

WMPCC/CC Financial Regulations

TABLE OF CONTENTS

1. INTRODUCTION
 2. ROLES AND RESPONSIBILITIES
 3. THE FORCE CHIEF FINANCIAL OFFICER
 4. FINANCIAL PLANS AND BUDGETS
 - FINANCIAL/POLICING PLANS
 - BUDGETS
 - FINANCIAL IMPLICATIONS IN DECISION MAKING REPORTS
 - BUDGETARY CONTROL
 5. ACCOUNTING PROCEDURES
 6. FINANCIAL SYSTEMS AND PROCEDURES
 - INTRODUCTION
 - RISK MANAGEMENT AND INSURANCES
 - TREASURY MANAGEMENT
 - BANKING ARRANGEMENTS, CHEQUES & CREDIT CARDS
 - IMPREST ACCOUNTS
 - INCOME
 - SPONSORSHIP
 - GRANTS TO VOLUNTARY ORGANISATIONS / OUTSIDE BODIES
 - UNOFFICIAL FUNDS
 7. INTERNAL CONTROL
 - INTERNAL AUDIT
 - EXTERNAL AUDIT
 - JOINT AUDIT COMMITTEES
 - CONTROL OF ASSETS
 - THEFT AND BURGLARY
-
- 1 INTRODUCTION
 - 1.1 These Financial Regulations have been prepared in accordance with the requirements of the Home Office Code of Practice on Financial Management, which is made, by the Secretary of State under section 17 of the Police Reform and Social Responsibility Act 2011(the Act) and section 39A of the Police Act 1996.
 - 1.2 These Financial Regulations have been drawn up, in consultation with the Chief Executive(CE), Chief Financial Officer(CFO), Chief Constable(CC) and the Force's

Chief Financial Officer(FCFO) and was approved and adopted by the Police and Crime Commissioner on 22nd November 2012

- 1.3 The main aims of these regulations are to :-
- a) ensure the financial dealings of the PCC and the CC are conducted properly and in accordance with best practice.
 - b) provide sufficient safeguards for the CFO and FCFO to formally discharge their statutory obligations and responsibilities.
 - c) encourage delegation for financial matters to the lowest possible level, both between the PCC and the Force and within the Force, and at the same time maintain adequate control.
- 1.4 It is an overriding requirement of these regulations that the PCC, being advised by the CFO will be satisfied that the Chief Constable has adequate systems, procedures, personnel and expertise in his Force to handle the delegated responsibilities.
- 1.5 These Regulations are complementary to, and supported by, the Force Financial Instructions, which have been drawn up by the Chief Constable/FCFO, in consultation with the CFO, and should also be read in conjunction with Standing Orders.
- 1.6 These Regulations will be kept under review by the CE, CFO,FCFO and Chief Constable, to ensure that the working arrangements for both the PCC and the Force are conducted in accordance with latest best practice generally and local prevailing conditions. They can only be varied with the approval of the PCC.
- 1.7. The financial values identified within these Regulations will also be kept under review by the CFO and the FCFO, and updated as appropriate.

2 ROLES AND RESPONSIBILITIES

- 2.1 The CFO, for the purposes of Section 151 of the Local Government Act 1972, Section 112 and 114 of the Local Government Finance Act 1988, and the Accounts and Audit Regulation, is the financial adviser to the WMOPC and has a statutory responsibility to carry out the functions of the Chief Finance Officer, ensuring that the financial affairs of the PPC and the WMP are properly administered having regard to their probity, legality and appropriate standards.
- 2.2 The CFO has a statutory responsibility for ensuring that adequate systems and procedures exist to account for all income due and expenditure disbursements made on behalf of the PCC and the Force, and that controls operate to protect the PCC's assets from loss, waste, fraud or other impropriety. The CFO also has a statutory responsibility to report to the PCC and the External Auditor if :-
- a) it appears that the PCC's expenditure is likely to exceed the resources available to meet this expenditure.
 - b) decisions or actions have been made or taken, or are about to be made or taken, which involve unlawful expenditure, or are likely to cause a loss or deficiency or an unlawful entry in the accounts.
- 2.3 The CFO is also the PCC's professional adviser on all financial matters and will be responsible for :-
- o Providing financial advice to the PCC on all aspects of activity, including the strategic planning and policy making process;
 - o advising the PCC on the content and implications of the budget and medium term financial plans;

- assisting the PCC in seeking to obtain value for money,
- ensuring that accurate, complete and timely financial management information is provided to the PCC and the Chief Constable;
- advising the PCC on financial propriety;
- securing the preparation of statutory and other accounts;
- maintaining an adequate and effective shared Internal Audit provision;
- securing appropriate banking arrangements and treasury management including loans and investments;
- advising on risk management and insurance;
- arranging for the determination, issue and transfer of the precept.
 - advising on budgetary matters including any consequent long term implications
 - working with the Chief Executive to ensure effective corporate management of the PCC's resources.

- 2.4 The Chief Constable shall have as much day to day responsibility for the financial management and administration of the Force as possible and will be responsible for the day to day operational control of all financial systems and procedures.
- 2.5 The Chief Constable, in consultation with the CFO, shall appoint a suitably qualified senior financial officer, (Force's Chief Finance Officer) who will be responsible to the Chief Constable for managing the finance function in the Force.
- 2.6 The PCC/Force operates and encourages a system of devolved financial management to LPU's and Departments. These regulations reflect and complement these arrangements. All LPU/Departmental Heads are individually responsible for the proper financial management and administration of resources allocated to their LPU/Departments through the budget-making process, and for the identification of all income arising from activities within their operational areas. This responsibility includes the accountability for and control of staff, and the security, custody and management of assets including plant, equipment, buildings, materials, cash and stores relating to these LPUs/Departments.
- 2.7 Guidance and Accounting Manuals to supplement these Regulations and Force Financial Instructions may be issued by the FCFO, in consultation with the CFO for financial management and administration. These shall comply with best practice as set out in the relevant provisions of authoritative statements issued by recognised professional bodies from time to time.
- 2.8 No major changes will be made to any financial systems or procedures without the prior consultation and agreement of the CFO.
- 2.9 In terms of the actual application of these Regulations, the CE/CFO/FCFO, and the Chief Constable, although identified herein, will in certain instances delegate their individual responsibilities to nominated officers who will undertake these duties on their behalf, as outlined in the Scheme of Consents and Delegations.

3. THE FORCE CHIEF FINANCE OFFICER

- 3.1 The Chief Constable, in consultation with the CFO, shall appoint a suitably qualified officer, to be the Force's Chief Finance Officer who, for the purposes of Section 151 of the Local Government Act 1972, Section 112 and 114 of the Local Government Finance Act 1988, and the Accounts and Audit Regulation, is the financial advisor to

the CC. and will act on behalf of the CC and be responsible for managing the finance function in the Force, providing advice to the CC. This officer shall specifically :-

- Ensure that the financial affairs of the force are properly administered and that Financial Regulations are observed and kept up to date
- Report to the CC, the PCC , the PCC's CFO and the external auditor, any unlawful, or potentially unlawful, expenditure by the CC or officers of the CC
- Report to the CC, the PCC, the PCC's CFO and the external auditor when it appears that expenditure of the CC is likely to exceed the resources available to meet that expenditure
- Advise the CC on Value for Money in relation to all aspects of the Force's expenditure
- Advise the CC and the PCC on the soundness of the budget in relation to the force
- Liaise with the external auditor
- Produce the statement of accounts for the CC in consultation with the PCCs Chief Financial Officer
- Provide information to CFO of the PCC as required to enable the production of group accounts.

3.2 To enable the FCFO to fulfil the duties of being the CC's professional adviser on finance, he/she must:

- Be a key member of the CC's Command Team, helping it to develop and implement strategy and to resource and deliver the PCC,s strategic objectives sustainably and in the public interest
- Be actively involved in, and able to bring influence to bear on, all strategic business decisions of the CC to ensure immediate and longer term implications, opportunities and risks are fully considered
- Lead the promotion and delivery by the CC of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively
- Ensure that the finance function is resourced to be fit for purpose

4. FINANCIAL PLAN AND BUDGETS

4.1 FINANCIAL/POLICING PLANS

- a) The PCC, will in consultation, with the Chief Constable produce annually a Police and Crime Plan, setting out the priorities for the year, the financial resources available and the allocation of these resources.
- b) The FCFO will provide financial input to the preparation of the mid-term financial plan and Police and Crime plan identifying implications for the Force Budget.
- c) The CFO in consultation with the FCFO will produce a forward forecast of resources for financial planning purposes.

4.2 **BUDGETS**

CAPITAL AND REVENUE - GUIDELINES

- 4.2.1 The CFO shall in consultation with the FCFO determine the timetable for and agree the detailed form of the capital and revenue estimates.
- 4.2.2 The FCFO on behalf of the Chief Constable with other appropriate designated officers shall be responsible for preparing and providing detailed information for the production of the capital and revenue estimates. For this purpose, the definition of revenue and capital will be as set out in the accounting manual and as applied by Force Financial Instructions.
- 4.2.3 The Chief Constable, in conjunction with the CFO, will be responsible for the submission of revenue and capital budgets to the PCC, in a format such that, once approved, the responsibility for the day to day management and control of the budgets can be consented to the Chief Constable.
- 4.2.4 Once approved, and subject to the provisions of Standing Orders and the Financial Regulations, the budgets will give authority to the Chief Constable to incur expenditure without the need for further approval from the PCC, except where :-
- a) the Chief Constable proposes a major change in policing policy.
 - b) and/or expenditure on an approved major resource budget head would change by more than 5 % or the equivalent of 0.5 % of the gross operational budget, whichever is the lower.
- 4.2.5 Subject to the provisions of Standing Orders and Financial Regulations, the Chief Constable will be permitted to vary an approved major resource budget head by up to 5% of that approved major resource budget head, or the equivalent of 0.5 % of the gross operational budget, whichever is the lower, provided :-
- a) Compensating savings in the other approved major resource budget heads are identified.
 - b) The variation in budgets would not lead to a major change in policing policy.
 - c) There would be no adverse effect on the future overall budget of the PCC.
- 4.2.6 Where the Chief Constable proposes a major change in policing policy or expenditure above the limits set out in paragraph 4.2.4, the Chief Constable, in conjunction with the CFO, will seek the prior approval of the PCC to the changes, so that the approved budget can be amended accordingly.
- 4.2.7 The Chief Constable will prepare a report to the PCC for all new capital/revenue proposals for expenditure in excess of £1,000,000 which provides a financial appraisal of the nature and content of the proposal and the financial implications for the PCC.

4.3 **FINANCIAL IMPLICATIONS IN DECISION MAKING REPORTS**

- 4.3.1 All decision making reports to the PCC will include a section where appropriate, setting out the Financial Implications of the proposals being made, along with any comments and/or advice of the CFO/FCFO/Chief Constable.

4.4 **BUDGETARY CONTROL AND VIREMENT**

- 4.4.1 The Chief Constable, and those officers to whom he delegates the responsibility will manage and control budgets approved by the PCC, in accordance with these Financial Regulations and other guidance issued from time to time.
- 4.4.2 The Chief Constable in consultation with the CFO, shall maintain a devolved budget scheme to facilitate the effective management of the Force Budget by devolvement of component budgets to LPU Commanders and Heads of Department.
- 4.4.3 The devolved budget scheme will include provision for :-
- a. redirecting resources between delegated budget heads.
 - b. carry forward arrangements between financial years;
- subject to limits defined in the Force Financial Instructions.

5.1 **ACCOUNTING PROCEDURES**

- 5.1.1 All accounting procedures and records of the Authority and its officers shall be determined by the FCFO and approved by the CFO. Where such procedures and records are maintained in the West Midlands Police Force, these will be governed by the appropriate Financial Instructions provided to the Force. Such instructions shall have regard to the provision of Section 151 of the Local Government Act 1972, the Accounts and Audit Regulations, and such other statutory provision which affect the financial affairs of the Authority.
- 5.1.2 Accounting procedures and records of the PCC/Force may be regulated in a more detailed form by an Accounting Manual to be approved by the CFO/FCFO.
- 5.1.3 The following principles shall be observed in the allocation of accounting duties:-
- a) The duties of providing information regarding sums due to or from the PCC/Force and of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting or disbursing them.
 - b) Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.
- 5.1.4 LPU Commanders/Departmental Heads shall provide, for the purposes of accounting and budgetary control, statements, financial returns employee information and other financial information in the form, and in accordance with the timetable, determined by the FCFO.

6. **FINANCIAL SYSTEMS AND PROCEDURES**

6.1 **INTRODUCTION**

- 6.1.1 The FCFO, on behalf of the Chief Constable will be responsible for the day to day operation and control of the system and procedures required to :-
- a) order goods and services.
 - b) pay salaries wages and pensions.
 - c) pay creditors, allowances and expenses.

- d) collect and bank all income due to the PCC
 - e) provide, safeguard and subsequently dispose of PCC assets.
- 6.1.2 The CFO, in consultation with the FCFO will authorise the use of all systems and procedures for the receipt and payment of all PCC monies, and in consultation with the Chief Constable, will determine procedures and work practices to ensure there is adequate internal control and internal check.
- 6.1.3 The FCFO on behalf of the Chief Constable will not change or amend any financial systems or procedures without consulting with the CFO.
- 6.1.3 The Chief Constable, in consultation with the CFO, will issue and keep under review Force Financial Instructions covering the financial systems and procedures outlined above. These instructions contain the detailed procedures to be followed and should be read in conjunction with these regulations, especially where specific reference is made herein.

6.2 RISK MANAGEMENT AND INSURANCES

- 6.2.1 The CFO shall be responsible for advising the Authority on insurance matters, and in conjunction with the FCFO preparing and monitoring a Risk Management programme and advising on appropriate and/or available options with regard to premiums and/or levels of risk.
- 6.2.2 The FCFO shall be responsible for the day to day operational control and management of all Insurance Funds established, including identifying the level of associated claims, authorising expenditure from the Fund, and the arrangements with the PCC's insurers and brokers subject to the policy direction of the PCC.
- 6.2.3 The settlement of Civil claims, other than those determined by the PCC's Insurers, shall be made by the Chief Constable up to an individual limit of £2,000. The FCFO will monitor small value settlements and report annually to the PCC on the total liability to the Fund.
- 6.2.4 The FCFO will, on behalf of the CFO, review at least annually, the arrangements for insurances and risk management, to ensure that they remain effective.
- 6.2.5 The Chief Constable shall have the power to settle ex-gratia claims for loss of or damage to personal effects (so far as they are not otherwise insured) up to an individual value of £2000, and within the approved budget. The FCFO will monitor all ex-gratia payments in relation to the budget, insurable risks and cover available.
- 6.2.6 The Chief Constable shall seek PCC approval above the individual limit or in cases involving particular sensitivity.

6.3 TREASURY MANAGEMENT

- 6.3.1 The CFO will be responsible for advising the PCC on all matters related to Treasury Management, Investments and Borrowing.
- 6.3.2 The PCC shall adopt CIPFA's Code of Practice for Treasury Management in Local Authorities.
- 6.3.3 Each year the CFO will produce a Treasury Management Policy Statement setting out a strategy and relevant principles for approval by the PCC.
- 6.3.4 All executive decisions on borrowing, investments or financing shall be delegated to the CFO who shall be required to act in accordance with the CIPFA Code for Treasury Management.

6.3.5 The CFO will delegate day to day responsibility for the Treasury Management function and borrowing, investment or financial decisions to the FCFO, in accordance with arrangements determined by the CFO.

6.3.6 The CFO will report to the PCC not less than three times in each financial year on the activities of the Treasury Management operation, and on the exercise of Treasury Management powers so delegated. One such report shall comprise an annual report on Treasury Management for presentation by 30 September of the succeeding financial year.

6.4 BANKING ARRANGEMENTS, CHEQUES AND CREDIT CARDS.

6.4.1 The CFO will be responsible for advising the PCC on all banking and related arrangements. All arrangements with the PCC's bankers shall be made by or in accordance with principles approved by the CFO, who shall authorise the FCFO to operate such banking accounts as the Force, through the FCFO, consider necessary.

6.4.2 Cheques on the PCC's main banking accounts shall bear the facsimile signature of the CFO or be signed by the CFO or other officer(s) authorised to do so.

6.4.3 The FCFO shall be responsible for the ordering, control and dispatch of the cheques drawn on the PCC main banking accounts and imprest accounts relating to the defraying of PCC expenditure.

6.4.4 The FCFO will undertake regular reconciliations of all authorised (bank) accounts in accordance with arrangements determined by the CFO.

6.5 IMPREST ACCOUNTS

6.5.1 The FCFO shall provide such advance accounts as he considers appropriate for such officers of the PCC/Force as may need them for the purposes of defraying petty cash and other expenses. Such accounts shall be maintained in the imprest system.

6.5.2 Where he considers it appropriate, the FCFO, subject to the agreement of the CFO, shall open an account with the PCC's bankers or such other bank as may be authorised in specific cases for use by the imprest holder, who shall not cause such account to be overdrawn. It shall be a standing instruction to the PCC's bankers that the amount of any overdrawn balance of an imprest holder's banking account shall forthwith be reported to the FCFO.

6.5.3 Those procedures relating to Imprest Accounts as outlined in the relevant Force Financial Instruction shall be complied with unless otherwise agreed.

6.6 INCOME

6.6.1 Collection and Banking

a. The collection of all monies due to the PCC, including the raising of accounts, shall be made under arrangements determined by the FCFO and agreed by the CFO. All monies received on behalf of the PCC shall without delay, be banked in the PCC's name. In no case shall lodgement of cash be less frequent than weekly except by agreement with the CFO.

b. The FCFO shall be authorised to write off debts considered to be irrecoverable up to an individual maximum amount of £2000, subject to periodical report to the PCC. PCC approval is required for all debts written off with a value higher than the maximum identified.

c. The Chief Constable shall have all necessary powers of debt recovery including the taking of appropriate legal action.

- d. The Chief Constable shall notify the Internal Audit Division as soon as possible of the impending resignation or retirement of any officer under his control who has cash handling responsibilities.
- e. Those procedures relating to Income as outlined in the relevant Force Financial Instruction shall be complied with unless otherwise agreed.

6.6.2 Fees and charges

The Chief Constable shall, at least annually, report to, and seek approval from the PCC on a review of all rents, fees and charges for services provided. PCC approval should be sought where significant changes in policy or income are proposed.

6.7 SPONSORSHIP

6.7.1 The FCFO shall be informed of all offers of gifts, loans of Property and sponsorship which must comply with the conditions approved by the PCC. The PCC has agreed an individual figure of £50,000 above which PCC approval is required prior to acceptance. All other gifts, loans or sponsorship must be arranged in accordance with the appropriate Financial Instruction.

6.7.2 The Chief Constable shall maintain a record of the market value of all gifts, Loans and Sponsorship received. A report to the PCC will be produced at the end of each financial year. The total value of gifts, Loans and Sponsorship shall not exceed a maximum equivalent value of 1% of Force Annual Budget.

6.8 GRANTS TO VOLUNTARY ORGANISATIONS/OUTSIDE BODIES

6.8.1 Grants to voluntary organisations made shall comply with the conditions of grant aid approved by the PCC.

6.8.2 The FCFO shall maintain a record of these grants which shall not exceed the agreed budget total.

6.9 UNOFFICIAL FUNDS

6.9.1 A private fund shall only be established with the approval of an appropriate senior officer as set out in the appropriate Financial Instruction.

6.9.2 The FCFO shall be made aware of the existence of all voluntary unofficial funds.

6.9.3 Private funds must be audited every year by Independent Auditors. Copies of the audited accounts must be sent to the appropriate officer, and the FCFO.

7. INTERNAL CONTROL

7.1 INTERNAL AUDIT

7.1.1 A continuous internal audit, under the shared control and direction of the CFO/FCFO, operating in accordance with Auditing Practices Board Guidelines and other statutory obligations and regulations, shall be arranged to carry out an examination of accounting, financial and other operations of the PCC/CC, thereby reviewing and reporting upon:-

- (i) The soundness and adequacy of financial management and other internal control systems and their implementation.
- (ii) The extent of compliance with and the financial effect of established policies, plans and procedures.

- (iii) To what extent assets and interests are accounted for and safeguarded from losses due to:-
 - fraud and other offences
 - waste, extravagance and inefficiency.
- (iv) The suitability and reliability of financial and other management data developed within the OPCC and Force.

7.1.2 The CFO/FCFO or their authorised representatives shall have authority to:-

- (i) Enter at all reasonable times on any PCC premises or land.
- (ii) Have access to all records, documents and correspondence relating to any financial and other transactions of the PCC/CC.
- (iii) Require and receive such explanations as are necessary concerning any matter under examination, and
- (iv) Require any employee of the PCC/CC to produce cash, stores or any other asset under this control.
- (v) Attend meetings to give advice or report on matters affecting his/her responsibility.

7.1.3 The CFO via Internal Audit shall be informed immediately by the Chief Constable, irrespective of whether the matter is the subject of criminal investigation, of any loss or financial irregularity or suspected irregularity, or of any circumstances which may suggest the possibility of losses or irregularities, including those affecting cash, stores, and other property of the PCC/CC.

7.1.4 The CFO/FCFO shall report serious losses and irregularities to the Joint Audit Committee.

7.1.5 The Chief Constable, who has a direct interest in secure, efficient and effective arrangements for Internal Audit, shall receive regular reports, via the FCFO. The Chief Constable will also commission audit reviews on systems and VFM studies as an essential tool of good management. Such reports will be sent to the Chief Constable's FCFO and copied to the CFO.

7.1.6 The CFO AND FCFO shall consult with the PCC and Chief Constable prior to agreeing which aspects of the financial activity of the Force will be included in the Internal Audit Plan, prior to its submission to the Joint Audit Committee for approval..

7.2 **EXTERNAL AUDIT**

7.2.1 The External Auditor shall have full access to Internal Audit reports and plans. This will ensure that no duplication of activity will take place.

7.2.2 The External Auditor shall work closely with the PCC and Chief Constable, via the CFO/FCFO and will discuss and agree their plans with both.

7.2.3 The PCC/CC via their Joint Audit Committee shall use the External Auditors Report to aid them in their monitoring role to ensure that these Regulations are being followed.

7.2.4 All audit plans and reports including Management Letters shall be submitted to the PCC/CC Joint Audit Committee for consideration and action where appropriate.

7.3 **JOINT AUDIT COMMITTEES**

7.3.1 A Joint Audit Committee shall be established by the PCC/CC, chaired by an Independent Member, to review the overall governance and internal control

arrangements in respect of the OPCC and the Force. In this regard the Audit Committee will meet when required to:

- i) Oversee the provision of External Audit.
 - To receive and consider the plans and subsequent reports of the External Auditor (Management letter)
 - To review their work, discuss their concerns and resolve any issues arising.
 - To review, on behalf of the PCC/CC, the effectiveness of the External Audit provision and recommend changes/improvements where necessary.
- ii) Oversee the Internal Control arrangements within the OPCC and Force
 - To assure the PCC/CC that a sufficient and effective review of internal control arrangements takes place; and that any identified weaknesses are corrected.
 - To consider any major findings identified periodically by Internal Audit
- iii) Oversee the process of Internal Audit.
 - To consider, approve and adopt the terms of reference of Internal Audit, as required by Auditing Practices Board guidelines.
 - To review the planned programme of work of Internal Audit thereby assessing its appropriateness.
 - To review and consider whether the Internal Audit is sufficiently resourced.
 - To receive and consider activity reports.

7.4 **CONTROL OF ASSETS**

7.4.1 **ASSET REGISTERS.**

The FCFO shall maintain a register of information in relation to all Property and equipment, in accordance with the CIPFA Capital Accounting Guidelines on behalf of the PCC/CC. Information relating to new acquisitions of such property and equipment and disposals must be notified to the FCFO within one month of the acquisition or disposal.

7.4.2 **INVENTORIES**

- a) Inventories of all equipment owned and which is insured by the PCC under the All Risks Insurance Policy shall be kept by the FCFO in a form agreed with the CFO. The FCFO shall be advised of all additions, deletions and revaluations of equipment affecting these Inventories.
- b) The CFO/FCFO or their representatives shall have access to all property of the PCC/CC to check inventories.
- c) The Chief Constable shall be responsible for maintaining an annual check of all items on the inventory, for taking action in relation to surplus or deficiencies and noting the inventory accordingly.

7.4.3 **SECURITY**

- a) The Chief Constable shall be responsible for the accountability and control of staff and for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash, etc., under his control.

- b) Departmental/LPU Commanders shall be responsible for the security of confidential information held in their respective Departments /LPUs. This shall include responsibility for the security of all computer software and the control of access to all records held on micro / mini computers, in accordance with the requirements of the Data Protection Act 1984. Departmental Heads shall be responsible for authorising access to information held in their Department's computer systems, in accordance with approved Information and I.T. Strategies and Procedures.
- c) The FCFO, on behalf of the Chief Constable, should notify Internal Audit of all new computerised systems.

7.4.4 **PROPERTY**

- a) The Chief Constable will be responsible for the management of the PCC's Estate, including the maintenance of this property. All purchases and sale of property should be in accordance with the PCC's Standing Orders, and the approval of the PCC obtained. Any substantial transactions which has not been considered in the police and crime plan will require the prior approval of the PCC. For these purposes a substantial transaction will be the capital value of the property either acquired or disposed of being in excess of £250,000.
- b) The Chief Constable shall have the custody of all title deeds under secure arrangements.
- c) The Chief Constable will maintain a register of all properties owned by the PCC, recording the purpose for which held, locations extent and plan reference, purchase details, particulars of nature of interest and rents payable and particulars of tenancies granted. Information relating to the assets and their value shall be provided for the PCC's asset register in accordance with requirements set out by the FCFO.

7.4.5 **STOCKS AND STORES**

- a) The Chief Constable shall be responsible for the care and custody of stocks and stores including regular stocktaking on a continuous basis where possible, and for ensuring that stores are not held in excess of minimum requirements. All stocks should be monitored in accordance with the appropriate Force Financial Instruction.
- b) Stores, equipment and other property (excluding land and buildings) deemed to be surplus to requirement, and saleable old materials shall not be disposed of except on written authority of the Chief Constable. Sales of such items shall be made by advertising the invitation of tenders except where disposal by other means would better serve the Authority's interest. The FCFO shall be informed of all such disposals.

7.5 **THEFT AND BURGLARY**

The Chief Constable shall notify Internal Audit of all cases of theft of PCC property, or burglary of PCC premises, arising in his LPUs/Departments, including those where criminal investigations are being undertaken.