

## Amendments made to the FPRs – September 2022

Paragraph	Amendment made	Further details
<i>Throughout Document</i>	All reference to Executive Board has been updated to Cabinet.	
<i>Throughout Document</i>	All reference to Audit Committee has been updated to Governance & Audit Committee.	
<i>Throughout Document</i>	All reference to Wales Audit Office has been updated to Audit Wales.	
<i>Throughout Document</i>	All reference to Authorised Signatories has been updated to include Heads of Service (as well as Chief Officers) as having authority to determine those staff with authorised signatory responsibilities.	
<i>Throughout Document</i>	All reference to 'Terrier' has been updated to the 'Asset Management System'.	
<i>Throughout Document</i>	All sections relating to Authorised Signatories have been updated to include the following statement:  <i>Any new authorised signatory must provide a wet specimen signature to be held centrally by the Business Support Unit within Corporate Services.</i>	
1.13	Additional wording added:  <i>Where the Council sets up subsidiary companies, those companies must develop, and have appropriately approved, a set of financial procedure rules upon which to abide by <b>and such financial procedure rules must be broadly in line with those of the Council.</b></i>	
4.	New Section Included:  <b>4. Electronic Signatures</b>	
5.3	Additional paragraph added:  <i>When giving out the Council's bank details to customers for ad hoc BACS/CHAPS payments – employees must inform Cashiers of the expected income, to ensure income is credited to the appropriate ledger code.</i>	
5.11	Paragraph amended to read:  <i>Any shortages or surpluses arising when reconciling the cash collected with receipts, till readings etc. should be clearly <b>recorded within the computerised system.</b> Shortages and surpluses must be reported exactly as they occur and not used to balance each other out.</i>	Paragraph originally read:  <i>Any shortages or surpluses arising when reconciling the cash collected with receipts, till readings etc. should be clearly <b>noted in the appropriate control record e.g. "Collections and Deposit Book".</b> Shortages and surpluses must be reported exactly as they occur and not used to balance each other out.</i>

5.13	<p>Paragraph amended to read:</p> <p><i>All money collected must be paid in promptly to the Council's bank account, <b>using an official paying-in book or card provided by the Council's appointed bankers. The serial number of the paying-in slip/card should be recorded by the payee at the banking establishment; failure to identify the serial number reference may result in the income being unidentifiable and not credited to the appropriate ledger code.</b></i></p>	<p>Paragraph originally read:</p> <p><i>All money collected must be paid in promptly to the Council's bank account.</i></p>
5.20	<p>Additional paragraph added:</p> <p><i>Should credit &amp; debit card facilities/machines be required, the Treasury Management section and the Cashiers section should be contacted to assist with facilitating this; machines should not be purchased without first liaising with the relevant sections.</i></p>	
6.3	<p>Paragraph amended in line with new policy on Gifts &amp; Hospitality; paragraph now reads:</p> <p><i>Employees must not accept personal gifts, loans, fees, rewards or advantage from service users, contractors, potential contractors including those who have previously worked for Council, or outside suppliers, regardless of the value. Employees must not accept inducements e.g. a bribe. All offers of inducement must immediately be reported to the appropriate senior manager.</i></p>	<p>Paragraph originally read:</p> <p><i>All offers of gifts and hospitality (whether accepted or not) with a value estimated to exceed £25.00, which arise as a direct result from your duties must be formally declared. Employees must be aware that it may be an offence for them to receive or give any gift, loan, fee, rewards or advantages for doing or not doing anything or showing favour, or disfavour, to any person in their official capacity.</i></p>
7.1	<p>Additional sentence added:</p> <p><i>Staff must not circumvent this maximum value by entering more than one line for an item of expenditure on the reimbursement claim.</i></p>	
8.2	<p>Paragraph amended to read:</p> <p><u>Other Orders</u> <i>Where P2P is not in use, <b>official orders must be issued</b> and <b>approved</b> by an authorised signatory.</i></p>	<p>Paragraph originally read:</p> <p><u>Other Orders</u> <i>Where P2P is not in use, all orders must be issued in writing and signed by an authorised signatory.</i></p>
9.9.1	<p>New section included:</p> <p><b>9.9.1 Construction Act</b></p>	
9.13	<p>Additional sentence added:</p> <p><i>The following situations, however, may be paid in advance, with specific approval from the relevant Head of Service:</i> <i>Booking Training Courses</i> <i>Booking Train Transport</i> <i>Booking Accommodation</i> <i>College Fees</i></p>	

	<p>Software Licences Memberships/Subscriptions on behalf of Carmarthenshire County Council</p>	
9.18	<p>Additional sentence added:</p> <p><i>Any requests for Purchasing Cards must be approved by the Director of Corporate Services.</i></p>	
12.3	<p>Paragraph amended to read:</p> <p><i>Claims should be made via ResourceLink, where appropriate. <b>Claims must be submitted</b> during the month following the incurring of the expenditure; <b>late claims may be rejected.</b></i></p>	<p>Paragraph originally read:</p> <p><i>Claims should be made, via ResourceLink where appropriate, during the month following the incurring of the expenditure.</i></p>
12.6	<p>Subsistence Section amended to read:</p> <p><i>Subsistence allowance is payable as per the Travel &amp; Associated Expenses Policy. Claims will be made on the basis of actual expenditure supported by receipts.</i></p>	<p>Section originally read:</p> <p>Subsistence</p> <p>Overnight Accommodation and Subsistence Allowances (Out of County) Officers will be eligible to claim reasonable expenses, as subject to the subsistence rate, supported by receipts. Subsistence rates are documented within the Travel and Associated Expenses Policy.</p> <p>Out of County Expenses Subsistence allowance is payable as per the Travel and Associated Expenses Policy. Claims will be made on the basis of actual expenditure supported by receipts. The maximum allowance in each case will be paid only if actual expenditure equals or exceeds it.</p>
18.3	<p>Paragraph amended to read:</p> <p><i>Chief Officers and Heads of Service must ensure that variations to existing <b>activities</b> are promptly notified to the Head of Revenues &amp; Financial Compliance. A new project/initiative may give rise to new insurance requirements and the Risk Management Unit (Corporate Services Department) should be consulted before the Authority is committed to the risk.</i></p>	<p>Paragraph originally read:</p> <p><i>Chief Officers and Heads of Service must ensure that variations to existing insurance requirements are promptly notified to the Head of Revenues &amp; Financial Compliance. Where a new project/initiative may give rise to new insurance requirements, the Risk Management Unit (Corporate Services Department) should be consulted before the Authority is committed to the risk.</i></p>
18.4	<p>Paragraph amended to read:</p> <p><i>Claims need to be submitted to the Risk Management Unit in <b>written</b> form, or by completion of a claim form (where a suitable form exists). Claim Forms, Claim Letters or County Court Summonses should be referred immediately to the Risk Management Unit. In order to ensure compliance with legal requirements the Risk Management Unit will be responsible for all correspondence, including acknowledgement of the original</i></p>	<p>Paragraph originally read:</p> <p><i>Claims need to be submitted to the Risk Management Unit in letter form, or by completion of a claim form (where a suitable form exists). Claim Forms, Claim Letters or County Court Summonses should be referred immediately to the Risk Management Unit. In order to ensure compliance with legal requirements the Risk Management Unit will be responsible for all correspondence, including acknowledgement of the original</i></p>

	<p><i>letter. Strict deadlines are set at distinct stages of proceedings and failure to meet those deadlines will have a major impact on the cost of defending claims. The Council's Insurers/Claims Handlers will need to know the circumstances surrounding the issue. Copies of all relevant data and correspondence must be collated and forwarded to the Risk Management Unit <b>within five working days</b>. At a later stage, Departments may be asked for additional information or clarification on contentious points; such requests should receive prompt attention.</i></p>	<p><i>letter. Strict deadlines are set at distinct stages of proceedings and failure to meet those deadlines will have a major impact on the cost of defending claims. The Council's Insurers/Claims Handlers will need to know the circumstances surrounding the issue. Copies of all relevant data and correspondence must be collated and forwarded to the Risk Management Unit as soon as possible. At a later stage, Departments may be asked for additional information or clarification on contentious points; such requests should receive prompt attention.</i></p>
23.5	<p>Title and paragraph amended to read:</p> <p><b>Disposal of Land and Property</b></p> <p><i>Where Land, <b>Property and Property-related assets</b> are identified as being surplus to requirements, disposal shall be managed by the Head of Regeneration.</i></p>	<p>Title and paragraph originally read:</p> <p><b>Disposal of Land and Buildings</b></p> <p><i>Where Land and Buildings are identified as being surplus to requirements, disposal shall be managed by the Head of Regeneration.</i></p>
23.6	<p>Paragraph amended to read:</p> <p><i>Council <b>operational</b> premises are to be used only for official Council purposes, <b>and that of partner organisations where joint working or shared accommodation arrangements exist.</b></i></p>	<p>Paragraph originally read:</p> <p><i>Council premises are to be used only for official Council purposes.</i></p>
23.7	<p>Paragraph amended to read:</p> <p><i>Employees not authorised or qualified to carry out works to buildings should not take any such work upon themselves without first consulting with the Property <b>Compliance Unit</b>.</i></p>	<p>Paragraph originally read:</p> <p><i>Employees not authorised or qualified to carry out works to buildings should not take any such work upon themselves without first consulting with the Property Division of the Regeneration Department.</i></p>
24.5	<p>Paragraph amended to read:</p> <p><i>Hheads of Service are responsible for ensuring that all assets which are surplus to requirements, and fall within their own service area of responsibility, are disposed of through the most appropriate method of disposal.</i></p> <p><i>All fleet vehicles and plant must be disposed of via the Council's Fleet Management service. Methods of disposal will be through a contracted auction company, scrap company or tender. The disposal of the asset will be formally recorded on the Fleet Register.</i></p>	<p>Paragraph originally read:</p> <p><i>Hheads of Service are responsible for ensuring that all assets which are surplus to requirements are referred to the Head of Property who will have full authority to determine the disposal action to be taken.</i></p>
26.2	<p>Paragraph amended to read:</p> <p><i>The Council has a significant amount of resource invested in vehicles and plant. The safe and secure storage and parking of vehicles is essential to minimising the risk of theft. Vehicles/plant must be properly secured when left unattended, all doors locked, and keys removed.</i></p>	<p>Paragraph originally read:</p> <p><i>Council vehicles are not to be used for private purposes. Taking pool cars home at night has significant VAT implications, which must be taken into account; see section 29.1. The potential income tax implications of taking a pool car home must also be addressed. Advice should be sought from the Employee</i></p>

	<p>Vehicles may only be taken home by an employee with the written permission of the Department Head of Service under the following circumstances:</p> <ul style="list-style-type: none"> <li>- Standby Duty for emergency call-out.</li> <li>- To enable an employee to report direct to site.</li> </ul> <p>On no account is any private mileage permitted in an authority operated vehicle. The carriage of unauthorised goods is not permitted, nor will any private business be transacted in the course of a journey on Council business.</p>	<p>Services Section to ensure that taxable liabilities are considered and properly administered.</p>
26.3	<p>New section included:</p> <p><b>26.3 Pool Cars</b></p>	
27.1	<p>Paragraph amended to read:</p> <p><i>Care must be exercised to retain financial records for a number of years beyond the financial year to which the individual documents relate. The records concerned may need to be retained for a number of purposes e.g., statutory requirements, audit, <b>grant conditions</b>.</i></p>	<p>Paragraph originally read:</p> <p><i>Care must be exercised to retain financial records for a number of years beyond the financial year to which the individual documents relate. The records concerned may need to be retained for a number of purposes e.g., statutory requirements, audit.</i></p>
27.3	<p>Sentence amended to read:</p> <p><i>Before disposing of records, please refer to the Authority's retention schedules <b>and/or relevant grant conditions</b>.</i></p>	<p>Sentence originally read:</p> <p><i>Before disposing of records, please refer to the Authority's retention schedules.</i></p>
27.3	<p>Sentence amended to read:</p> <p><i>All documents containing personal data must be treated as being strictly confidential and disposed of securely.</i></p>	<p>Sentence originally read:</p> <p><i>All documents relating to personal data must be disposed of in a manner which preserves their confidentiality.</i></p>
29	<p>Paragraph amended in line with policy on Employee Declarations; paragraph now reads:</p> <p><i>Employees are required to declare any conflict of interest, which also includes additional work carried out (paid or unpaid) outside of employment with the Council. Employees are required to have prior permission to engage in this outside activity (paid or unpaid) by submitting a Declaration of Interest form to their Line Manager.</i></p> <p><i>All employees must comply with the Authority's annual certification procedures in respect of personal interests and other declarations. Any non-financial or financial interest that could bring about conflict with the Council's interests must be declared.</i></p> <p><i>Section 117 of the Local Government Act 1972 requires that "an officer of a Local Authority shall not, under colour of his/her office or employment, accept any fee or</i></p>	<p>The following paragraph was previously included, but has now been completely removed:</p> <p><i>All offers of gifts and hospitality (whether accepted or not) with a value estimated to exceed £25 which arises as a direct result from your duties must be formally declared.</i></p>

*reward whatsoever other than his/her proper remuneration”.*

*Employees must not accept personal gifts, loans, fees, rewards or advantage from service users, contractors, potential contractors including those who have previously worked for Council, or outside suppliers, regardless of the value.*

*Heads of Service are responsible for ensuring that appropriate procedures are in place to make employees aware of the requirements of the Employee Declarations Policy. In addition, Heads of Service must ensure that appropriate procedures are in place to allow employees to declare any relevant issues and operate an Annual Declaration Exercise within their Divisions.*