and learning;
 - b. number of complaints and allegations received.
5. To complete a dip-sampling exercise of completed complaints, including direction and control complaints, on a quarterly basis.
6. To monitor the number of civil claims received by the Force.
7. To have overview of those practices and procedures of the Force Professional Standards Department which are aimed at ensuring the efficiency and effectiveness of the Force, and to scrutinise these to ensure compliance with statutory guidance, IPCC and Home Office guidance.
8. To promote effectiveness and efficiency by identifying areas requiring improvement and ensuring the Force has appropriate arrangements for identifying and implementing organisational learning from complaints cases.
9. Through strategic analysis, on a six monthly basis, to form a view as to the overall health of the Force.
10. To monitor the lessons learned from investigations conducted by the Independent Police Complaints Commission (IPCC) and the Professional Standards Department,.
11. To consider reports and monitor feedback received from the IPCC and ask for a report where appropriate.
12. To monitor significant incidents (ie. critical incidents) and current cases, plus those referred to the IPCC for supervised, managed, or independent investigation to ensure that IPCC procedures are followed.
13. To receive an annual report on discriminatory complaints and to ensure no particular group is adversely affected.
14. To ensure all responsibilities are met with regard to the Independent Custody Visiting Scheme and the unannounced inspections of custody suites

COMMUNITY ENGAGEMENT

1. To systematically obtain, consider and respond to the views of the public on the policing of Wiltshire and Swindon
2. To communicate the public's views on policing and review the effectiveness of engagement with the public
3. To identify the strategic import of consultation for development and monitoring of the Corporate Strategy, and to make changes required in the area of public engagement
4. To approve and review the Consultation Strategy
5. To make contributions to the Estates Strategy in relation to the public interface of the estate.

6. To consider the requirements of the Equality Act and the implementation of its provisions.
7. To consider in particular:
 - i. the findings of professional surveys or equivalent
 - ii. engagement with voluntary groups
 - iii. Area Board and Locality feedback
 - iv. Partners' survey work
 - v. reports on Hate Crime and Stop and Account performance
 - vi. Feedback from Community Advisors and other diversity groups
 - vii. Media profile in quantitative and qualitative terms