

**WEST MIDLANDS POLICE
AUTHORITY**

**FINANCIAL
REGULATIONS**

TABLE OF CONTENTS

<u>SECTION</u>	<u>DETAIL</u>	<u>PAGE</u>
1	INTRODUCTION.....	4
2	ROLES AND RESPONSIBILITIES	6
3	THE FORCE FINANCE DIRECTOR.....	9
4	FINANCIAL PLANS AND BUDGETS	
	- FINANCIAL/POLICING PLANS	12
	- BUDGETS	12
	- FINANCIAL IMPLICATIONS IN COMMITTEE REPORTS.....	13
	- BUDGETARY CONTROL	13
5	ACCOUNTING PROCEDURES	16
6	FINANCIAL SYSTEMS AND PROCEDURES	
	- INTRODUCTION.....	18
	- RISK MANAGEMENT AND INSURANCES.....	18
	- TREASURY MANAGEMENT.....	19
	- BANKING ARRANGEMENTS, CHEQUES AND CREDIT CARDS.....	20
	- IMPREST ACCOUNTS.....	20
	- INCOME.....	20
	- SPONSORSHIP	21
	- GRANTS TO VOLUNTARY ORGANISATIONS/OUTSIDE BODIES...	21
	- UNOFFICIAL FUNDS.....	21
7.	INTERNAL CONTROL	
	- INTERNAL AUDIT.....	24
	- EXTERNAL AUDIT.....	25
	- AUDIT COMMITTEES.....	25
	- CONTROL OF ASSETS.....	26
	- THEFT AND BURGLARY.....	28

SECTION 1

INTRODUCTION

1 **INTRODUCTION**

- 1.1 These Financial Regulations have been prepared in accordance with the requirements of the Home Office Code of Practice on Financial Management, which is made under section 28C of the Police Act 1964, as inserted by section 15 of the Police and Magistrates Courts Act 1994.
- 1.2 They were drawn up jointly by the Clerk and Treasurer of the Authority, and by the Chief Constable, and approved by the Police Authority on
- 1.3 The main aims of these regulations are to :-
- a) ensure the financial dealings of the Authority and the Force are conducted properly and in accordance with best practice.
 - b) provide sufficient safeguards for the Treasurer of the Authority to formally discharge his statutory obligations and responsibilities.
 - c) encourage delegation for financial matters to the lowest possible level, both between the Authority and the Force and within the Force, and at the same time maintain adequate control.
- 1.4 It is an overriding requirement of these regulations that the Authority, being advised by the Treasurer will be satisfied that the Chief Constable has adequate systems, procedures, personnel and expertise in his Force to handle the delegated responsibilities.
- 1.5 These Regulations are complementary to, and supported by, the Force Financial Instructions, which have been drawn up by the Chief Constable, in consultation with the Treasurer of the Authority, and should also be read in conjunction with Standing Orders.
- 1.6 These Regulations will be kept under review by the Clerk, Treasurer, and Chief Constable, to ensure that the working arrangements for both the Authority and the Force are conducted in accordance with latest best practice generally and local prevailing conditions. They can only be varied with the approval of the Police Authority.
- 1.7. The financial values identified within these Regulations will also be kept under review by the Treasurer of the Authority and the Chief Constable, and updated as appropriate.

SECTION 2

ROLES AND RESPONSIBILITIES

2 **ROLES AND RESPONSIBILITIES**

2.1 The Treasurer shall, for the purposes of Section 151 of the Local Government Act 1972, Section 112 and 114 of the Local Government Finance Act 1988, and the Accounts and Audit Regulations 1983 be responsible for ensuring the proper administration of the Authority's and Force's financial affairs.

2.2 The Treasurer has a statutory responsibility for ensuring that adequate systems and procedures exist to account for all income due and expenditure disbursements made on behalf of the Authority and the Force, and that controls operate to protect the Authority's assets from loss, waste, fraud or other impropriety. The Treasurer also has a statutory responsibility to report to the Authority and the External Auditor if :-

- a) it appears that the Authority's expenditure is likely to exceed the resources available to meet this expenditure.
- b) decisions or actions have been made or taken, or are about to be made or taken, which involve unlawful expenditure, or are likely to cause a loss or deficiency or an unlawful entry in the accounts.

The Treasurer shall discharge this responsibility in part by satisfying himself that the Chief Constable is exercising delegated financial responsibilities in an adequate manner.

2.3 The Treasurer is also the Authority's professional adviser on all financial matters and will be responsible for :-

- a) providing financial advice to the Authority, on all aspects of its activity, including the strategic planning and policy making process.
 - b) assisting members in seeking to obtain best Value for Money.
 - c) advising the Authority on financial propriety.
 - d) securing the preparation of statutory and other accounts.
 - e) ensuring that adequate financial management information is provided to the Authority and the Chief Constable.
 - f) secure treasury management, including loans and investments.
 - g) providing an effective Internal Audit Service
 - h) advising on the safeguarding of assets, including risk management and insurance.
 - i) arranging for the determination, issue, and transfer of the precept.
-

- j) advising on budgetary matters including any consequent long term implications.
- 2.4 The Chief Constable shall have as much day to day responsibility for the financial management and administration of the Force as possible and will be responsible for the day to day operational control of all financial systems and procedures.
- 2.5 The Chief Constable, in consultation with the Treasurer, shall appoint a suitably qualified senior financial officer, (Force's Finance Director) who will be responsible to the Chief Constable for managing the finance function in the Force, and who will be responsible to the Treasurer for those functions which are carried out on his behalf.
- 2.6 The Authority operates and encourages a system of devolved financial management to Divisions and Departments. These regulations reflect and complement these arrangements. All Divisional/Departmental Heads are individually responsible for the proper financial management and administration of resources allocated to their Divisions/Departments through the budget-making process, and for the identification of all income arising from activities within their operational areas. This responsibility includes the accountability for and control of staff, and the security, custody and management of assets including plant, equipment, buildings, materials, cash and stores relating to these Divisions/Departments.
- 2.7 Guidance and Accounting Manuals to supplement these Regulations and Force Financial Instructions may be issued by the Force Finance Director on behalf of the Treasurer for financial management and administration. These shall comply with best practice as set out in the relevant provisions of authoritative statements issued by recognised professional bodies from time to time.
- 2.8 No major changes will be made to any financial systems or procedures without the prior approval of the Treasurer.
- 2.9 In terms of the actual application of these Regulations, the Treasurer, and the Chief Constable, although identified herein, will in certain instances delegate their individual responsibilities to nominated officers who will undertake these duties on their behalf.

SECTION 3

**THE FORCE FINANCE
DIRECTOR**

3. **THE FORCE FINANCE DIRECTOR**

- 3.1 The Chief Constable, in consultation with the Treasurer, shall appoint a suitably qualified officer, to be the Force's Finance Director who will act on behalf of the Chief Constable and be responsible for managing the finance function in the Force, providing advice to the Chief Constable and acting as a bridge to the Police Authority Treasurer. This officer shall specifically :-
- a) assist the Chief Constable in ensuring that there are adequate staff, supporting technology and equipment to maintain the finance function.
 - b) provide the financial input to the policing plan, prepare detailed annual capital and revenue budgets, and provide a consequent net budget requirement, and supply information in order to set the precept.
 - c) provide regular financial information and advice to the Police Authority, Chief Constable, the Command Team and the Force.
 - d) prepare a set of final accounts and annual report on behalf of the Treasurer to the Authority in line with statutory and best practice guidance.
 - e) provide, direct, and maintain all day to day operational financial services including payroll, payments, pensions, debtors, income and accountancy services, in accordance with best practice.
 - f) prepare as appropriate, grant claims and other government returns on behalf of the Treasurer to the Authority.
 - g) provide budgets, accounts and other financial information to Government Departments, HMIC and constituent Authorities in relation to Common Police Services and other shared or pooled financing arrangements.
 - h) Report to the Chief Constable and Treasurer the circumstances where :-
 - i) A proper level of staffing or supporting technology or equipment is not available to ensure an adequate Finance function.
 - ii) There is doubt about the legality of proposed or already incurred expenditure.
 - iii) Agreed accounting instructions or guidance have not been adhered to.

- iv) There is a failure to discharge financial responsibilities in respect of Standing Orders, Financial Regulations or Force Financial Instructions.

- j) undertake any other duties determined by Financial Regulations and/or delegated by the Treasurer or Chief Constable as appropriate from time to time.

SECTION 4

**FINANCIAL PLAN AND
BUDGETS**

4. **FINANCIAL PLAN AND BUDGETS**

4.1 **FINANCIAL/POLICING PLANS**

- a) The Chief Constable will produce annually a draft local policing plan to the Authority, setting out the priorities for the year, the financial resources available and the allocation of these resources. The Police Authority will consider and approve its annual policing plan.
- b) The Force Finance Director will provide financial input to the preparation of the mid-term policing plan and local policing plan identifying implications for the Force Budget.
- c) The Treasurer in consultation with the Force Finance Director will produce a forward forecast of resources for financial planning purposes.

4.2 **BUDGETS**

CAPITAL AND REVENUE - GUIDELINES

- 4.2.1 The Treasurer shall in consultation with the Force's Finance Director determine the timetable for and agree the detailed form of the capital and revenue estimates.
- 4.2.2 The Force Finance Director on behalf of the Chief Constable with other appropriate designated officers shall be responsible for preparing and providing detailed information for the production of the capital and revenue estimates. For this purpose, the definition of revenue and capital will be as set out in the accounting manual and as applied by Force Financial Instructions.
- 4.2.3 The Chief Constable, in conjunction with the Treasurer, will be responsible for the submission of revenue and capital budgets to the Authority, in a format such that, once approved, the responsibility for the day to day management and control of the budgets can be delegated to the Chief Constable.
- 4.2.4 Once approved, and subject to the provisions of Standing Orders and the Financial Regulations, the budgets will give authority to the Chief Constable to incur expenditure without the need for further approval from the Authority, except where :-
 - a) the Chief Constable proposes a major change in policing policy.
 - b) and /or expenditure on an approved major resource budget head would change by more than 5 % or the equivalent of 0.5 % of the gross operational budget, whichever is the lower.

4.2.5 Subject to the provisions of Standing Orders and Financial Regulations, the Chief Constable will be permitted to vary an approved major resource budget head by up to 5% of that approved major resource budget head, or the equivalent of 0.5 % of the gross operational budget, whichever is the lower, provided :-

- a) Compensating savings in the other approved major resource budget heads are identified.
- b) The variation in budgets would not lead to a major change in policing policy.
- c) There would be no adverse effect on the future overall budget of the Authority.

4.2.6 Where the Chief Constable proposes a major change in policing policy or expenditure above the limits set out in paragraph 4.2.4, the Chief Constable, in conjunction with the Treasurer, will seek the prior approval of the Authority to the changes, so that the approved budget can be amended accordingly.

4.2.7 The Chief Constable will prepare a report to the Authority for all new capital/revenue proposals for expenditure in excess of £1,000,000 which provides a financial appraisal of the nature and content of the proposal and the financial implications for the Authority.

4.3 **FINANCIAL IMPLICATIONS IN COMMITTEE REPORTS**

4.3.1 All reports to the Authority will include a section where appropriate, setting out the Financial Implications of the proposals being made, along with any comments and/or advice of the Treasurer. The Force Finance Director will undertake this role on behalf of the Treasurer and Chief Constable.

4.4 **BUDGETARY CONTROL AND VIREMENT**

4.4.1 The Chief Constable, and those officers to whom he delegates the responsibility will manage and control budgets approved by the Authority, in accordance with these Financial Regulations and other guidance issued from time to time.

4.4.2 The Chief Constable in consultation with the Treasurer, shall maintain a devolved budget scheme to facilitate the effective management of the Force Budget by devolvement of component budgets to Divisional Commanders and Heads of Department.

4.4.3 The devolved budget scheme will include provision for :-

- a. redirecting resources between delegated budget heads.
 - b. carry forward arrangements between financial years;
- subject to limits defined in the Force Financial Instructions.

SECTION 5

ACCOUNTING PROCEDURES

5.1 **ACCOUNTING PROCEDURES**

- 5.1.1 All accounting procedures and records of the Authority and its officers shall be determined by the Force Finance Director and approved by the Treasurer. Where such procedures and records are maintained in the West Midlands Police Force, these will be governed by the appropriate Financial Instructions provided to the Force. Such instructions shall have regard to the provision of Section 151 of the Local Government Act 1972, the Accounts and Audit Regulations 1983, and such other statutory provision which affect the financial affairs of the Authority.
- 5.1.2 Accounting procedures and records of the Authority may be regulated in a more detailed form by an Accounting Manual to be approved by the Treasurer.
- 5.1.3 The following principles shall be observed in the allocation of accounting duties:-
- a) The duties of providing information regarding sums due to or from the Authority and of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting or disbursing them.
 - b) Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.
- 5.1.4 Departmental Heads shall provide, for the purposes of accounting and budgetary control, statements, financial returns employee information and other financial information in the form, and in accordance with the timetable, determined by the Force Finance Director.

SECTION 6

FINANCIAL SYSTEMS AND PROCEDURES

CONTENTS

1. INTRODUCTION
2. RISK MANAGEMENT AND INSURANCE
3. TREASURY MANAGEMENT.
4. BANKING ARRANGEMENTS; CHEQUES AND CREDIT CARDS.
5. IMPREST ACCOUNTS
6. INCOME - COLLECTION
 - CHARGING
7. SPONSORSHIP
8. GRANTS TO VOLUNTARY ORGANISATIONS
9. UNOFFICIAL FUNDS

6.1 **INTRODUCTION**

6.1.1 The Force Finance Director, on behalf of the Chief Constable will be responsible for the day to day operation and control of the system and procedures required to :-

- a) order goods and services.
- b) pay salaries wages and pensions.
- c) pay creditors, allowances and expenses.
- d) collect and bank all income due to the Authority.
- e) provide, safeguard and subsequently dispose of Authority assets

6.1.2 The Treasurer will authorise the use of all systems and procedures for the receipt and payment of all Authority monies, and in consultation with the Chief Constable, will determine procedures and work practices to ensure there is adequate internal control and internal check.

6.1.3 The Force Finance Director on behalf of the Chief Constable will not change or amend any financial systems or procedures without the approval of the Treasurer.

6.1.4 The Chief Constable, in consultation with the Treasurer, will issue and keep under review Force Financial Instructions covering the financial systems and procedures outlined above. These instructions contain the detailed procedures to be followed and should be read in conjunction with these regulations, especially where specific reference is made herein.

6.2 **RISK MANAGEMENT AND INSURANCES**

6.2.1 The Treasurer shall be responsible for advising the Authority on insurance matters, and in conjunction with the Force Finance Director preparing and monitoring a Risk Management programme and advising on appropriate and/or available options with regard to premiums and/or levels of risk.

6.2.2 The Force Finance Director shall be responsible for the day to day operational control and management of all Insurance Funds established, including identifying the level of associated claims, authorising expenditure from the Fund, and the arrangements with the Authority's insurers and brokers subject to the policy direction of the Authority.

- 6.2.3 The settlement of Civil claims, other than those determined by the Authority's Insurers, shall be made by the Chief Constable up to an individual limit of £2,000. The Force Finance Director will monitor small value settlements and report annually to the Authority on the total liability to the Fund.
- 6.2.4 The Force Finance Director will, on behalf of the Treasurer, review at least annually, the arrangements for insurances and risk management, to ensure that they remain effective.
- 6.2.5 The Chief Constable shall have the power to settle ex-gratia claims for loss of or damage to personal effects (so far as they are not otherwise insured) up to an individual value of £2000, and within the approved budget. The Force Finance Director will monitor all ex-gratia payments in relation to the budget, insurable risks and cover available.
- 6.2.6 The Chief Constable shall seek Authority approval above the individual limit or in cases involving particular sensitivity.

6.3 **TREASURY MANAGEMENT**

- 6.3.1 The Treasurer will be responsible for advising the Authority on all matters related to Treasury Management, Investments and Borrowing.
- 6.3.2 The Authority shall adopt CIPFA's Code of Practice for Treasury Management in Local Authorities.
- 6.3.3 Each year the Treasurer will produce a Treasury Management Policy Statement setting out a strategy and relevant principles for approval by the Authority.
- 6.3.4 All executive decisions on borrowing, investments or financing shall be delegated to the Treasurer who shall be required to act in accordance with the CIPFA Code for Treasury Management.
- 6.3.5 The Treasurer will delegate day to day responsibility for the Treasury Management function and borrowing, investment or financial decisions to the Force's Finance Director, in accordance with arrangements determined by the Treasurer.
- 6.3.6 The Treasurer will report to the Authority not less than three times in each financial year on the activities of the Treasury Management operation, and on the exercise of Treasury Management powers so delegated. One such report shall comprise an annual report on Treasury Management for presentation by 30 September of the succeeding financial year.

6.4 BANKING ARRANGEMENTS, CHEQUES AND CREDIT CARDS.

- 6.4.1 The Treasurer will be responsible for advising the Authority on all banking and related arrangements. All arrangements with the Authority's bankers shall be made by or in accordance with principles approved by the Treasurer, who shall authorise the Force Finance Director to operate such banking accounts as the Force, through the Force Finance Director, consider necessary.
- 6.4.2 Cheques on the Authority's main banking accounts shall bear the facsimile signature of the Treasurer or be signed by the Treasurer or other officer(s) authorised to do so.
- 6.4.3 The Force Finance Director shall be responsible for the ordering, control and despatch of the cheques drawn on the Authority main banking accounts and imprest accounts relating to the defraying of Authority expenditure.
- 6.4.4 The Force Finance Director will undertake regular reconciliations of all authorised (bank) accounts in accordance with arrangements determined by the Treasurer.

6.5 IMPREST ACCOUNTS

- 6.5.1 The Force Finance Director shall provide such advance accounts as he considers appropriate for such officers of the Authority as may need them for the purposes of defraying petty cash and other expenses. Such accounts shall be maintained in the imprest system.
- 6.5.2 Where he considers it appropriate, the Force Finance Director, subject to the approval of the Treasurer, shall open an account with the Authority's bankers or such other bank as may be authorised in specific cases for use by the imprest holder, who shall not cause such account to be overdrawn. It shall be a standing instruction to the Authority's bankers that the amount of any overdrawn balance of an imprest holder's banking account shall forthwith be reported to the Force's Finance Director.
- 6.5.3 Those procedures relating to Imprest Accounts as outlined in the relevant Force Financial Instruction shall be complied with unless otherwise agreed.

6.6 INCOME**6.6.1 Collection and Banking**

- a. The collection of all monies due to the Authority, including the raising of accounts, shall be made under arrangements determined by the Force Finance Director and approved by the Treasurer. All monies received on behalf of the Authority shall without delay, be banked in the Authority's name. In no case

shall lodgement of cash be less frequent than weekly except by agreement with the Treasurer.

- b. The Force Finance Director shall be authorised to write off debts considered to be irrecoverable up to an individual maximum amount of £2000, subject to periodical report to the Authority. Authority approval is required for all debts written off with a value higher than the maximum identified.
- c. The Chief Constable shall have all necessary powers of debt recovery including the taking of appropriate legal action.
- d. The Chief Constable shall notify the Internal Audit Division as soon as possible of the impending resignation or retirement of any officer under his control who has cash handling responsibilities.
- e. Those procedures relating to Income as outlined in the relevant Force Financial Instruction shall be complied with unless otherwise agreed.

6.6.2 Fees and charges

- a. The Chief Constable shall, at least annually, report to, and seek approval from the Authority on a review of all rents, fees and charges for services provided. Authority approval should be sought where significant changes in policy or income are proposed.

6.7 **SPONSORSHIP**

- 6.7.1 The Force Finance Director shall be informed of all offers of gifts, loans of Property and sponsorship which must comply with the conditions approved by the Authority. The Authority has agreed an individual figure of £50,000 above which Authority approval is required prior to acceptance. All other gifts, loans or sponsorship must be arranged in accordance with the appropriate Financial Instruction.
- 6.7.2 The Chief Constable shall maintain a record of the market value of all gifts, Loans and Sponsorship received. A report to the Authority will be produced at the end of each financial year. The total value of gifts, Loans and Sponsorship shall not exceed a maximum equivalent value of 1% of Force Annual Budget.

6.8 **GRANTS TO VOLUNTARY ORGANISATIONS/OUTSIDE BODIES**

- 6.8.1 Grants to voluntary organisations made shall comply with the conditions of grant aid approved by the Authority.
- 6.8.2 The Force's Finance Director shall maintain a record of these grants which shall not exceed the agreed budget total.

6.9 **UNOFFICIAL FUNDS**

- 6.9.1 A private fund shall only be established with the approval of an appropriate senior officer as set out in the appropriate Financial Instruction.
- 6.9.2 The Force Finance Director shall be made aware of the existence of all voluntary unofficial funds.
- 6.9.3 Private funds must be audited every year by Independent Auditors. Copies of the audited accounts must be sent to the appropriate officer, and the Force Finance Director.

SECTION 7

INTERNAL CONTROL

CONTENTS

1. Internal Audit
2. External Audit
3. Audit Committee
4. Control of Assets
5. Theft and Burglary

7. **INTERNAL CONTROL**

7.1 **INTERNAL AUDIT**

7.1.1 A continuous internal audit, under the independent control and direction of the Treasurer, operating in accordance with Auditing Practices Board Guidelines and other statutory obligations and regulations, shall be arranged to carry out an examination of accounting, financial and other operations of the Authority, thereby reviewing and reporting upon:-

- (i) The soundness and adequacy of financial management and other internal control systems and their implementation.
- (ii) The extent of compliance with and the financial effect of established policies, plans and procedures.
- (iii) To what extent assets and interests are accounted for and safeguarded from losses due to:-
 - fraud and other offences
 - waste, extravagance and inefficiency.
- (iv) The suitability and reliability of financial and other management data developed within the Authority.

7.1.2 The Treasurer or his authorised representative shall have authority to:-

- (i) Enter at all reasonable times on any Authority premises or land.
- (ii) Have access to all records, documents and correspondence relating to any financial and other transactions of the Authority.
- (iii) Require and receive such explanations as are necessary concerning any matter under examination, and
- (iv) Require any employee of the Authority to produce cash, stores or any other asset under this control.
- (v) Attend meetings to give advice or report on matters affecting his/her responsibility.

7.1.3 The Treasurer via Internal Audit shall be informed immediately by the Chief Constable, irrespective of whether the matter is the subject of criminal investigation, of any loss or financial irregularity or suspected irregularity, or of any circumstances which may suggest the possibility of losses or irregularities, including those affecting cash, stores, and other property of the Authority.

7.1.4 The Treasurer shall report serious losses and irregularities to the Audit Committee.

7.1.5 The Chief Constable, who also has a direct interest in secure, efficient and effective arrangements for Internal Audit shall receive regular reports as a matter of course. The Chief Constable can also request audit reviews on systems and VFM studies as an essential tool of good management. Such reports will be sent to the Chief Constable and copied to the Treasurer.

7.1.6 The Treasurer shall consult with the Chief Constable prior to deciding which aspects of the financial activity of the Force will be included in the Internal Audit Plan.

7.2 **EXTERNAL AUDIT.**

7.2.1 The External Auditor shall be provided by the Audit Commission and they shall have full access to Internal Audit reports and plans. This will ensure that no duplication of activity will take place.

7.2.2 The External Auditor shall work closely with the Chief Constable and the Treasurer and discuss their plans with both.

7.2.3 The Authority via its Audit Committee shall use the External Auditors Report to aid them in their monitoring role to ensure that these Regulations are being followed.

7.2.4 All audit plans and reports including Management Letters shall be submitted to the Authority's Audit Committee for consideration and action where appropriate.

7.3 **AUDIT COMMITTEES.**

7.3.1 An Audit Committee shall be established by the Authority chaired by an Authority member, other than the Authority Chairman, to review the overall internal control arrangements in respect of the Authority. In this regard the Audit Committee will meet when required to:

- i) Oversee the provision of External Audit.
 - To receive and consider the plans and subsequent reports of the External Auditor (Management letter)
 - To review their work, discuss their concerns and resolve any issues arising.

-
- To review, on behalf of the Authority, the effectiveness of the External Audit provision and recommend changes/improvements where necessary.
- ii) Oversee the Internal Control arrangements within the Authority
- To assure the Authority that a sufficient and effective review of internal control arrangements takes place; and that any identified weaknesses are corrected.
 - To consider any major findings identified periodically by Internal Audit
- iii) Oversee the process of Internal Audit.
- To consider, approve and adopt the terms of reference of Internal Audit, as required by Auditing Practices Board guidelines.
 - To review the planned programme of work of Internal Audit thereby assessing its appropriateness.
 - To review and consider whether the Internal Audit is sufficiently resourced.
 - To receive and consider activity reports.

7.4 **CONTROL OF ASSETS**

7.4.1 **ASSET REGISTERS.**

The Force Finance Director shall maintain a register of information in relation to all Property and equipment, in accordance with the CIPFA Capital Accounting Guidelines on behalf of the Treasurer. Information relating to new acquisitions of such property and equipment and disposals must be notified to the Force Finance Director within one month of the acquisition or disposal.

7.4.2 **INVENTORIES**

- a) Inventories of all equipment owned and which is insured by the Authority under the All Risks Insurance Policy shall be kept by the Chief Constable in a form approved by the Treasurer. The Force Finance Director shall be advised of all additions, deletions and revaluations of equipment affecting these Inventories.
- b) The Treasurer or his representatives shall have access to all property of the Authority to check inventories.

-
- c) The Chief Constable shall be responsible for maintaining an annual check of all items on the inventory, for taking action in relation to surplus or deficiencies and noting the inventory accordingly.

7.4.3 **SECURITY**

- a) The Chief Constable shall be responsible for the accountability and control of staff and for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash, etc., under his control.
- b) Departmental/Divisional Heads shall be responsible for the security of confidential information held in their respective Departments/Divisions. This shall include responsibility for the security of all computer software and the control of access to all records held on micro / mini computers, in accordance with the requirements of the Data Protection Act 1984. Departmental Heads shall be responsible for authorising access to information held in their Department's computer systems, in accordance with approved Information and I.T. Strategies and Procedures.
- c) The Head of Client Side (IT), on behalf of the Chief Constable, should notify Internal Audit of all new computerised systems.

7.4.4 **PROPERTY**

- a) The Chief Constable will be responsible for the management of the Authority's Estate, including the maintenance of this property. All purchases and sale of property should be in accordance with the Authority's Standing Orders, and the approval of the Authority obtained. Any substantial transactions which has not been considered in the policing plan will require the prior approval of the Authority. For these purposes a substantial transaction will be the capital value of the property either acquired or disposed of being in excess of £250,000.
- b) The Chief Constable shall have the custody of all title deeds under secure arrangements.
- c) The Chief Constable will maintain a register of all properties owned by the Authority, recording the purpose for which held, locations extent and plan reference, purchase details, particulars of nature of interest and rents payable and particulars of tenancies granted. Information relating to the assets and their value shall be provided for the Authority's asset register in accordance with requirements set out by the Force Finance Director.

7.4.5 **STOCKS AND STORES**

- a) The Chief Constable shall be responsible for the care and custody of stocks and stores including regular stocktaking on a continuous basis where possible, and for ensuring that stores are not held in excess of minimum requirements. All stocks should be monitored in accordance with the appropriate Force Financial Instruction.
- b) Stores, equipment and other property (excluding land and buildings) deemed to be surplus to requirement, and saleable old materials shall not be disposed of except on written authority of the Chief Constable. Sales of such items shall be made by advertising the invitation of tenders except where disposal by other means would better serve the Authority's interest. The Force Finance Director shall be informed of all such disposals.

7.5 **THEFT AND BURGLARY**

The Chief Constable shall notify Internal Audit of all cases of theft of Authority property, or burglary of Authority premises, arising in his Divisions/Departments, including those where criminal investigations are being undertaken.