

Hampshire County Council

Role of Treasurer

Service Level Agreement 2012/13

With

Hampshire Fire and Rescue Authority



Hampshire
County Council

August 2011

Introduction

This agreement specifies the service that the Hampshire County Council will provide as Treasurer (Chief Financial Officer) for Hampshire Fire and Rescue Authority.

The Treasurer has statutory duties in relation to the financial administration and stewardship of the Service. This statutory responsibility cannot be overridden. The statutory duties arise from:

- Section 151 of the Local Government Act 1972
- Local Government Finance Act 1988
- The Local Government and Housing Act 1989
- The Accounts and Audit Regulations 1996.

The levels of service indicated are those which are estimated and agreed will best meet the needs of Hampshire Fire and Rescue Authority.

Significant variation in the level of service will be subject to further negotiation.

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Abbreviations

HCC	Hampshire County Council
HFRA	Hampshire Fire and Rescue Authority

1 **Treasurer**

1.1 The Treasurer is responsible for:

- the proper administration of the Service's financial affairs
- reporting both to members of the Authority and to the external auditors any unlawful, or potentially unlawful, expenditure by the members or officers of the Authority or Service
- reporting both to the Authority and to the external auditor when it appears that expenditure is likely to exceed the resources available to meet that expenditure
- preparation of statutory and other accounts
- setting and monitoring compliance with accounting and financial management procedures and standards
- maintaining an effective and adequate internal audit and all audit arrangements
- advising on budgetary matters including any consequent long term implications
- leading the development of a medium term financial strategy and the annual budget process to ensure financial balance in supporting the Authority's plans and achievement of strategic objectives
- key financial controls necessary to secure sound financial management
- providing timely, accurate and impartial financial advice and information on all aspects of activity, including strategic planning and policy making process
- treasury management and banking arrangements
- ensuring that budget calculations are robust and reserves adequate, as required by s25 of the local Government act 2003 and in line with CIPFA guidance
- ensuring compliance with relevant CIPFA Codes including a Prudential Framework for Local authority Capital Finance and CIPFA's Treasury Management Code.

1.2 In carrying out these responsibilities, the Treasurer will:

- be a member of the leadership team, helping it to develop and implement strategy and to resource and deliver the Authority's strategic objectives

- have direct access as required to the Chief Fire Officer and the Governance Committee
- assist members in seeking to obtain best value for money
- advise the Authority on financial propriety
- advise, in consultation with the Clerk, on the safeguarding of assets, including risk management and insurance
- arrange for the notification to the collecting authorities of precepts
- the issue of Financial Practice Notes of guidance to the Service containing general accounting and audit practices to be observed in the maintenance of their records
- oversee the accounting procedures and financial records of the Authority and its officers (in consultation with the Chief Officer). Such procedures shall have regard to section 115 of the Local Government Act 1972, the Accounts and Audit Regulations 1996 and appropriate Accounting Standards.
- set schemes of financial delegation
- oversee financial and related IT systems
- set out procedures and controls for ordering services, supplies and works
- make arrangements for the payment of accounts and collection of income
- make arrangements for pay and pensions.

1.3 Section 114 of the Local Government Finance Act 1988 requires the Treasurer to report to the members and external auditor if the Authority or one of its officers:

- has made, or is about to make, a decision that involves incurring unlawful expenditure
- has taken, or is about to take, an unlawful action that has resulted or would result in a loss or deficiency to the Authority
- is about to make an unlawful entry in the Authority's accounts.

1.4 Section 114 of the 1988 Act also requires:

- that the Deputy Treasurer performs these functions in the absence of the Treasurer

- that the Authority provides the Treasurer with sufficient staff, accommodation and other resources – including legal advice when this is necessary – to carry out the duties under section 114.

2 **Primary contacts and complaints**

Rob Carr, Deputy County Treasurer, 01962 847508 or
rob.carr@hants.gov.uk

Other contacts:

Jane Lovett, Senior Accounting Manager 01962 847518 or
jane.lovett@hants.gov.uk

Carolyn Williamson, County Treasurer, 01962 847400 or
Carolyn.williamson@hants.gov.uk

3 **Basis of charge**

- 3.1 A fixed rate based on an assessment of time spent agreed from past trends. The charge rate will be reviewed annually to assess the impact of service or legislative changes by either party.