



PREESALL TOWN COUNCIL

Scheme of Responsibilities and Delegation

This Scheme of Delegation authorises the Proper Officer and Responsible Financial Officer (which may be one and the same person), to act with delegated authority in the specific circumstances detailed.

This Scheme of Delegation forms part of the Council's Financial Regulations and Standing Orders. It will be reviewed annually and when there is a change of Clerk/RFO.

The purpose of this document is to clearly define the parameters within which the Clerk/RFO of the Council can act without reference to Councillors. This document also captures the various delegated powers throughout the Council.

The Town Clerk is employed by the council under section 112 of the Local Government Act 1972 for the proper discharge of its functions. Preesall Town Council recognise that the proper officer is the Clerk and the Responsible Financial Officer, duties and powers of each role will be specified below:

Key for Reference

(F.R insert ref number) – Financial Regulations 2026

(S.O insert ref number) – Standing Orders 2026

RESPONSIBLE FINANCIAL OFFICER DUTIES & POWERS

The Town Clerk shall be the Responsible Financial Officer to the Council and shall be responsible for the Town Council's accounting procedures and financial records, in accordance with the Accounts and Audit Regulations in force at any given time and the Council's adopted Financial Regulations. As such they are authorised to:

Delegated Powers

- Individual purchases within an agreed budget for that type of expenditure may be authorised by: the
- Clerk, under delegated authority, for any items below £600 excluding VAT reference (F.R 5.15)
- In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £3,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure reference (F.R 5.18).
- The Clerk/RFO shall have delegated authority to authorise payments in the following circumstances:
 - . any payments of up to £600 excluding VAT, within an agreed budget reference, (F.R 6.9 (i))
 - . payments of up to £3,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises, reference (F.R 6.9 (ii))
- Any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council and finance committee, reference (F.R 6.9 (iii))

- Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council and the finance committee, reference (F.R 6.9 (iv))
- Any Debit Card issued for use will be specifically restricted to the RFO and will also be restricted to a single transaction maximum value of £600 unless authorised by council or finance committee in writing before any order is placed, reference (F.R 9.1)

Delegated Duties

- Produce a risk management policy of the council, reference (F.R 2.2).
- All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, reference (F.R 3.1).
- Complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year, reference (F.R 3.4).
- Arrange for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents, reference (F.R 3.11).
- Inform the council any correspondence or report from internal or external auditors, reference (F.R 3.12).
- No later than December each year, the RFO shall prepare a draft budget with all relevant details, reference (F.R 4.3).
- Issue the precept to the billing authority no later than the end of February, reference (F.R 4.9).
- Verify any proposed purchase before it is made and in the case of new or infrequent purchases, should report it to the meeting at which the order is authorised and record in the minutes, reference (F.R 5.2).
- For contracts greater than £4,000 excluding VAT the RFO shall seek at least 3 fixed-price quotes, reference (F.R 5.8).
- Where the value is between £600 and £4,000 excluding VAT, the RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers, reference (F.R 5.9).
- Control all ordering systems, reference (F.R 5.21).
- The council's banking arrangements, and the bank mandate, shall be made by the RFO, reference (F.R 6.1).
- Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO, reference (F.R 6.3).
- Present a schedule of payments requiring authorisation, as part of the agenda for the meeting, with the relevant invoices, to the finance committee, reference (F.R 6.10).
- Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator, reference (F.R 7.1).
- Account details for suppliers may only be changed upon written notification by the supplier verified by two of the RFO and a member of the finance committee, reference (F.R 7.12).
- Any corporate credit card or trade card account opened by the council will be restricted to be used by the RFO, lengths keeper and plants person and any balance shall be paid in full each month, reference (F.R 9.3).
- Collect of all sums due to the council, reference (F.R 13.1).
- Ensure that VAT is correctly recorded and any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly where the claim exceeds £100 and at least annually at the end of the financial year, reference (F.R 13.6).
- Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works, reference (F.R 14.1)

- Responsible for checks of stocks and stores, at least annually, reference (F.R 15.4).
- Ensure that an accurate Register of Assets and Investments is kept, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, reference (F.R 16.2)
- Keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management, reference (F.R 17.1).
- Be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers, reference (F.R 17.3).
- Where the council is sole managing trustee of a charitable body the RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate. The RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document, reference (F.R 18.1).
- Shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise
 - . the Council's receipts and payments
 - . the Council's aggregate receipts and payments for the year to date the balances held at the end of
 - . the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends, reference (S.O 17c i/ii/iii)
- As soon as possible after the financial year end at 31 March provide the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, reference (S.O 17dii)

2. PROPER OFFICER POWERS AND RESPONSIBILITIES

The Town Clerk is designated and authorised to act as Proper Officer of the Council for the purpose of all relevant sections of the Local Government Act 1972, its amendments and any other statute requiring the designation of a Proper Officer as such is specifically authorised to:

- Prepare a draft risk assessment for any new activity, reference (F.R 2.3).
- Contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders, shall be invited in accordance with Appendix 1, reference (F.R 5.6).
- For smaller purchases, the clerk shall seek to achieve value for money, reference (F.R 5.10).
- Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed if it is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available, reference (F.R 14.2).
- Be responsible for the care and custody of stores and equipment, reference (F.R 15.1).
- Make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council, reference (F.R 16.1).
- Monitor changes in legislation or proper practices and advise the council of any need to amend the Financial Regulations, reference (F.R 19.1).
- Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases, reference (F.R appendix 1.1).
- The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council, reference (F.R appendix 1.2).
- Produce the minutes for meetings, reference (S.O 3t)
- The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final, reference (S.O 9f)

- At least three clear days before a meeting of the council, or a committee serve councillors a signed summons confirming the time, place and the agenda, and give public notice of the time, place and agenda, reference (S.O 15b)
- Convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office, reference (S.O 15bii)
- Facilitate inspection of the minute book by local government electors, reference (S.O 15biii)
- Receive and retain copies of byelaws made by other local authorities; reference (S.O 15biv)
- Hold acceptance of office forms from councillors, reference (S.O 15bv)
- Hold a copy of every councillor's register of interests, reference (S.O 15bvi)
- Respond to requests made under freedom of information legislation, reference (S.O 15bvii)
- Receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary, reference (S.O 15bix)
- Assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form, reference (S.O 15bx)
- Arrange for legal deeds to be executed, reference (S.O 15bxi)
- Record every planning application notified to the Council, reference (S.O 15bxiii).
- Manage access to information about the Council via the publication scheme, reference (S.O 15bxv).

3. STAFFING MATTERS

The Town Clerk is given delegated powers to act as line manager to all the Council staff in accordance with the Council's policies, procedures and budget, including: -

The paying of employees their salaries and wages at the rates agreed by the Council.
The control of staff performance and behaviour in accordance with the Council's agreed policies.
Payment of expenses as and when required.

4. GENERAL

Delegated actions of the Town Clerk shall be in accordance with Standing Orders, Financial Regulations, this Scheme of Delegation and directions given by the Council from time to time; the latter to be noted in the minutes and in a log of additional delegations.

5. COUNCIL RESPONSIBILITIES

Certain functions cannot be delegated and are therefore reserved to the full Council, although an appropriate committee may make recommendations for the Council's consideration The council must not delegate any decision regarding:

- Setting the final budget or the precept, reference (F.R 1.6).
- The outcome of a review of the effectiveness of its internal controls, reference (F.R 1.6).
- Approving accounting statements, reference (F.R 1.6).
- Approving an annual governance statement, reference (F.R 1.6).
- Borrowing, reference (F.R 1.6).
- Declaring eligibility for the General Power of Competence, reference (F.R 1.6).
- Addressing recommendations from the internal or external auditors, reference (F.R 1.6).
- Determine and regularly review the bank mandate for all council bank accounts, reference (F.R 1.7).
- Authorise any grant or single commitment in excess of £5,000, reference (F.R 1.7).
- Ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management, reference (F.R 2.1).
- At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement, reference (F.R 2.4).

- The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices, reference (F.R 3.5).
- Appoint the internal auditor, reference (F.R 3.7).
- Ensure that the internal auditor is competent and independent of the financial operations of the council, reports to council in writing, can demonstrate competence, objectivity and independence and has no involvement in the management or control of the council, reference (F.R 3.8).
- Before setting a precept, the council must calculate its council tax England budget requirement for each financial year by preparing and approving a budget, reference (F.R 4.1).
- As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation, reference (F.R 11.1).
- Write off any bad debts, reference, (F.R 13.3).
- Appoint Committees, and determine the Terms of Reference of the committee's, determine if the public and press may attend committee meetings, and dissolve committees, reference (S.O 4/4i/ix/x/xii)
- Review of the terms of reference for committees after each committee has met after the Annual May Meeting, reference (S.O 5j).
- Review of inventory of land and other assets including buildings and office equipment, reference (S.O 5l)
- Review of the Council's and/or staff subscriptions to other bodies, reference (S.O 5n)
- Review policies, procedures and practices, reference (S.O 5 k/o/p/q/r/11b/21b/21c).
- In an election year, complete the election of office forms, reference (S.O 5 i).
- Review of the Council's expenditure incurred under s.137, General Power of Competence, reference (S.O 5 s).
- Determining the time and place of meetings, reference (S.O 5 xii).
- Have in place and keep under review, technical and organisational measures to keep secure information, reference (S.O 11a)
- All councillors with voting rights shall observe the code of conduct adopted by the Council, reference (S.O 13 a).
- Appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent, reference (S.O 16 a).
- May appoint a Data Protection Officer, reference (S.O 21 a).
- Shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken, reference (S.O 21 d).

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