



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	15 July 2015
OFFICER	David Sutherland, Acting Director of Finance & Assets
LEAD MEMBER	Chairman of the Overview and Audit Committee
SUBJECT OF THE REPORT	Financial Instructions
EXECUTIVE SUMMARY	<p>These instructions are part of the financial control framework, which exists both to ensure the proper application and control of public money and to safeguard the officers involved in financial processes. The framework includes the Authority's Standing Orders Relating to Contracts, Financial Regulations, these Instructions and any manuals of guidance or financial policy statements issued by the Authority. The Chief Finance Officer, in consultation with the Chief Fire Officer, issues these Instructions.</p> <p>This report presents the updated Financial Instructions as approved by the Chief Fire Officer and Acting Director of Finance and Assets in May 2015. The changes were required to update role titles, clarify the acceptance of electronic signatures or system workflow authorisation (e.g. Gartan Payroll) and to reflect substantive changes such as the introduction of purchasing cards and the removal of petty cash (Imprest) accounts.</p> <p>A more substantial overhaul of these Instructions will be required next year if the finance system is replaced as part of the business and systems integration project.</p>
ACTION	Information.
RECOMMENDATIONS	It is recommended that the updated Financial Instructions be noted.
RISK MANAGEMENT	No direct impact.
FINANCIAL IMPLICATIONS	No direct impact.
LEGAL IMPLICATIONS	Prior to 2011 the Financial Instructions required approval by a meeting of the full Authority on recommendation from the Overview & Audit

	Committee. At its meeting on 9 February 2011 the Authority amended its Terms of Reference so that approval was delegated to the Chief Finance Officer with the proviso that the Overview & Audit Committee receive a report from the Chief Finance Officer when there has been any variation to the Financial Instructions in the preceding twelve month period
HEALTH AND SAFETY	No direct impact.
EQUALITY AND DIVERSITY	No direct impact.
USE OF RESOURCES	No direct impact.
PROVENANCE SECTION & BACKGROUND PAPERS	Financial Regulations http://bucksfire.gov.uk/files/2914/1528/8562/08. FINANCIAL REGULATIONS - CFA 24 June 2014.pdf Standing Orders Relating to Contracts http://bucksfire.gov.uk/files/2914/0439/0310/STANDING-ORDERS-CONTRACTS.pdf Minutes of the meeting of the Authority held on 9 February 2011 http://bucksfire.gov.uk/files/2714/0628/6311/BMKFA200411.pdf
APPENDICES	Appendix A – Financial Instructions
TIME REQUIRED	5 minutes.
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