

FINANCIAL PROCEDURE 4

Control of Resources

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

CONTENTS

1. Purpose of Procedure
2. Key Controls
3. Responsibilities of Chief Officers/ Statutory Officers/ Members
4. Procedures
 - 4.1. Assets
 - 4.1.1. Security of Assets
 - 4.1.2. Asset Registers
 - 4.1.3. Disposal of Assets (Other than Land and Buildings)
 - 4.2. Consumable stocks, stores and inventories
 - 4.3. Cash
 - 4.3.1. Treasury Management
 - 4.3.2. Loans to Third Parties
 - 4.3.3. Bank Accounts
 - 4.3.4. Payment Methods
 - 4.3.5. Income Methods
 - 4.3.6. Bank Reconciliation
 - 4.4. Staffing
 - 4.5. IT Security, Data and Information
 - 4.6. Copyright and Intellectual Property
5. Related Documents
6. Contacts for Advice or Assistance

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

1. Purpose of Procedure

This Financial Procedure will provide guidance on the financial policies and framework in place for managing and controlling the Council's resources, including principles of best practice. Key resources are identified as:

- Assets, including Information, Data, ICT Hardware and ICT Software;
- Consumables;
- Cash*;
- Staff;
- Intellectual property.

**Cash resources of the Council are related to the treasury and banking operations of the Council which are also covered by this Financial Procedure.*

For the purposes of this Procedure, 'Chief Officers' include the **Chief Executive, Executive Directors, the Chief Fire Officer and the Chief Finance Officer** who holds **Section 151 Officer** responsibilities.

2. Key Controls

For the security of assets such as property, equipment, software and information, key controls are:

- Asset registers are maintained for the Council: assets valued over certain thresholds are recorded when they are acquired, and this record is updated as changes occur with respect to the location, condition and value of the assets.
- Resources are used only for the purposes of the authority, are properly accounted for, have suitable insurance coverage and are regularly monitored.
- Resources are available for use when required.
- Resources no longer required are disposed of in accordance with the law and to the maximum benefit of the authority.
- All staff are aware of their responsibilities with regard to safeguarding the authority's assets and information, including the requirements of the Data Protection Act, software copyright legislation and any relevant policies and standards produced by the Council.
- All staff are aware of their responsibilities with regard to safeguarding the security of the authority's computer systems, including maintaining restricted access to the data held on them and compliance with the authority's data security and IT security policies.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

For treasury management, key controls are:

- Adhering to the policies, requirements and guidance of the CIPFA Code of Practice for Treasury Management in the Public Sector 2021 and the CIPFA Prudential Code 2021 which govern the Council's Treasury Management activities. Adopting the key requirements of these CIPFA Codes into the Financial Regulations of the Council's constitution.

3. Responsibilities of Chief Officers/ Statutory Officers/ Members

The **Section 151 Officer (Chief Finance Officer)** has statutory duties in relation to the financial administration and stewardship of the Council which cannot be overridden.

These statutory duties include;

- setting and monitoring compliance with corporate standards
- advising on the key financial controls necessary to secure sound financial management.
- responsibility for treasury management and for all banking arrangements and related services on behalf of the Council.

All **Chief Officers** are accountable to the Council's Section 151 Officer for compliance to these rules.

All officers with delegated responsibility for undertaking financial responsibility are accountable to their Chief Officer for compliance to this Financial Regulation.

Assets

The Executive Director - Resources is responsible in connection with the estate management of the Council's land and premises, in consultation with the Executive Councillor - Resources and following approval of the Executive.

- To acquire land and premises.
- To disposal of land and premises when surplus to requirements.
- To dispose of surplus County Farms land and property when surplus to requirements, subject to discount and in accordance with the County Farms Management Plan.
- To accept and grant leases of land and premises and such other rights over land and premises as may be deemed necessary and appropriate. The Council may not lease property at less than full market rent without approval from the appropriate Executive Councillor, and advice from Corporate Property and Legal. Secretary of State approval may be required if certain criteria are not met.
- Other officers are not authorised to become involved in such undertakings on behalf of the Council without the involvement and delegated approval of the Executive Director -Resources and Section 151 Officer (Chief Finance Officer).

The Executive Director -Resources is also responsible to operate and deliver IT infrastructure, services, systems and software for the Council, which includes management of the IT assets and infrastructure falling under this responsibility.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Chief Officers have a responsibility to.

- Declare land and premises surplus to requirements, after consultation with the appropriate Executive Councillor and local Councillor.
- Ensure that assets for which they are responsible are properly managed, maintained and securely held, furnished and equipped appropriately.
- Ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.

All **Councillors** and **officers** have a general responsibility for

- taking reasonable action to provide for the security of the assets under their control
- ensuring that the use of these resources is legal, is properly authorised and provided value for money.

Treasury Management

The Council delegates responsibility for the approval and regular monitoring of its treasury management policies and practices to the Section 151 Officer.

The Council delegates responsibility for the execution and administration of treasury management decisions to the Section 151 Officer, who will act in accordance with the Council's Policy Statement and Treasury Management Practices.

This includes the investment of public funds on behalf of the Council, undertaking all money market transactions associated with cash flow functions, borrowing on behalf of the Council to finance long term capital spending plans and providing the safe custody arrangements of investment securities.

LCC Schools require the prior written approval of the Section 151 Officer to make any alternative investments of surplus cash other than prescribed deposit and other interest-bearing accounts.

4. Procedures

4.1. Assets.

The Council holds (i.e. owns outright or has user rights under a lease) assets in various forms including land, building, vehicles, equipment, furniture, software, information, heritage and community assets, which collectively are worth many millions of pounds.

It is important that assets are safeguarded and used efficiently in service delivery, and that there are arrangements in place for the security of both assets and information required for the services the Council provides. Equal consideration should be given to both owned and leased assets in this regard.

The Council may not lease property at less than full market value rent without Secretary of State consent unless certain criteria are met. Approval for the grant of a lease at under-value must be obtained

- either through an appropriate resolution based on a report to the Executive Councillor
- or by the exercise of authority delegated for the purpose.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Early advice must be sought from the Council's Corporate Property Team as to the full market rental value for inclusion in that report or delegated decision process, to demonstrate the scale of the benefit in kind embodied in a lower rent.

Even where there is general consent from the Secretary of State, issues may arise concerning state aid therefore legal advice must be sought.

4.1.1 Security of Assets

All staff have a responsibility for safeguarding the Council's assets and information and should abide by the key controls specified in Section 2.

The Council's Corporate Property Team is responsible for the management of the County Council's Central Office Accommodation, including monitoring of the access controls and CCTV systems.

Where sites are the responsibility of a Directorate (e.g. Schools, Adult Social Care or Highways establishments). The appropriate Chief Officer is responsible for ensuring appropriate measures are in place for access and security.

4.1.2 Asset Registers

The **Section 151 Officer** is responsible for,

- ensuring the Council has appropriate Asset Registers and that assets are valued in accordance with CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom.
- ensuring that those valuations are represented in the balance sheet and that appropriate charges for the use of those assets are included in the revenue account.

In operational terms, asset management is undertaken by the Council's Corporate Property Team and the Councils Information Management Team (outsourced to an IT Service Provider).

- The Corporate Property Team is responsible for maintaining a property register and for property asset management planning and review.
- The IT Service Provider is responsible for maintaining a Configuration Management Database or CMDB for IT Assets over £1500 in value.
- The Council's Financial Accounting Team, within Financial Services, is responsible for maintaining records of asset values in a Fixed Assets Register (FAR) for assets over £10,000 in value.

4.1.3. Disposal of Assets (Other than Land or Buildings)

Disposal of Land and Buildings requires the authority of the **Section 151 Officer** and is managed through the Corporate Property Team and so is not covered by this Section.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

When non-IT assets owned by the Council cease to be of further use, they should be disposed of in a manner that secures both the maximum financial return to the Council and demonstrates a method of disposal that is business like and accountable.

For items of considerable value this will include invitation to competitive tender/quote and public auctions.

Key considerations for the disposal of Council assets are:

- Assets for disposal are identified and are disposed of at the appropriate time and in the best interests of the authority.
- The best price is obtained, bearing in mind other factors e.g. environmental issues and associated revenue costs of keeping the asset.
- Disposal procedures protect staff involved from accusations of personal gain.

Responsibilities for Disposal

Responsibilities for disposal of unwanted and/or obsolete items rests with the **Section 151 Officer, Chief Officers** and the appropriate **Executive Councillor**, dependent on the value as follows:

Amount (Value at Disposal)	Minimum Approval Required
1. Up to £20,000	Individual Chief Officer
2. £20,001 - £100,000	Section 151 Officer and Chief Officer jointly
3. Above £100,000	Section 151 Officer, Chief Officer and appropriate Executive Councillor

LCC Maintained Schools:

Amount (Value at Disposal)	Minimum Approval Required
1. Up to £20,000	Headteacher and Governing Body jointly, as detailed in school's financial policy
2. £20,001 - £100,000	Section 151 Officer and Chief Officer
3. Above £100,000	Executive Councillor for Children's Services

Chief Officers and **Headteachers** should ensure that adequate written records are maintained of assets disposed of.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Disposal Procedure:

Ensure the asset is owned by the County Council and not leased or rented e.g. computer equipment, photocopiers. Reference to inventories may be helpful in this respect.

Any unwanted computer equipment (whether provided by the County Council or purchased directly, (mainly by schools), must be returned to the Council's IT Service Provider for consideration to either refurbish or retire the equipment and dispose under WEEE regulations.

This will then trigger the process currently in place to ensure the equipment is properly cleared of any information and where necessary, removed from the CMDB for IT assets.

Determine whether Non-IT assets can be put to good use elsewhere within the Council. If assets cannot be used internally, consideration should be given to any sale value. The residual value of the item(s) needs to be assessed and, if necessary, supervisory or specialist advice obtained.

Sales to staff or associated bodies should only be considered for items of low value i.e. generally below £100 and where it is very unlikely that there is a better market outside the Council. Sealed offers should be invited from a wide range of staff rather than individuals.

Where the gross cost of purchases included VAT, VAT at the standard rate must be deducted from any income received. If in doubt, advice should be obtained from the Council's Financial Accounting (VAT) Team – Financial Services via Email; Vat@Lincolnshire.gov.uk

Disposal of Financial and Non-Financial Records (Retention & Disposal Policy)

Records Management is all about the "good housekeeping" of the records and data we use and retain. Records exist in many different formats and the Council has created [a Records Management Policy](#) that must be used and adhered to.

Financial records and records of assets and liabilities shall be retained for such periods as prescribed by the Section 151 Officer, to meet both external (e.g. HM Revenue & Customs, External Audit) and internal requirements.

The term 'records' includes all information and correspondence which supports individual financial transactions, irrespective of the form in which it is held e.g. computer systems, paper, or electronic storage media.

The Council has authorised Retention & Disposal Schedules to assist staff in meeting these requirements. Further guidance about retention and disposal schedules for each Directorate as well as standard categories is available within the [Retention and Disposal](#) section of the Council's website.

Retained records should be:

- Referenced for easy identification.
- Accessible to authorised persons.
- Kept in a secure environment

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

HM Revenue & Customs require most documents that incorporate VAT to be retained for six years, plus the current year. The documents include purchase invoices, copy sales invoices, credit notes, debit notes, authenticated receipts, daily gross takings records and catering estimates.

Non-financial records are also governed by retention and disposal criteria. Retention periods have been set for all main categories of records, and officers should ensure they refer to the Retention and Disposal Schedules and the relevant guidance prior to any disposal of records.

For advice on the storage and disposal of Council information, financial or otherwise, please contact the Council's Information Governance Team.

Disposal of Confidential Documents

Confidential waste on the County Offices site can be securely disposed of in line with Council policy.

Staff without access to this facility should refer to the disposal guidance available on the Information Assurance area of the Council's intranet via the following link: [Records Management Policy](#)

4.2. Consumable stocks, stores and inventories

There are two types of stores:

- those where the value at the financial year end is recorded in the Council's balance sheet e.g. trading accounts, shops (within Libraries & Heritage sites etc.).
- Those where the value is not required for the balance sheet e.g. stationery, Schools' CDT items etc.

The decision as to whether or not to include an inventory (stock) in the balance sheet is generally based on whether or not it has a saleable value in the condition in which it currently exists. This decision will be taken by the **Section 151 Officer**.

Stores items are the equivalent of cash and therefore **Chief Officers** are required to put safeguards in place to avoid loss or misuse.

It is the responsibility of relevant **Chief Officer** of the store to ensure that effective controls are in place to secure and account for these assets, having regard to risk, value and the administrative effort involved.

Chief Officers are responsible for ensuring appropriate storage facilities are available. Responsibility for inventories (stocks) / stores should be allocated to an appropriate officer, who should be provided with written guidance with respect to:

- ordering procedures
- receipt of goods
- appropriate inventory (stock) levels
- inventory (stock) records required
- requisition / issue procedures
- independent inventory (stock) checks

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

- write-offs
- security

Appropriate line management supervision and monitoring should be in place over stores procedures.

When inventories (stocks) are no longer required or are declared to be obsolete, disposal should be in line with the Council's disposal policy outlined in Section 4.1.3 of this Financial Procedure.

Chief Officers are responsible for ensuring that appropriate records are maintained of furniture, fittings, equipment, plant and machinery within their Directorate.

The main purpose of keeping a record is to provide:

- A record to facilitate management's control of its vulnerable/valuable property.
- A basis on which to assess losses in an insurance situation.
- A historical record of items purchased and disposed of.

This is known as an **inventory**.

An inventory may be either a bound book or a computerised record. Whichever method is used, management should ensure that access to add, change or remove data is adequately restricted and controlled.

The inventory should include any items that local managers consider to be vulnerable to loss or are of significant replacement value (over £250). It is not necessary to include office furniture or fittings. The details to be recorded should include:

- make/model/serial number (or description if more appropriate)
- year of purchase
- purchase price (where available)
- ownership (see below)
- date of disposal

The inventory should include and identify as such, items directly leased or rented locally e.g. photocopiers. (A record should also be kept identifying whether the Company or the County Council has the responsibility to insure the item).

Items financed by other persons/bodies e.g. School/Amenity Funds, Parent Teacher Associations, but purchased by the County Council should be included in the inventory.

Note: For VAT purposes, these items have to be identified as belonging to the County Council rather than the financing body. If items have been purchased directly by other bodies, they too should be recorded, along with details identifying ownership.

Separate records should exist within each Directorate to record items not owned by the County Council e.g. those belonging to service users.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

IT equipment provided by the County Council (via its IT Services provider) should have a sticker attached identifying the item number. These items do not need to be recorded as they are already recorded on the CMCD IT Register -See section 4.1.3 of this Financial Procedure.

Any IT equipment that has not been supplied by the Council's IT Service Provider should be included in the local inventory.

Inventories should be kept up to date e.g. new items added when received or removed when disposed of in accordance with the Council's Disposal Policy outlined in 4.1.3 of this Financial Procedure.

The inventory should be checked against the physical asset annually, and again if an officer ceases to be responsible for the inventory. Such checks should be signed and dated when completed.

Wherever possible, items should be security marked. The Council's Risk Management and Insurance Section can give advice on the marking of items.

Resources provided by the County Council should only be used for County Council business unless prior approval has been given for an officer's personal use by line management.

Items recorded in the current inventory may be removed from the record if the local manager considers they no longer meet the criteria listed above. These should be identified and removal authorised in the disposal section (although not physically disposed of). Any lost items should be reported to the Chief Officer and removed from the inventory record.

4.3. Cash

The **Section 151 Officer** is responsible for providing assurances that the Council's money is properly managed in a way that balances risk with return, with the overriding consideration being given to security.

In accordance with the Council's Anti Money Laundering Policy, all suspected attempts to use the Council to launder money must be reported to the Head of Audit and Risk Management who is the Council's Money Laundering Reporting Officer.

(For details see Financial Procedure 2 – Risk Management and Internal Control and the following link. [Anti money laundering policy – Introduction, definition and scope - Lincolnshire County Council](#))

Detailed guidance on receipting and banking arrangements are given in Financial Procedure 5 – Income and Expenditure.

Council staff who handle cash and cheques on behalf of the Council (including those who deal with voluntary funds such as school and amenity funds) should adhere to the Council's key principles of cash handling as detailed below:

- Cash and cheques should be recorded immediately using Hey Centric, AIM, or an approved Income Receipting Template upon receipt.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

- If responsibility for the cash is subsequently passed to another officer, there should be a formal handover process. Officers should jointly verify the amount being handed over and sign and date an appropriate record.
- Income should remain unbanked no longer than operationally necessary and in full, with a target of daily banking where possible, which will assist the daily bank-statement file availability for Income processing.
- The cash and cheques retained before banking should be held securely in a locked depository. In most cases this will mean a safe, however, where small amounts of cash are held, a locked cabinet, cupboard or drawer would be acceptable.
- Whatever type of storage is used, access to income held must be restricted to a minimum. Wherever operationally possible, this should mean only one or two officers holding keys. Keys should remain with the key holders, and should not be left on site overnight.
- Where banking is undertaken in the normal course of work duties, officers should minimise risk and vary routes/times. Under no circumstances should employees risk personal injury to try and prevent the loss of County Council monies.
- The Income Team manages the issuing, replacement and tracking of Cash Deposit Cards and Paying In books for schools and services. All request must be submitted via Income@lincolnshire.gov.uk with full school identification to ensure correct E-Return lodgement mapping.
- Outstanding school lodgements identified on bank statements will be followed up by the Central Finance Teams, who require same day coding/or information from the school/establishment for timely allocation. Staff must complete lodgements on the same day as banking income.

Cash Insurance

Insurance Cover is arranged by the **Section 151 Officer**. Operationally, insurance issues are dealt with by **the Insurance Team** within Finance.

Policy limits for the insurance cover relating to for cash/cheques held are as follows:

- Money whilst in transit and in the Insured's premises
 - In transit £5,000
 - In locked wall safes £1,000
 - In all other safes or locked strong rooms £5,000
 - In locked receptacles during 'operational hours' (i.e. filing cabinets) £ 500
- Money in the private residence of an authorised employee £ 300

The policy excess for this cover is set at £200 and higher values are available on request, subject to agreement with the Insurance Team, which will incur a higher premium charge.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

4.3.1. Treasury Management

Treasury management is an important aspect of the overall financial management of the Council. Treasury management activities are those associated with the management of the Council's cash flows, borrowings and investments.

A fundamental aim is to effectively control the risks associated with these activities and to pursue best value, in so far as that is consistent with the effective management of those risks.

The Council complies with the CIPFA Treasury Management in the Public Services: Code of Practice and Cross-sectorial Guidance notes.

In doing so it has adopted the key recommendations of this Code with its Constitution, as paragraphs E7 to E12 of Part 4, Rules of Procedure – Financial Regulations. It has also approved:

- A Treasury Management Policy Statement, which sets out the policies and objectives of its treasury management activities; and
- A series of Treasury Management Practices (TMP's) which set out the manner in which the Council will seek to achieve its policies and objectives for treasury management.

The Code of Practice sets the framework for how the Council operates when making all its investment and borrowing decisions.

The **Section 151 Officer** is responsible for

- maintaining the Treasury Management Policy Statement and TMPs and for ensuring all investment and borrowing activity is undertaken in accordance with the Code.
- Proposing an annual Treasury Management Strategy and Annual Investment Strategy to the Council in advance of the start of the relevant financial year.

These Strategies will comply with CIPFA's Code of Practice on Treasury Management and relevant Regulations and will set the parameters within which investment and borrowing activity will be managed during the forthcoming year.

The **Section 151 Officer** is also responsible for

- ensuring that all borrowing and investment activity is undertaken in compliance with the approved Treasury Management Strategies.
- That all day-to-day operational treasury activities are delegated by the Executive Director of Resources to nominated staff as outlined in the Scheme of Delegation.
- And reporting to the **Overview and Scrutiny Management Board** on a quarterly basis in each financial year on treasury management activities undertaken within delegated powers.

All investment of money and borrowings undertaken on behalf of the Council will be made in the name of the Council. All records of such transactions will be maintained in loan and investment registers.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Staff with delegated authority to undertake treasury activities on behalf of the Section 151 Officer can provide information on investment policy but are not empowered to provide advice on individual investments.

Borrowing To Finance Capital Expenditure

Borrowing to finance the Council's Capital Expenditure plans is governed and regulated by the CIPFA Prudential Code, the requirements of which the Council must comply with.

The main requirement of this code is the publication of Prudential Indicators. The setting and compliance of these Prudential Indicators ensures that the level of the Council's borrowing remains prudent, affordable and sustainable. Prudential Indicators are published in line with the Council's annual budget each year and approved by Full Council in February.

The Section 151 Officer has delegated responsibility for the raising and repayment of loans within the limits set by the Prudential Indicators as approved by Full Council, and also in respect of loans raised for the purposes of cash flow, as necessary from time to time.

The CIPFA Prudential Code also requires the Council to publish a Capital Strategy, which addresses the affordability and risk profile of non-treasury investment and borrowing activity of the Council as well as looking at the process of the formulation of the Capital Programme in line with the Council's Strategic Plans.

LCC Schools

LCC schools may only take out loans with the prior consent of the Section 151 Officer. In accordance with the Scheme for the Financial Management of Schools, the Council operates an internal Loan Scheme that is available to all LCC schools. Details of the loan scheme can be found in the School Finance Handbook. Schools are only permitted to take out external loans with prior consent of the Secretary of State after consultation with the Section 151 Officer.

4.3.2. Loans to Third Parties

The Section 151 Officer has delegated responsibility to make loans and advances to outside bodies.

The following table sets out the circumstances in which loans may be provided by the Council to third parties, and the approval required for each type of loan as detailed in Part 3 -Responsibility For Functions of the Constitution, Section C, Annex A.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Type of Loan	Minimum Approval Required
1. Monies invested with banks and other financial institutions (Treasury loans).	To be undertaken in accordance with the Council's Annual Investment Strategy (Treasury Management). (See Section 4.3.1).
2. Loans to third parties for the purpose of financing expenditure which, if incurred by the Council, would constitute capital expenditure. (Non-treasury loans).	Such a loan would constitute capital expenditure by the Council (and the repayment would constitute a capital receipt) and so would require Capital Programme approval.
3. Loans to third parties for other purposes related to an established County Council Policy or initiative. (Non-treasury loans).	Subject to the following approval: <ul style="list-style-type: none">• < £20,000 – Section 151 Officer.• > £20,000 but < £50,000 – Section 151 Officer (reporting to the Executive Councillor for Resources).• > £50,000 - Section 151 Officer (following consultation with the Executive Councillor for Finance and reporting to the Overview & Scrutiny Management Board).
*This temporary funding is limited to no more than 6 months .	

*Note: The rate of interest chargeable on loans within categories 3 and 4 above will be determined in consultation with the **Section 151 Officer** and have due regard to State Aid rules. Any decision to waive interest from market rates would need the consultation of the **Executive Councillor for Resources**.*

4.3.3. Bank Accounts

The **Section 151 Officer** is responsible for arranging appropriate banking and related services on behalf of the Council and is authorised to open and close all bank accounts related to this provision.

This responsibility is delegated to designated staff as indicated in the [Scheme of Authorisation - LCC Resources.docx](#).

The exception to this rule is where a local bank account facility is operated at a Community or Foundation school. (For details see Schools Finance Handbook).

Types of Bank Account – Official Procedures

Central Bank Accounts

The minimum of two Authorised Bank Signatories is required to sign to give instructions to banks on existing bank accounts or to open new central bank accounts on behalf of the Council.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

In line with the Resources Scheme of Authorisation the following table shows those posts who are nominated authorised bank signatories of the Council and those authorised to release electronic payments.

Post	Bank Signatory	Electronic Payments
Chief Finance Officer	Y	Y
Head of Financial Services	Y	Y
Client Finance Manager -Court of Protection & Appointee Team	Y	Y
Strategic Financial Lead -Children's Services	Y	Y
Strategic Finance Lead – Adult Care & Community Wellbeing	Y	Y
Strategic Finance Lead – Place & Lincolnshire Fire & Rescue	Y	Y
Strategic Finance Lead – Financial Planning, Analysis and Resources	Y	Y
All Strategic Finance Managers	Y	Y

All Council central bank accounts must include the name of Lincolnshire County Council in the title. No central bank accounts should be opened in the name of an individual or individual establishment.

All payments from central bank accounts must be authorised by the Section 151 Officer or their nominated representatives.

School Local Bank Accounts (Prime Account Schools)

In line with the Scheme for the Financial Management of Schools, all schools with full delegation may elect to operate a local bank account. The decision to operate a local account should be notified in writing to the Strategic Finance Lead– Children's Services. The policy and procedures to be followed in the operation of such accounts are detailed in the **Schools Finance Handbook**.

Sundry Bank Accounts

Sundry bank accounts provide certain establishments with a localised banking facility with access to cash and cheque payment and petty cash abilities at short notice as required for service reasons. Regular payments can also be set up on accounts by Standing Order, as well as having cheque facilities. Cash withdrawn from the accounts should be handled in accordance with cash handling procedures outline in 4.3 above.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

A Sundry Bank Account should be used/not used as follows:

When to use	When NOT to use
<ul style="list-style-type: none"> • For the purchase of low value items where the supplier does not accept Procurement cards or Purchase Orders through Business World (BW) • For obtaining cash for distribution to service user clients for service reasons. (COP & Appointeeship and Social Care). • For reimbursement of County Farms Expenses by County Farms Agent on behalf of the Council. • For reimbursement of legal expenses where supporting paperwork is required with payment. • For reimbursement of Children's home expenses when emulating home environment. 	<ul style="list-style-type: none"> • For transactions over £150 (without written authorisation from Business Support Head of Service or Business Support Business Manager) • Reimbursement of staff travel expenses which should be claimed via expense claims on Business World (BW) (<i>but it is acceptable to reimburse service users travel meals (subsistence) expenses where receipts are provided</i>) • Long term contractual arrangements • Payments to contractors and purchasing vendors where an invoice should be produced e.g. window cleaners • When a claim can be made through the normal expenses process within Business World (<i>such as fees already paid for car parking</i>) • When a procurement card could be used (<i>such as online payments for birth certificates, purchase of gift vouchers for adopters or purchase of items on behalf of service users</i>) • To make a cash advance before expenditure is incurred (<i>reimbursement of cash can be made for small items of expenditure incurred where receipts are provided</i>).

Manual cheque books are provided on Sundry bank accounts but under no circumstances should blank cheques be pre-signed for any purpose. The Corporate Audit & Risk Management Team can provide advice regarding controls and alternative procedures to pre-signing cheques.

Sundry bank accounts have a float balance on the account that represents approximately six weeks normal expenditure requirements on the account and therefore the size of float varies from one establishment to another.

They are replenished on a GL07 claims basis through the Council's finance system and claims should therefore be submitted monthly for replenishment of expenses incurred.

Float balances can be reviewed to accommodate change in usage on the account and approval for float balance changes will be made by the Financial Accounting (Treasury) Team – Financial services on request.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Float advances are recorded on the Council's Balance Sheet as Cash & cash Equivalents and each account is identified individually by a unique Category 6 code on the finance system - Business World (BW).

Sundry bank accounts are subsidiary bank accounts of the main Council bank provision and may only be opened or closed by approval of the **Section 151 Officer**, delegated to the Financial Accounting (Treasury) Team – Financial Services.

A request to open a sundry bank account should be issued in writing by the Head of an establishment or Budget Manager and sent to the Financial Accounting Treasury Team, stating the reason for the request for the facility and amount of float required.

Once approval is received, the Accounts Payable Team – Financial services via the email (SundryBank_Query@lincolnshire.gov.uk) are then responsible for opening, changing and closing sundry bank accounts with the bank, advancing float amounts via Bacs transfer into the account and organising the repay of float amounts into the County Fund for closed accounts.

The Accounts Payable Team – Financial Services will ensure each account has a completed Bank Mandate (list of persons authorised to sign/give instructions on the account) and an Open Credit Arrangement (list of persons authorised to cash cheques at the bank) in place and are responsible for setting up or making changes to both these documents, retaining copies of specimen signatures for accounts and sending all original documents to the Council's bank.

Any required changes to signatories should be notified immediately to SundryBank_Query@lincolnshire.gov.uk to ensure Bank Mandates/Open Credit Arrangements are kept up to date at the Bank.

The Accounts Payable Team – Financial Services are also responsible for monitoring the sundry bank accounts balances and to take steps with the Sundry Accounts holder/operator to correct any overdrawn balances should the incur as soon as possible. Overdraft charges will be passed onto any Sundry Account with a persistent overdrawn balance.

The Financial Accounting (Treasury) Team - Financial Services (Treasury@lincolnshire.gov.uk) will undertake a review of Sundry Accounts claim history at year end to ensure each establishment is claiming on a regular basis and holds appropriate float balances. Where it is felt necessary, float balances will be reduced, or Sundry accounts may be closed as a result of this review.

Each Sundry Bank Account will have an Account Holder, which is usually the manager of the team/area and they are responsible for the management of the Sundry Bank Account and for approving monthly GL07 claims. Account Holders are Mandated Signatories on the account. Only one signature is required to sign/give instructions on the account and to cover periods of absence, it is recommended additional signatories are set up (maximum of three).

Each Sundry Bank Account will have an Account Operator, who is the administrator on the account. Account Operators should not be an authorised signatory on the account, but they are able to cash cheques on the account at the bank and will be listed on the Open Credit Arrangement lodged with the Bank.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Full roles and responsibilities for Budget Holders, Account Holders and Account operators can be found in the Business Support Sundry Account Standard Operating Procedures using the following link [LCC-Sundry-001 - Sundry Account Standard Operating Procedure - v1.8.docx](#), which also provides detailed guidance on the operation of Sundry Bank Accounts by the Business Support Staff supporting the service areas..

The Financial Systems and Processing Team via BWSystemsAdminRequests@lincolnshire.gov.uk process all GL07 Claim Templates received from Sundry Account Holders into BW to generate a Bacs Reimbursement to the Sundry Bank Account.

Checks are made to the claims details before claims are processed. The Financial Systems and Processing Team also maintain GL07 Templates making any requested changes to expense items or float balances as required following approval to changes from the Financial Accounting Technical Team in the first instance.

Voluntary Fund Bank Accounts

These are funds which, although not officially owned or financed by the Council, are controlled or administered solely, or in part, by an employee, by reason of their employment by the Council or a school governing body.

All such funds require bank accounts with cheque book facilities. Such bank accounts will be opened and mandates arranged by and kept up to date by the Head of the Establishment concerned.

Voluntary Fund bank accounts should have three authorised signatories with the stipulation that any two from three may sign. The Head of the Establishment will be one of these signatories.

Under no circumstance should blank cheques be pre-signed for any purpose.

The account must not be in the name of an individual. It must be styled ****School Fund or ****Amenity Fund.

The choice of bank for these accounts is left to the discretion of the Head of the Establishment concerned. These accounts do not form part of the Council's main banking provision.

Purchases on behalf of Voluntary Funds cannot be made via Council bank accounts, as public monies should not be used to subsidise private ones. However, voluntary funds can make donations to public funds for purchases of items that will be used by and remain the property of the Council in order that VAT can be reclaimed.

There are strict conditions applied to these donations in order to meet HM Customs & Excise regulations. For more detail on VAT procedures see following link: [VAT](#)

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

4.3.4. Payment Methods

For further details on the Council's payment procedures and how they are accounted for in our Financial System BW - see Financial Procedure 5 Income and Expenditure.

BACS

The Council's preferred method of payment is BACS. (Electronic payments designed for low value high volume payments with a 3-day clearance process).

The Council's uses a BACS Bureau to process its Bacs files and this is currently provided by Paygate Ltd.

Daily payment runs are produced by the Financial Working Capital Teams - Financial Services using the Accounts Payable function of the Council's ERP financial system, BW. Supplier payments are picked up on these payment runs when due.

The Council's standard payment term policy is 28 days from invoice date with some exceptions that align to agreed principles for earlier payment terms.

When raising new suppliers and payments on the financial system, the raising officer will provide the Accounts Payable Master Data Team with all the necessary information e.g. bank details of suppliers, in order for a BACS payment to be efficiently made.

All payroll payments should be made by BACS. Employees are required to provide bank account details for payment to be made via BACS in accordance with their terms and conditions of employment. Where details are not submitted with 2 months of the start of the employment other forms of cheque payment will be withheld until bank details are received.

All BACS payment runs produced are signed off for release each day by designated officers in the Financial Accounting (Treasury) Team – Financial Services, as detailed in the Scheme of Delegation, to allow for checking of payments to be released and the update of the Council's cashflow records for cashflow management.

Cheque Payments

Cheque payments to Suppliers generated by the Accounts Payable module of the Council's ERP Financial System, BW, are only made in limited circumstances where cheques are specifically requested to be released with relevant paperwork. (Legal or Insurance payments).

Cheques from BW are produced with a pre-printed signature of the **Section 151 Officer**. All cheques with a value in excess of £50,000 must be manually signed by a second authorised bank signatory.

A stock of specialised blank laser cheque paper, specialised magnetic ink and specialised laser printing equipment is required in order to print cheque details and create cheques from BW, which has to be

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

done in a controlled environment. The **Head of Financial Services** is responsible for this operation on behalf of the **Section 151 Officer**.

Cheque Payments due in BW are picked up on Cheques Payment runs produced and are signed off for release each day by designated officers in the Financial Accounting (Treasury) Team – Financial Services, as detailed in the Scheme of Delegation, to allow for checking of payments to be released and the update of the Council's cashflow records for cashflow management.

A manual cheque book for each central bank account held is held by the Financial Accounting (Treasury) Team – Financial Services, to be used for contingency/emergency purposes only.

Holders of sundry bank accounts, local school bank accounts, and school/amenity fund accounts will hold manual cheque books to make payments in accordance with standard operating procedures. Appropriate control procedures for the ordering, control and security of these manual cheques and the preparation, signing and dispatch of the cheques will be in place.

Cash Payments

Cash should only be used for payment in limited circumstances from Sundry Bank Accounts for:

- The reimbursement of expenditure on production of a receipt.
- Payment of small invoices where payment is made face to face.
- Distribution of cash to service users in limited circumstances.

Under no circumstances should cash be sent through the post.

Payments to employees for work done should never be made in cash as this contravenes HMRC regulations (See Financial Procedure 3 – Accounting Records and Financial Systems).

Other Electronic Payments

The facility to make electronic payments by CHAPS (over £1.0m threshold) or Faster Payment (up to £1.0m threshold), on a same day basis is available using Council Banking Software held in the Financial Accounting (Treasury Team) - Financial Services.

The use of this facility is only appropriate in limited circumstances with the approval of the Section 151 Officer or his delegated representative in line with agreed policy. There can be a charge made for this method of payment due to the cost involved. For guidance on requesting these payments please refer to [CHAPS or Faster Payment Request Form.xlsx](#)

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Corporate Procurement Cards

Lloyds Procurement Cards are available for purchasing items under £1,000. The following table shows instances where corporate procurement cards can be used:

Corporate	Schools
For purchases that are under £1000, where the supplier is unable to provide the service through the normal requisitioning process on Business World.	For purchases that are under £1000, where the supplier is unable to provide the service through the normal requisitioning process on Business World.
Purchases on the Internet such as Amazon.	Purchases on the Internet such as Amazon.
TV licences.	TV licences
Purchases in shops such as clothes for a child.	Train fares, hotel and conference fees.
Train fares, hotel and conference fees.	Long Service Awards – any gifts must be purchased within 12 months of the award date.
Long Service Awards – any gifts must be purchased within 12 months of the award date.	Refreshments and food for pupils (including for breakfast and after schools clubs).
Refreshments and sundries for clients at Business Centres as well as Children's Centres and Children's Homes.	Pupil trips including travel arrangements.
	Emergency clothing for pupils.
	Postage costs.
	Ad hoc purchases for caretakers such as fuel.
	Ad hoc cleaning products/services.

The Procurement Cards work in the same manner as Credit or Debit cards and are covered by VISA fraud and insurance protection policy. Using Procurement Cards simplifies the purchasing process, reduces internal costs and reduces sundry bank account claims.

Cards are issued in the name of individual card holders and have both monthly and individual item card limits per card holder as agreed by each Directorate in their own Scheme of Delegations.

Procurement Cards should not be used for:

- Employee payments
- Employee Professional Subscriptions
- Personal use
- Invoices on the Council's Finance System, BW
- Statements
- Expensive items
- Items on a corporate contract
- To obtain cash
- Staff lunches, celebrations or Christmas lunches, Gifts (including flowers) for staff or for special occasions.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

- Gift cards and vouchers ('payment in kind' tax implications)
- Meals, snacks, refreshments or food in general, other than what is permitted as outlined above.
- Alcohol, tobacco products, legal/recreational drugs are strictly prohibited.
- Car parking fees and fuel costs. These should be claimed back via payroll as travel and subsistence to obtain Line Manager Approval.

In accordance with the Directorate Scheme of Authorisation, each Card Holder will have a Card Administrator, responsible for processing Procurement Card Spending onto the Council's Finance System on a monthly basis.

Total monthly Procurement Card spend analysis for all Card Holders is available either through the online administration programme or the Council's Finance System. Monthly spend is taken by Direct Debit by Lloyds from the Council's central bank account.

Payments by Procurement Card are received by recipients within 2 to 3 working days.

Further details of the Council's policy on using Procurement Cards can be found in the follow link:
[Pcard forms](#)

Prepaid Cards

Prepaid Cards are available for establishments or individuals to use. These cards work in the same manner as a Debit Card and are covered by VISA fraud and insurance protection policy.

A pre-determined amount can be loaded onto prepaid cards by BACS to be used by the Card holder as appropriate.

Cards are issued in the name of individual card holders. Cash can be withdrawn using the cards. Total monthly card spend analysis for all Card Holders is available.

These cards can be used for a variety of purposes e.g. Direct Payment allocation, payments to client service users.

Other Methods of Payment

Where appropriate, other methods of payment will be considered, if viable, to make a payment for service reasons. These can include Electronic Vouchers, Smart Banking and Cashpoint PIN numbers. This list is not exhaustive and future payment methods will be considered as and when they arise with approval of the Section 151 Officer.

Foreign Currency Payments

Electronic payments can be made in foreign currency to pay foreign suppliers for goods and services, by using banking software held in the Council's Financial Accounting (Treasury) Team - Financial Services.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Requests for foreign payments are made by completing the following request form [Foreign Payment Request Form .xlsx](#) and emailing to Treasury@Lincolnshire.gov.uk. Foreign exchange charges will be incurred for all foreign payments made by the Council's bankers and charged to the service area requesters.

Refund of Over Payments Received

Refunds arising from overpayments or errors are dealt with by the Accounts Receivable Team – Financial Services as follows:

- Refunds are returned via the original payment route where feasible (e.g. card refund instead of bank transfer).
- Require verification of payer identity and bank details for manual refunds.
- Require proper DD mandate reason codes in BW where Direct Debit related.
- Be approved by the appropriate Income Officer.

4.3.5 Income Methods

For further details on the Council's income procedures and how they are accounted for in our Financial System BW - see Financial Procedure 5 Income and Expenditure.

Card Income Using Merchant Bank Accounts and Payment Providers

The Council receives card income on-line, via the telephone or face to face at public facing establishments such as retail sites and registrar's offices using PIN Entry Devices (PEDs) or Tills.

Merchant Accounts are required in the name of the Council, in order to accept payments by Card and the Council has facilities to accept card payments for both its invoiced and non-invoiced income.

A Payment Provider facility is required in conjunction with a Merchant Account to accept Card payments over the Internet or telephone as they provide the connection between the Internet and the Merchant Bank Account.

The Council has several merchant facilities in place with different Merchant Banks and Payment Providers to enable customers to pay for goods, services and invoices by card over its internet, by telephone or by Chip & Pin at its establishments.

Direct Debit Collection

The Council is a registered Direct Debit (DD) Originator under the BACS Direct Debit Guarantee Scheme and currently receives direct debit income currently for Adult Social Care Residential and Non-Residential fees.

Direct Debit Mandates are required to be completed by customers wishing to pay by this method and are uploaded into the Council's financial system (BW), monthly. Once uploaded, the Customer's record

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

is flagged as a DD paying customer. When invoices are raised for fees due from that customer, payment of these fees is then automatically collected via DD from the customer's bank account.

Income due from DD Customers is collected via monthly payment runs entered onto the finance system (BW) and processed through the Bacs Bureau facility, provided by Paygate Ltd, by the Accounts Receivable Team – Financial Services.

Income collected by DD is received within the Council's bank three days from the Bacs File process date. Customer Records on BW are updated automatically for Direct Debit Receipts from each payment run, to ensure the customer account is kept up to date.

To meet the requirements of the Bacs Originator Scheme, Customers must be notified of Direct Debits leaving their account 14 days before being taken. This is undertaken by the Accounts Receivable Team - Financial Services

BACS, CHAPS and Faster Payment Credits

Customers can pay the Council directly using their internet banking facilities or Applications, and these will be received as,

- BACS credits (three-day clearance cycle to receive),
- Inward payments (same day receipt) and
- Faster Payments (same day receipt)

- into the Council's bank account.

Payment should be made to the Council's main County Fund Account and the Customer should quote their unique customer and invoice reference when making their payments, so income can be accurately allocated to the correct customer account and invoice.

Cash/Cheque Banking by Establishments and Schools

Some establishments and schools can bank cash and cheques received, directly into the Council's Bank Account. Pre-numbered BGC Paying In Books are distributed to these areas by the Accounts Receivable Team - Financial Services on request.

A record of who has been given paying in books are maintained by the Income Team which allows identification of Income banked when paying in slip numbers appear on the bank account for banking.

The Accounts receivable Team – Financial Services also administer the Bank Deposit Card process whereby Deposit Cards, issued by the bank in each establishment name, are issued to establishments to use when banking income.

Establishments can also bank income using the Deposit Cards at all Post Office establishments and this income will go directly to the Council's main bank account.

Establishments and Schools are responsible for raising E-Return lodgements in HeyCentric for all income banked in a timely manner to allow efficient bank reconciliation.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Other Methods of Receiving Income

Where appropriate other methods of receiving income will be considered, if viable for service reasons. These can include.

- Electronic Vouchers,
- Smart Banking and
- Cashpoint PIN numbers.

This list is not exhaustive and future income methods will be considered as and when they arise with approval of the **Section 151 Officer**.

4.3.6. Bank Reconciliation

All bank account holders are responsible for ensuring reconciliations of bank account balances, to the financial ledgers of the Council, are undertaken on a regular basis, and at least monthly. As such, bank statements should be provided by the bank at least monthly and retained in a secure manner.

Bank reconciliations should be documented in a manner agreed by the **Section 151 Officer**. For voluntary funds, this may be a manual record.

Where bank accounts are operated through the Council's designated financial system (Business World), bank reconciliations should be completed at each month end in accordance with the agreed procedures.

Stale cheques

Cheques issued by the Council that remain unpresented after 9 months of issue will be reversed from the Council's Finance System Ledgers on a rolling basis by the Council's Financial Accounting and Accounts Receivable Teams within Financial Services.

The procedure for reversing cheques from the Sundry Bank Account reconciliations is outlined in the Business Support Sundry Account Standard Operating Procedures.

Stopping Cheques at the Bank

A stop at the bank will be placed on all cheques over £150 by the Council's Bank Reconciliation Team, for the following reasons:

- Unpresented cheques 9 months old.
- Missing or lost cheques.
- Cheques produced in error.
- Cheques sent to the wrong recipient.

Cheques under £150 will not be stopped at the bank due to the cost in bank fees incurred.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

4.3.7. Electronic Banking

The Council's bankers offer an online banking facility to the Council as part of the Banking Contract in place. This facility provides on-line access with the following functionality:

- View bank account activity.
- Download bank statements.
- Make electronic payments (Chaps, Faster Payments, International Payments, Transfers).
- Order stationery.
- View Refer to Drawer cheques.
- Place stops on cheques.
- Request vouchers.
- View clearance of cheques banked.

Access to this functionality is strictly controlled and restricted by card/pin access to nominated officers in the Financial Services Team.

Electronic payments require a two stage/two-person input and authorise function for control purposes. Those officers who are authorised to release electronic payments are detailed in the [Scheme of Authorisation - LCC Resources.docx](#).

4.3.8. Trust Funds and Funds Held for Third Parties

Trust Funds

The Council holds Funds in Trust that have been left in Wills and Bequests, to be used in accordance with the requests of those Wills and Bequests.

Nominated Officers will act as trustees to these funds by virtue of their official position.

Where these funds are held in the Council's main central bank account, they will be accounted for separately in the Financial Accounts of the Council and accrue interest on an annual basis on funds held. Written records are maintained of all transactions held.

Third Party Funds

The Council holds funds within its main central bank account on behalf of external parties for legal reasons, for example Developer Contributions held in lieu of bonds, until completion of specified works.

These funds are accounted for separately in the Financial Accounts of the Council and accrue interest on an annual basis on funds held. Written records are maintained of all transactions held.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

4.4. Staffing

The **Chief Executive** is responsible for providing overall management to staff and is also responsible for ensuring that there is proper use of evaluation or other agreed systems for determining the remuneration of a job.

Chief Officers have primary responsibility for their establishment and are accountable for ensuring,

- compliance with establishment and financial controls.
- that positions are only created as new requirements and associated funding emerge and are deleted or modified as needs and funding change.
- that the staffing budget is not exceeded without due authority, and that it is managed to enable the agreed level of service to be provided.

The **Section 151 Officer** will advise **Chief Officers** on areas such as national insurance and pension contributions as appropriate.

4.5. IT Security, Data and Information

The County Council is dependent upon IT systems for its day-to-day activities. The data and information stored and processed are of vital importance. It is imperative that the data and systems are well secured.

Further details of the Council's policies can be found on the Council's Intranet

The Information Governance framework includes:

- Information Governance Management
- Data Protection Act 2018
- Freedom of Information Act 2000 (including the Council's Publication Scheme)
- Records Management
- Information Security
- IT Security
- LCC Code of Conduct

Information/IT policies should be maintained and kept up to date.

All Members and employees should be aware that they have a personal responsibility with regard to the protection and confidentiality of information held in computerised form.

Officers have a responsibility to be aware of these policies and to act in accordance with them.

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Officers must undertake the "must do" training in relation to Information Governance on an annual basis.

Chief Officers have a responsibility to monitor that staff are complying with the Council's IT and Information policies.

4.6. Copyright and Intellectual Property

The Copyright, Designs and Patents Act 1988 seeks to secure copyright material from being copied without the owner's consent.

Infringement of the Act may lead to legal action or criminal proceedings against the County Council and the individual concerned.

Officers need to take care that when they are producing documents where information is referred to from elsewhere, they are not infringing copyright. In most cases, an acknowledgment of the source should be sufficient.

If possible, officers should ensure consent or authorisation is obtained before reproducing, copying, displaying or distributing the work of others. This includes utilising work in emails or web pages.

In addition, there can be issues in giving direct links to a website. It is therefore not advisable to put in a link to another site unless the owner of that site has given permission to do so.

If you have any doubts with respect to copyright issues, please seek advice from Legal Services Lincolnshire.

Where necessary, developments by the County Council should be copyrighted to prevent infringement or violation.

The contract between the Council and its IMT Service Provider identifies when each party has the vested interest in Intellectual Property Rights and also the rights of the other party in accessing to use, modify and adapt Intellectual Property Rights.

5. Related Documents

County Council Constitution
Financial Regulations
Scheme of Authorisation To Officers
Property Management Strategy
Corporate Records Management Policy – Retention and Disposal
Asset Management Plan
Treasury Management Strategy and Annual Investment Strategy
Treasury Management Policy Statement

Financial Procedure 4 - Control of Resources

This procedure forms part of the Financial Regulations and Procedures in the Constitution of Lincolnshire County Council

Related Documents Continued.

Treasury Management Practices
Business Support Sundry Account Standard Operating Procedures.
School Finance Handbook
Chaps Payment Policy
Procurement Card Policy

6. Contacts for Advice or Assistance.

Advice on this financial procedure can be sought from Financial Services.
Contact details for advice can be found within Financial Information Section on the Council's intranet.