Minstead Parish Council

Scheme of Delegation to the Parish Clerk and Responsible Finance Officer (RFO)

Approved by Council 6th July 2026

The Parish Clerk is also the Council's Responsible Financial Officer (RFO) and the Proper Officer and has responsibility for the management of the organisation.

This scheme of delegation sets out how the Council delegates some of its powers and duties to the Clerk within the Council. These delegations are necessary for the effective day to day running of the Council and to prevent every decision having to come to a Council meeting for agreement. The scheme of delegation will be reviewed by the Council when the Clerk's responsibilities change or when there is a change of Clerk.

Exceptions to the Scheme of Delegation

The scheme does not delegate any matter which by law may not be delegated to an Officer.

1. Extent of Delegation

1.1. All delegated functions shall be deemed to be exercised on behalf of and in the name of Minstead Parish Council.

1.2. The Clerk will exercise these powers in accordance with:

- approved budgets
- the Council's Standing Orders and Financial Regulations
- the Council's Policy Framework
- all statutory common law and contractual requirements

1.3. The Clerk may do anything pursuant to the delegated power or duty which it would be lawful for the Council to do including anything reasonably implied or incidental to that power or duty.

2. Risk management and Internal control

2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

2.2. The Clerk shall prepare a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the Council at least annually.

2.3. When considering any new activity, the Clerk shall ask a Councillor to prepare a draft risk assessment including risk management proposals for consideration by the Council.

2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

2.5. The accounting control systems determined by the RFO must include measures to:
- ensure that risk is appropriately managed;
- ensure the prompt, accurate recording of financial transactions;
- prevent and detect inaccuracy or fraud; and
- allow the reconstitution of any lost records
- identify the duties of officers dealing with transactions; and
- ensure division of responsibilities.

3. Accounts, Audit and Financial

3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations 2015.

3.2 Budget and precept

The RFO is authorised:

3.2.1 To prepare a draft budget for consideration by the Council for the forthcoming year.

3.2.2 To suggest an amount for the Precept for consideration by the Council for the forthcoming year

3.3 Invoices and expenditure

The RFO is authorised:

3.3.1 To undertake routine recurring expenditure within the agreed budget.

3.3.2 To pay all invoices, within agreed budget and subject to authorisation by two bank signatories. Authorisation can be made by email or online bank process if face to face authorisations are not possible.

3.3.3 To carry out virement of sums between cost centres in accordance with the Council's Financial Regulations.

3.4 The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. They must show the day-to-day entries of all sums of money received and expended by the council and the matters to which they relate.

3.5 Assets and Insurance

The Clerk:

3.5.1 Will maintain a register of the Council's assets.

3.5.2 Is authorised to suggest the Parish Council's insurance requirements for consideration by the Council.

3.5.3 Is authorised to make all necessary arrangements for the Council's insurances.

3.6 Accounting records and end of year Audit

The RFO

3.6.1 Shall ensure the accounting records are designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

3.6.2 Shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year.

3.6.3 Having certified the Accounting Statements, shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations 2015.

3.7 Payroll

The RFO

3.7.1 Shall maintain payroll records ensuring correct NI codes are attributed to each employee.

3.7.2 Shall run the monthly payroll ensuring timely and accurate input.

3.7.3 Shall produce the annual P60 for employees and will process the payroll year ends according to proper practice.

3.7.4 Shall process payroll year starts, carrying over employees in accordance with HMRC practice.

3.8 The RFO is authorised to incur emergency expenditure up to £500 whether or not there is budgetary provision for the expenditure (subject to Standing Orders and Financial Regulations).

4. General matters and as Proper Officer

4.1 New Councillors

The Clerk is authorised to:

4.1.1 Receive Declarations of acceptance of office

4.1.2 Receive, record notices disclosing pecuniary interests and send them to the Monitoring Officer of the Principal Authority.

4.2 Documents in General

The Clerk is authorised to:

4.2.1 Receive and retain documents

4.2.2 Sign, or where appropriate, have sealed on behalf of the Parish Council, any Orders, Deeds or Documents necessary to give effect to any of the matters contained in reports or in any resolution passed by the Parish Council.

4.2.4 In consultation with Council, introduce, set and vary as necessary fees and charges for the publication of information requested by members of the public.

4.2.5 To respond to complaints made under the Council's complaints procedure.

5. Organisation of Parish Council meetings

The Clerk is authorised to:

5.1 Sign summons to attend meetings of the Council

5.2 Call any extra meetings of the Council or any Committee as necessary, having consulted with the Chair of the Council, and/or the Chair of the appropriate Committee

5.3 Alter the date or time of a Council Working Group meeting but, before doing so, shall consult the Chairman of the Council, or Chairman of any Working Group concerned about the need for the change and about convenient alternative dates and times.

5.4 Respond immediately to any correspondence, requiring or requesting information or relating to previous decisions of the Council, but not correspondence requiring an opinion to be taken by the Council or its Committees

5.5 Arrange for relevant planning papers to be circulated to the councillors who should return their comments to the Clerk for determination of the council's response within the prescribed consultation period.

5.6 Send the Council responses to the appropriate planning authority within the designated consultation timescales.

5.7 Decide arrangements for the closure of the Council offices in the Christmas/New Year period, subject to consultation with the Chairman.

6. Lengthsman

The Clerk is authorised to:

6.1 Request the Lengthsman carry out work suggested by the Council or any Councillors as long as the Lengthsman has the correct equipment to enable him to carry out the work safely.

6.2 Before each Council meeting request a monthly report from the Lengthsman to be reported to the Council and added to the Minutes.

7 Urgent Decisions of Council

7.1 Urgent decisions required between scheduled meetings of the council are delegated to the Clerk in consultation with the Chairman (or Vice Chairman if Chairman unavailable) of the council.

7.2 Decisions made under this delegation will be reported to, and recorded in the minutes of, the next council meeting.

7.3 Under this delegation, where appropriate, the Clerk may decide that an extraordinary meeting of the council be called to deal with the urgent matter.

8 Council Website

The Clerk is authorised to:

8.1 Amend the website content, ensuring it shows the current regulatory policies as approved by the Council.

8.2 Amend the website content, ensuring it shows the Agenda summons' and Minutes of meetings as approved by the Council.

8.3 The Clerk will post the audit documents and Exercise of Public Rights following the audit each year, within the prescribed timescales and according to the Accounts and Audit Regulations 2015.