



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Executive Committee
DATE OF MEETING	18 March 2015
OFFICER	Lynne Swift, Director of People and Organisational Development
LEAD MEMBER	Councillor Roger Reed
SUBJECT OF THE REPORT	Designation of Chief Finance Officer
EXECUTIVE SUMMARY	<p>The Authority has a legal obligation to designate a Chief Finance Officer. The Chief Finance Officer duties form part of the established Director of Finance and Assets post.</p> <p>The normal arrangements are when the chief finance officer is absent, for the nominated deputy to fulfil the role. The current nominated deputy is Resource Manager David Sutherland (a member of the Chartered Institute of Public Finance and Accountancy ['CIPFA']).</p> <p>The departure of the Director of Finance and Assets has initiated the need to review the current arrangements to ensure appropriate provisions are in place.</p>
ACTION	Decision.
RECOMMENDATIONS	It is recommended that David Sutherland be designated as the Chief Finance Officer whilst a full review of the Finance and Assets function is undertaken.
RISK MANAGEMENT	<p>The recommended arrangements ensure all appropriate statutory provisions are in place.</p> <p>The longer term options for the Finance and Assets functions need to be fully considered. A review period is now required and shall commence the first week in April 2015 in order to consider all options and opportunities for how best to deliver the Authority's finance requirements for the future. It is anticipated that this may take several months to conclude properly.</p> <p>A further paper will be submitted when the review has been concluded. It is anticipated this will be early Autumn 2015.</p>

<p>FINANCIAL IMPLICATIONS</p>	<p>The roles covering the statutory responsibilities are already established posts and therefore budgeted for. Any future proposals will fully consider financial implications.</p>
<p>LEGAL IMPLICATIONS</p>	<p>Section 112 of the Local Government Finance Act 1988 ('the 1988 Act') requires the Authority to make arrangements for the proper administration of its financial affairs and shall secure that one of its officers (known as a "Chief Finance Officer" by reference to section 114 of the 1988 Act) has responsibility for the administration of those affairs.</p> <p>The requirement was considered by the High Court in <i>Pinfold North Ltd v Humberside Fire Authority</i> [2010] EWHC 2944 (QB) which held that the Chief Finance Officer need not be an employee of a combined fire authority. The Chief Finance Officer must be a member of one of the accountancy bodies specified in section 113 of the 1988 Act, which includes CIPFA.</p> <p>The Executive Committee is delegated the decision of "appointment of a statutory finance officer" on behalf of the Authority by its Terms of Reference.</p>
<p>HEALTH AND SAFETY</p>	<p>There are no health and safety implications.</p>
<p>EQUALITY AND DIVERSITY</p>	<p>Normal recruitment and selection protocols will be followed when appointing to this role permanently.</p>
<p>USE OF RESOURCES</p>	<p>The arrangements for setting, reviewing and implementing strategic and operational objectives; performance monitoring, including budget monitoring; achievement of strategic objectives and best value performance indicators.</p> <p>The Chief Finance Officer role plays a key part in ensuring the proper financial arrangements are in place and monitored.</p> <p>Communication with stakeholders; Normal communication mechanisms will be used to confirm the Authority's statutory arrangements.</p> <p>The system of internal control; The post holder is responsible for the overall development and coordination of the Authority's financial management arrangements, including developing efficiency plans and monitoring their effectiveness.</p> <p>The post holder will also be expected to plan and execute the annual audit programme.</p> <p>The medium term financial strategy; The post holder is responsible for the Authority's corporate financial planning and financial planning</p>

	frameworks, including corporate financial performance reports.
PROVENANCE SECTION & BACKGROUND PAPERS	<p>Background</p> <p>Section 112 Local Government Finance Act 1988. http://www.legislation.gov.uk/ukpga/1988/41/section/112</p> <p>Pinfold North Ltd v Humberside Fire Authority [2010] EWHC 2944 (QB) http://www.bailii.org/ew/cases/EWHC/QB/2010/2944.html</p>
APPENDICES	None.
TIME REQUIRED	5 minutes.
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