



# South Downs

## National Park Authority

### **FINANCIAL REGULATIONS**

# FINANCIAL REGULATIONS

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# **I INTRODUCTION**

## **Purpose of Financial Regulations**

- 1.1 This document sets out the financial regulations for the South Downs National Park Authority. It identifies the responsibilities of Members, Directors, Statutory Officers and Managers in looking after the financial affairs of the Authority. It seeks to ensure high standards of financial conduct, and probity in dealing with public money.

## **Status of Financial Regulations**

- 1.2 The financial regulations provide the overall framework for managing the Authority's financial affairs. They are part of the Authority's Standing Orders and are supported by a number of other documents including contract standing orders, schemes of delegation and codes of conduct for officers and members.
- 1.3 These Financial Regulations are subject to Accounts and Audit Regulations (revised in 2011) issued by Government under s27 of the Audit Commission Act 1998. Accounts and Audit Regulations establish statutory provisions for accounting arrangements, audit arrangements and financial control within the authority, consistent with Audit Commission guidance.

## **Reviewing and updating Financial Regulations**

- 1.4 The Chief Finance Officer is responsible for maintaining a continuous review of the Financial Regulations and for submitting any material and/or substantial revisions to the Authority for approval after consultation with the Chief Executive. Any minor and/or consequential amendments shall be made by the Chief Finance Officer in consultation with the Chief Executive.

## **Application of Financial Regulations**

- 1.5 All Members and officers involved in managing the financial affairs of the Authority are expected to comply with these regulations, in accordance with their delegated powers. Directors and Managers must ensure that their staff are aware of the existence and content of financial regulations and ensure that there is easy access to the document in their Teams. Failure to comply with these Financial Regulations may result in formal disciplinary action being taken.

## **Format of Financial Regulations**

- 1.6 The Financial Regulations provide clarity about the financial accountabilities of individuals including:
- Individual Members;
  - the Chief Executive;
  - the Monitoring Officer
  - the Chief Finance Officer; and
  - other Directors.
- 1.7 The regulations have been based on CIPFA's best practice guidance for local authorities, adapted to meet local needs and circumstances.

## **Financial Procedures**

- I.8 The Chief Finance Officer is responsible for issuing advice and guidance to underpin the Financial Regulations that Members, officers and others acting on behalf of the authority are required to follow. Details of how the Regulations will be implemented operationally, are contained in the 'Financial Procedures Manual'. These establish sound practices and assist Directors in their responsibility for the operation of their financial processes. These Standard Financial Procedures have the same authority as Financial Regulations.
- I.9 Provided the Chief Finance Officer is satisfied that all necessary controls are met, he/she may agree to variations proposed by Directors. Agreed variations must be properly recorded, in a form agreed by the Chief Finance Officer.

## **2 FINANCIAL MANAGEMENT**

### **Introduction**

- 2.1 Financial management covers all financial accountabilities in relation to the running of the financial affairs of the South Downs National Park Authority.

### **The Full Authority**

- 2.2 The Authority is a centrally-funded, public body run by 27 Members. The Authority makes decisions on strategic planning decisions policy and develops new projects & partnership programmes that promote the purposes and duty of the South Downs National Park.
- 2.3 The Authority is responsible for approving procedures for recording and reporting decisions taken. This includes those decisions delegated by, and decisions taken by, the Authority and its committees. These delegations and details of who has responsibility for which decisions are set out in the Standing Orders of the Authority. The Committees are:

### **Governance Committee**

- 2.4 The role of the Governance Committee is to monitor the Code of Conduct and provide independent scrutiny of adherence to the Authority's financial & non-financial processes to the extent to which they affect the control environment and exposure to risk. The Committee is responsible for monitoring the performance of the Authority each quarter. It is also the role of this committee to approve the Statement of Accounts in accordance with the Accounts and Audit Regulations 2011. This committee is also responsible for promoting and maintaining high standards of conduct amongst members.

### **Policy and Programme Committee**

- 2.5 The purpose of this committee is to approve the policies and resource plans for the Authority including financial, technology, information, people and assets to support effective resource management and delivery of the Corporate Plan. Its role is to recommend to the Authority the annual budget and medium term financial strategy, treasury management policy, financial regulations and procedures, and the adoption and review of the Partnership Management Plan. It is also the role of this Committee to agree the submission of bids for grant funding and the arrangements for application of grant funds received (subject to any urgent decisions required being made by the Chief Executive in accordance with Standing Order 18 and in consultation with the Chair of the Committee) as well as to have oversight of the Sustainable Communities and Major Projects Funds.

### **Planning Committee**

- 2.6 The purpose of the planning committee is to exercise all development management and enforcement functions which are conferred upon the local planning authority except where, and to the extent that, the exercise of such functions has been delegated to local councils or officers. It is also responsible for the Local Plan and associated development plan documents, for input into and coordination of neighbourhood and community-led plans, and for input the development plan documents of adjoining local planning authorities, including fulfilling the Authority's role under the Duty to Cooperate, all subject to the requirement for strategic matters of more than local significance being decided by the Full Authority.

## **Statutory Officers**

### **2.7 The National Park Officer and Head of Paid Service**

The National Park Officer and Head of Paid Service are both statutory roles that are combined within one post on the establishment – the Chief Executive. The Chief Executive is responsible for the overall corporate and strategic management of the Authority. He or she must report to and provide information for the Authority and its Committees, and is responsible for:

- establishing protocols to ensure that information presented for committee decisions takes account of the legal, financial and risk management issues of the proposed decision.
- establishing a framework for management direction, style and standards
- proposing the Corporate Plan to Authority
- monitoring the performance of the organisation.

The Chief Executive is also responsible, together with the Monitoring Officer, for the system of record keeping in relation to all the Authority's decisions (see below).

### **2.8 Monitoring Officer**

The Monitoring Officer is responsible for keeping the Authority's Standing Orders and delegation arrangements under review and for working with the Standards and Audit Committee in promoting and maintaining high standards of conduct. This officer is responsible for reporting any actual or potential breaches of the law or maladministration. He/she is also responsible for ensuring that procedures for recording and reporting decisions are operating effectively. He/she must ensure that committee decisions and the reasons for them are made public, and that Authority members are also aware of those decisions and of those made by officers who have delegated responsibility.

### **2.9 Chief Finance Officer**

He/she has statutory duties in relation to the financial administration and stewardship of the Authority. This statutory responsibility cannot be overridden. The statutory duties are principally contained in:

- s151 of the Local Government Act 1972;
- The Local Government Finance Act 1988;
- The Local Government and Housing Act 1989;
- The Accounts and Audit Regulations 2011; and
- The Local Government Act 2003.

### **2.10 The Chief Finance Officer is responsible for:**

- the proper administration of the authority's financial affairs setting and monitoring compliance with financial management advising on the corporate financial position and on the key financial controls necessary to secure sound financial management
- providing financial information
- preparing the revenue budget and capital programme
- treasury management
- advising on the corporate financial position and on the key financial controls necessary to secure sound financial management

2.11 S114 of the Local Government Finance Act 1988 requires the Chief Finance Officer to report to the Authority and external auditor if the authority or one of its officers:

- has made, or is about to make, a decision which involves incurring unlawful expenditure;
- has taken, or is about to take, an unlawful action which 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.

2.12 S114 of the 1988 Act also requires:

- the Chief Finance Officer to nominate a properly qualified member of staff to deputise should he/she be unable to perform the duties under section 114 personally.
- the Authority to provide the Chief Finance Officer with sufficient staff, accommodation and other resources, including legal advice where this is necessary, to carry out the duties under s114.

### **Authority Directors**

2.13 Authority Directors are responsible for:

- Ensuring that the implications of all Authority and Committee proposals are fully explained to Members and that the financial implications have been agreed by the Chief Finance Officer;
- Entering into and signing contracts on behalf of the Authority subject to compliance with the Authority's Standing Orders;
- The operation of sound financial procedures within their directorate and, in order to fulfil this duty, they shall ensure that there is a formal scheme of delegation and adequate controls are in place.

### **Other Financial Accountabilities**

2.14 Virement (Budget Transfer)

Directors are responsible for agreeing in-year virements but must not take decisions or transfer resources contrary to current authority policy as represented by the approved budget. The procedure for virements is set out in Financial Procedures (paragraph A.2.1).

2.15 Treatment of Year-end Balances

The procedure is set out in Financial Procedures (paragraph A.2.2).

2.16 Accounting Policies

The Chief Finance Officer is responsible for implementing accounting policies in accordance with the Accounting Code of Practice (ACOP) and International Financial Reporting Standards (IFRS) and ensuring that they are applied consistently.

2.17 Accounting Records and Returns

The Chief Finance Officer is responsible for determining the accounting procedures and records for the Authority, in accordance with statutory requirements and best practice. He/she will also maintain a register of partnerships and other entities in which the Authority has an interest.



## 2.18 The Annual Statement of Accounts

The Chief Finance Officer is responsible for ensuring that the annual statement of accounts is prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom developed by CIPFA. The Governance Committee is responsible for approving the annual statement of accounts.

In accordance with the Accounts and Audit Regulations 2011, the Chief Finance Officer must:

- (a) before the Governance Committee, approve the annual statement of accounts, and no later than 30 June immediately following the end of the financial year, sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of the authority's income and expenditure for that year; and
- (b) after the Governance Committee have considered the statement of accounts, but before they approve it, re-certify its presentation.

### **3 FINANCIAL PLANNING & BUDGET SETTING**

#### **Planning Framework**

- 3.1 The full Authority is responsible for agreeing the policy framework and budget. In terms of financial planning, the key elements are:
- the Corporate Plan
  - the Revenue Budget
  - the Capital Programme
  - the Medium Term Financial Strategy (MTFS)
- 3.2 The policy framework comprises the following statutory plans and strategies:
- National Park Partnership Management Plan
  - Corporate Plan and supporting Operational Plan
  - Risk Management Strategy and Plan
  - Procurement Policy and Strategy
  - Human Resources Strategy
  - Treasury Management Policy and Strategy and the Prudential Code
- 3.3 The Authority is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the policy framework and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy framework. Decisions should be referred to the Authority by the Monitoring Officer.

#### **Budget Format**

- 3.4 The general format of the budget will be approved by the full Authority on the advice of the Chief Finance Officer. The draft budget should include allocation to different services and projects, and contingency funds.

#### **Budget Preparation**

- 3.5 The Chief Finance Officer is responsible for preparing an annual detailed revenue and capital budget and a medium term financial strategy (MTFS) taking account of revenue resources over three years for consideration and approval by the Authority.
- 3.6 The Authority is responsible for issuing guidance to budget managers on budget priorities in consultation with the Chief Finance Officer.
- 3.7 Managers are responsible for preparing financial estimates, reflecting the guidance of the Authority and the agreed Operational Plan.
- 3.8 It is the responsibility of Directors to ensure that budget estimates reflecting agreed operational plans are submitted to the Policy and Programme Committee and Authority, and that these estimates are prepared in line with guidance issued by the Authority.

#### **Budget Setting Guidelines**

- 3.9 Guidelines on budget preparation are issued to Members and Directors by the Chief Finance Officer taking into account the current policy framework determined by the Authority. The guidelines will take account of:
- legal requirements;

- the medium term planning prospects;
- the Corporate Plan
- available capital and revenue resources;
- spending pressures;
- government guidelines, and
- the adequacy of the general and earmarked reserves.

### **Budget Monitoring and Control**

- 3.10 The Chief Finance Officer is responsible for ensuring that systems are in place to provide appropriate financial information to enable all revenue and capital budgets to be monitored effectively. He/she must report to the Governance Committee and the full Authority on the overall financial position on a regular basis.
- 3.11 It is the responsibility of Directors to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Chief Finance Officer. They should report on variances within their own areas. They should also take any action necessary to avoid exceeding their budget allocation and alert the Chief Finance Officer to any problems. Financial and performance data should be linked wherever possible.

### **Maintenance of Reserves**

- 3.12 It is the responsibility of the Chief Finance Officer to advise the Authority on prudent levels of reserves for the Authority to ensure a sound financial standing.

## **4 RISK MANAGEMENT AND CONTROL OF RESOURCES**

### **Risk Management**

- 4.1 Risk management is the planned and systematic approach to the identification, evaluation and control of risks. Its objectives are to enable effective use of resources, make sure the assets of the organisation are secure and to ensure the continued financial and organisational effectiveness of the Authority.
- 4.2 The Director of Corporate Services is required to develop and promote risk management across the Authority and provide advice to managers on the most appropriate tools to use. The Director of Corporate Services is responsible for ensuring that proper insurance arrangements exist where appropriate.
- 4.3 The Director of Corporate Services is responsible for the Authority's Risk Management Policy and for ensuring that risk registers are produced and maintained as appropriate.

### **Internal Control**

- 4.4 Internal control refers to the systems of control devised by management to help ensure the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded. The Chief Finance Officer is responsible for advising on effective systems of internal control and will need to provide an Annual Governance Statement to the external auditors for inclusion in the statement of accounts. Arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice.
- 4.5 It is the responsibility of Directors to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.

### **Audit Requirements**

- 4.6 The Accounts and Audit Regulations 2011 require every local authority to undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control. The Audit Commission is responsible for appointing external auditors for the Authority. The basic duties of the external auditor are governed by the Audit Commission Act 1998. The Authority may, from time to time, be subject to audit, inspection or investigation by other external bodies, such as HM Revenue & Customs who have statutory rights of access.

### **Preventing Fraud and Corruption**

- 4.7 The Chief Finance Officer is responsible for the development and maintenance of an anti-fraud and corruption policy. The policy will be approved by the Policy and Programme Committee and monitored by the Governance Committee.

## **Assets**

- 4.8 Directors should ensure that records and assets are properly maintained and securely held. They should also ensure that contingency (disaster recovery) plans for the security of assets and continuity of service in the event of disaster or system failure are in place.

## **Treasury Management**

- 4.9 The Authority has adopted CIPFA's code of practice for treasury management in local authorities. The full Authority is responsible for approving the treasury management policy statement setting out the matters detailed in "Treasury Management in the Public Services: Code of Practice for Treasury Management in Local Authorities".
- 4.10 All money in the hands of the Authority is controlled by the officer designated for the purposes of s151 of the Local Government Act 1972, referred to in the code as the Chief Finance Officer who shall make appropriate banking arrangements.
- 4.11 All decisions on borrowing, investment or financing shall be delegated to the Chief Finance Officer, and such officers as he/she may nominate, who shall be required to act in accordance with the Code of Practice referred to in the Authority's Treasury Management Policy Statement and Annual Investment Strategy.
- 4.12 The Chief Finance Officer is responsible for proposing an Annual Investment Strategy before the start of the year and for reporting to the Authority during the year on the activities of the treasury management operation and on the exercise of delegated treasury management powers.

## **Trust Funds, Funds Held for Third Parties and Other Voluntary Funds**

- 4.13 All trust funds, funds held for third parties and other voluntary (unofficial) funds must be approved by the Chief Finance Officer. A voluntary (unofficial) fund is defined as any fund, other than an official fund for the authority, which is controlled wholly or in part by an officer by reason of his or her employment by the authority.
- 4.14 Directors are responsible for ensuring that they are operated in line with appropriate legislation and/or Charity Commission guidance if appropriate and shall ensure that all such funds are audited by suitably qualified auditors and are submitted within 9 months of the end of the accounting period to the authority and any other parties (i.e. clients, sponsors, charitable bodies) with an interest in the fund.
- 4.15 The Chief Finance Officer reserves the right to inspect all documentation relating to unofficial funds and seek such explanations as are necessary to ensure they are being appropriately managed.

## **Staffing**

- 4.16 The Chief Executive is responsible for providing overall management to staff. He/she is also responsible for ensuring that there is proper use of the evaluation or other agreed systems for determining the remuneration of a job.
- 4.17 Directors are responsible for controlling total staff numbers by:
- advising the Authority on the budget necessary in any given year to cover estimated staffing levels required to deliver approved levels of service and having regard to statutory provision;

- adjusting the staffing to a level that can be funded within approved budget provision, varying the provision as necessary within that constraint in order to meet changing operational needs;
- the proper use of appointment policy and procedures.

## **5 SYSTEMS AND PROCEDURES**

### **Introduction**

- 5.1 Sound systems and procedures are essential to an effective framework of accountability and control. The Chief Finance Officer is responsible for the operation of the Authority's financial systems, the form of accounts and the supporting financial records. If Directors wish to make any changes to the existing financial systems or establish new systems, they must obtain the approval of the Chief Finance Officer. However, Directors are responsible for the proper operation of financial processes in their own directorates.
- 5.2 Directors must ensure that their staff receive relevant financial training that has been approved by the Chief Finance Officer. Where access to financial systems is through the use of unique user names and passwords, officers must not allow others to use their access codes or otherwise make use of their rights.
- 5.3 Directors must ensure that, where appropriate, ICT and other systems are registered in accordance with data protection legislation. Directors must ensure that staff are aware of their responsibilities under Data Protection and Freedom of Information legislation.

### **Income and Expenditure**

- 5.4 It is the responsibility of Directors to ensure that a proper scheme of delegation has been established within their area and is operating effectively. The scheme of delegation should identify staff authorised to act on the Director's behalf, or on behalf of the authority, in respect of payments, income collection and placing orders, together with the limits of their authority. Specifically, authorised signatories and the limits of financial responsibility should be formally recorded in line with Financial Procedure D2 as issued by the Chief Finance Officer.
- 5.5 The Authority is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control.

### **Payments to Employees and Members**

- 5.6 The Director of Corporate Services is responsible for all payments of salaries and wages to all staff, including payments for overtime, and for payment of allowances to Members.

### **Imprest and Petty Cash Accounts**

- 5.7 The Chief Finance Officer in consultation with Directors may make imprest/petty cash advances to officers for the purposes of paying minor items of expenditure and any other items as may be approved.
- 5.8 The Chief Finance Officer reserves the right to withdraw petty cash/imprest facilities from officers if it is deemed that they are being used inappropriately or the expenditure limit is exceeded or a deficit balance is accrued.
- 5.9 The accounts should be kept on the imprest system and officers should maintain a record of their receipts and payments in a form and manner prescribed by the Chief Finance Officer.

### **Purchasing Cards**

- 5.10 The Chief Finance Officer may make available to nominated officers Purchasing Card facilities and will determine the application and approval process and set out the terms and conditions on which the cards are to be issued.

- 5.11 Directors are responsible for ensuring that they or any staff in their services issued with Purchasing Cards comply with the terms and conditions of use and remain within any financial or credit limits imposed. The Chief Finance Officer reserves the right to withdraw the use of any Credit or Purchase Card if it is deemed that they are being used inappropriately or the financial or credit limit is exceeded.
- 5.12 Directors are responsible for maintaining, retaining, presenting and/or completing any documentation, forms or electronic records in accordance

### **Cash Collection Facilities**

- 5.13 The Chief Finance Officer shall approve the form of all cash collection facilities and associated procedures. This includes safes, automated cash collection machines and other cash collection facilities. Directors shall ensure that all relevant procedures issued by the Chief Finance Officer are complied with including the requirements of the corporate banking contract and security carrier contracts.

### **VAT & Taxation**

- 5.14 The Chief Finance Officer is responsible for advising Directors, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues that affect the authority.
- 5.15 The Chief Finance Officer is responsible for maintaining the authority's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate. The Director of Corporate Services will be required to maintain income tax and national insurance records in accordance with guidelines set by the Chief Finance Officer.

### **Control of Contracts**

- 5.16 It is essential that all Directors follow Contract Standing Orders as well as Financial Regulations. The achievement of value for money when procuring goods and services is a key task to ensure that public money is well spent.

### **Banking Arrangements**

- 5.17 The Chief Finance Officer is responsible for ensuring that the authority operates sound banking systems where its financial transactions are accurately documented and evidenced by reconciliations. The Authority shall approve all banking contract terms and conditions.

### **Financial Limits**

- 5.18 Financial limits need to be set in the interests of good governance and financial management. The Chief Executive is responsible for determining financial limits of authority for Directors who in turn are responsible for delegating financial limits to their officers as appropriate.



## **6 EXTERNAL ARRANGEMENTS**

### **Introduction**

- 6.1 The Authority provides a distinctive leadership role for the community in partnership with the district and county councils and brings together the contributions of various stakeholders. It must also act to achieve the protection, improvement and promotion of the environment, together with seeking to foster the economic and social or environmental well-being of its area in pursuance of the National Park purposes. The 2 purposes and duty of the Park are:
- To conserve and enhance the natural beauty, wildlife and cultural heritage of the area
  - To promote opportunities for the understanding and enjoyment of the special qualities of the Park by the public
  - Duty to foster the economic and social wellbeing of local communities within the National Park.

### **Partnerships**

- 6.2 The Vision for the National Park adopted by the Authority is intended to facilitate partnership working. The focus for forming partnerships with other public, private, voluntary and community sector organisations must be the Vision for the National Park and the Authority's Corporate Plan.
- 6.3 The Monitoring Officer will ensure that partnership working arrangements comply with all legal requirements affecting the Authority.
- 6.4 The Monitoring Officer and Chief Finance Officer must advise on the overall corporate governance arrangements of partnerships, and ensure that risks have been fully appraised before partnership agreements are entered into.
- 6.5 The Chief Finance Officer must ensure that the accounting arrangements to be adopted relating to partnerships and joint ventures are satisfactory. He/she will also maintain a register of partnerships and other entities in which the authority has an interest in order to ensure compliance with statutory accounting
- 6.6 The Authority can delegate partnership related functions to officers. Any powers exercised by officers on behalf of the Authority in connection with partnership working must be set out in the scheme of delegation approved by the Authority. Decisions taken by officers as part of the delegation arrangements are binding on the Authority.
- 6.7 The Senior Management Team represents the authority on partnership and external bodies. Directors are responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies.

### **External Funding**

- 6.8 The Chief Finance Officer is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the Authority's accounts including completion and submission of grant claims.

### **Work for Third Parties**

- 6.9 The Authority is responsible for approving the contractual arrangements for any work for third parties or external bodies although this may be delegated to officers in accordance

with the Authority's scheme of delegation.