

Section B

Roles and Responsibilities

ROLES AND RESPONSIBILITIES

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Full Council

1. The Full Council is responsible for adopting the Council's Constitution, Code of Conduct for Members and for approving the budget and policy framework within which the Executive operates.

Executive

2. The Executive is responsible for proposing the budget and policy framework to the Full Council, and for discharging executive functions in accordance with the policy framework and budget.
3. The Executive is responsible for taking in-year decisions on resources and priorities in order to deliver the budget and policy framework within the financial limits set by the Council.
4. Executive decisions can be delegated to a committee of the Executive, an individual Executive Member or an officer.
5. Individual Executive Members should consult with relevant officers before taking a decision within their delegated authority. In doing so, the individual member must take account of legal and financial liabilities and risk management issues that may arise from the decision.

Scrutiny Committees

6. Scrutiny Committees are responsible for scrutinising executive decisions before or after they have been implemented and for holding the Executive to account. Scrutiny Committees are also responsible for making recommendations on future policy options and for reviewing the general policy and service delivery of the Council.
7. The Resources and Governance Scrutiny Committee exercises scrutiny functions in relation to financial matters, and other general matters and reports to the Executive and/or Full Council, as appropriate.

Audit Committee

8. The Audit Committee is responsible for approving the Annual Statement of Accounts.
9. The Audit Committee is responsible for approving (but not directing) the internal audit strategy and annual plan and for receiving assurance over the effectiveness of systems of governance, risk management and internal control.
10. The Audit Committee consists of elected members and independent co-opted members. The Committee's responsibilities include reviewing external auditors' reports, the annual audit letter, internal audit and risk management reports and the Deputy Chief Executive and City Treasurer's annual report on the effectiveness of the system of internal audit.

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Standards Committee

11. The Standards Committee is responsible for promoting and maintaining high standards of conduct amongst members. In particular, it is responsible for advising the Council on the adoption and revision of the Code of Conduct for Members, and for monitoring the operation of the code.

Chief Executive

12. The Chief Executive is responsible for the corporate and overall strategic management of the Council as a whole. He or she must report to and provide information for the Executive, the Full Council, the Scrutiny Committees and other committees. He or she is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the Council.

City Solicitor

13. The **City Solicitor** is responsible for reporting any actual or potential breaches of the law or maladministration to the Full Council and/or to the Executive, and for ensuring that procedures for recording and reporting key decisions are operating effectively.
14. The **City Solicitor** is also responsible for advising the Executive and/or Full Council about whether a decision is likely to be considered contrary to, or not wholly in accordance with, the Council's budget and policy framework.
15. Together with the Deputy Chief Executive and City Treasurer, the **City Solicitor** is responsible for advising the Executive or Full Council about whether a decision is likely to be considered contrary to, or not wholly in accordance with the budget. Such actions include:
 - initiating a new policy;
 - committing expenditure in future years above the approved budget level;
 - interdepartmental transfers above virement limits;
 - causing total net expenditure to increase beyond the approved budget.

Deputy Chief Executive and City Treasurer

16. The Deputy Chief Executive and City Treasurer has various statutory duties in relation to the financial administration and stewardship of the Council, most of which cannot be overridden. The statutory duties, arise from:
 - Section 151 of the Local Government Act 1972
 - Section 114 and 114A of the Local Government Finance Act 1988
 - Section 25 of the Local Government Act 2003
 - The Accounts and Audit Regulations 2015.
17. Section 151 of the Local Government Act 1972 requires the Council to make arrangements for the proper administration of their financial affairs and to secure that one of their officers has responsibility for the administration of those affairs. The Council has designated the Deputy Chief Executive and City Treasurer to fulfil this role and he/she has the statutory title of Chief Finance Officer.

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18. Sections 114 and 114A of the Local Government Finance Act 1988 require the Deputy Chief Executive and City Treasurer to report to the Executive or the Full Council (as appropriate) and to the external auditor, if it appears to him/her that the Executive or the Council or a person or committee on their behalf: -
 - has made, or is about to make, a decision which involves or would involve the authority in incurring expenditure which is unlawful
 - has taken, or is about to take, a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the Council
 - is about to enter an item of account, the entry of which is unlawful.
19. Section 114 of the 1988 Act further requires the Deputy Chief Executive and City Treasurer to report to Full Council if it appears to him/her that the expenditure of the Council incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.
20. In preparing reports under Section 114 or 114A, the Deputy Chief Executive and City Treasurer should consult so far as practicable the Chief Executive and the **City Solicitor**. The Deputy Chief Executive and City Treasurer should also nominate a properly qualified member of staff to deputise if he or she is unable to act owing to absence or illness.
21. The Council must provide the Deputy Chief Executive and City Treasurer with such staff, accommodation and other resources as are in his/her opinion sufficient to allow his/her duties under Section 114 and 114A to be performed.
22. When the Council is setting its budget the Deputy Chief Executive and City Treasurer is required under Section 25 of the Local Government Act 2003 to report on: -
 - the robustness of the estimates made for the purposes of the calculations;
and
 - the adequacy of the proposed financial reserves.
23. The Accounts and Audit Regulations 2015, require the Deputy Chief Executive and City Treasurer to determine on behalf of the Council: -
 - the form of its accounting records and supporting records;
 - its financial control systems.
24. The Deputy Chief Executive and City Treasurer is responsible for: -
 - the proper administration of the Council's financial affairs;
 - setting and monitoring compliance with financial management standards;
 - ensuring proper professional practices are adhered to and to act as head of profession in relation to the standards of finance staff throughout the Council;
 - advising on the corporate financial position and on the key financial controls necessary to secure sound financial management;
 - preparing the revenue budget and capital programme;
 - treasury management and banking; and

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- ensuring that financial information is available to enable accurate and timely monitoring and reporting of comparisons of national and local financial performance indicators.
25. The Deputy Chief Executive and City Treasurer will make arrangements so that internal auditors have the authority:-
- to have access to Council premises at reasonable times;
 - to have access to documents, records and equipment in the possession of the Council;
 - to require any officer of the Council to account for cash, stores or any other Council asset under their control;
 - where possible, to have access to records belonging to third parties, such as contractors, when required;
 - to receive information concerning any matter under investigation; and
 - to have access to the Chief Executive, the Executive, the Audit Committee and Scrutiny Committees.
26. The Deputy Chief Executive and City Treasurer is responsible for: -
- maintaining a continuous review of the Financial Regulations;
 - reporting breaches of financial regulations, where appropriate, to the Chief Executive; and
 - issuing advice and guidance to underpin the financial regulations.

Chief Officers and Heads of Service

27. Responsible for ensuring that all staff in their services are aware of the existence and content of the Council's Financial Regulations and other internal regulatory documents and that they comply with them. They must also ensure that managers and staff are aware of these policies and know how to access them on the Council's Intranet systems.
28. To ensure compliance with the financial management standards set by the Deputy Chief Executive and City Treasurer in their services and to monitor adherence to the standards and practices, liaising as necessary with the Deputy Chief Executive and City Treasurer.
29. To ensure sound financial practices in relation to the standards, performance and development of staff in their services.
30. Responsible for ensuring that Executive Members are advised of the financial implications of all proposals and that the Deputy Chief Executive and City Treasurer has agreed the financial implications.
31. Responsible for consulting with the Deputy Chief Executive and City Treasurer and seeking approval on any matter liable to affect the Council's finances materially, before any commitments are incurred.