**CHIEF FINANCE OFFICER**

**Proper Officer Provisions**

**1. Proper Officer Appointments**

(a) any reference in any enactment passed before or during the 1971-1972 Session of Parliament other than the Local Government 1972 or in any instrument made before 26th October 1972 to the Treasurer of a Council or the Chief Financial Officer of a Council which, is to be construed as a reference to the Proper Officer of the Council;

(b) Local Government Act 1972

Section 115(2) - receipt of money from officers;

Section 146(1)(a) & (b) - declarations and certificates with regard to securities;

Section 151 - administration of the Council’s financial affairs;

Section 204(3) - receipt of applications for licences under Schedule 2 Licensing Act 1964;

Section 210 - for the purpose of certain charities;

Section 228(3) - holders of accounts;

\*Section 229(5) - certification of photographic copies of documents;

\*Section 234(1) & (2) - authentication of any notices order or other documents;

\*Section 238 - Certificate of Byelaws.

(c) Local Government - (Miscellaneous Provisions) Act 1982, Section 41(3) – Property found on premises owned by the Council;

(d) Local Government Act 1988;

Section 113 - As to Professional qualification

Section 114 - as to reporting under that Section

(e) \*Local Government (Miscellaneous Provisions) Act 1976 (Section 41) - Certifications;

(f) Local Government Act 1974 - Section 30(5) - Giving of public notice of report of Local Commissioner (Ombudsman);

(g) Authorised signatory for the purpose of the Local Government (Contracts) Act 1987 and associated Regulations;

\* Also applicable to the Chief Executive, Chief Finance Officer, the Head of Legal Services, Mr. Michael Shaw, Principal Solicitor – Litigation, Miss Joanna Stevens, Principal Solicitor Commercial and Governance, Miss Stacey Coe (Legal Safeguarding Manager) and Mr Gareth Griffiths, Principal Solicitor - Property;

(h) Proper Officer for the purposes of the Local Authorities (Allowances for Members of County and County Borough Councils and National Park Authorities) (Wales) Regulations 2002;

(i) Local Government (Miscellaneous Provisions) Act 1976 Part II – issuing licences and notices;

(j) Town Police Clauses Act 1847 – Issue of Licences.

**2. Grants to Outside Bodies**

**Voluntary Organisations etc.**

That pursuant to Section 137A of the Local Government Act 1972, all voluntary organisations receiving financial assistance to the value of £2,000 or more, be required to provide a written statement of the use to which the amount has been put e.g. annual report or accounts, and that the Proper Officer for the deposit of this information be the Chief Finance Officer.

**CHIEF FINANCE OFFICER**

**Delegation Arrangements**

**1. Local Government Finance Act 1988 and 1992**

The delegation arrangements set out in the Directors report (extract hereunder - Minute 4 Page 591 May 1996) be approved as follows:-

**Report**

With regard to collection and recovery issues for non-domestic rates, the only practical way in which the legislation can be implemented is for the authority to delegate day to day functions to the Director of Finance & Corporate Services. Accordingly, in **Appendix 1**, are listed all the powers conferred on the billing authority which should be delegated to the Chief Finance Officer.

The administration of Council Tax is governed by the Local Government Finance Act 1992, which places responsibility for the various functions on the billing authority. As with Non-Domestic Rates, the only practical way in which these responsibilities can be fulfilled is by delegating all day to day functions to the Director of Finance & Corporate Services.

**Appendix 2** lists all the powers of the billing authority which should be delegated to the Director of Finance and Corporate Service. These powers related to the area summarised in the following paragraphs.

**Discounts**

The power to determine discounts - i.e. reductions to the amount of council tax payable (single person households etc.) is delegated to the Director.

**Reduced Amounts**

Section 13 of the Act provides that a reduced amount of Council Tax may be payable in certain circumstances (e.g. where there is a disabled person in the household). The power to determine reduced amounts is delegated to the Director.

**Administration**

The provision in respect of the administration of Council Tax are contained in Schedule 2 (administration), Schedule 3 (penalties in respect of failure to supply information), and Schedule 4 (recovery). The billing authority’s powers under these schedules, as set out in Appendix 2, are delegated to the Director.

**Valuation List Matters**

Although the completion and maintenance of the Valuation List is the responsibility of the Listing Officer (who is independent of the local authority) the billing authority does have certain powers in respect of Valuation Lists. These powers are delegated to the Director.

**APPENDIX 1**

**Local Government Finance Act 1988**

**Powers Delegated To the Chief Finance Officer**

1. To collect and recover the National Non-Domestic Rate – Schedule 9.

2. To make agreements with ratepayers with regard to schedules of payments – Schedule 9(2).

3. To serve notices on ratepayers stating the amount payable and the payments which are due – Schedule 9 (2).

4. To supply prescribed information to the ratepayers when serving notices – Schedule 9 (2).

5. To supply information to the Valuation Officer – Schedule 9 (6).

6. To enter into agreements with persons with regard to charging their interest in a property with amounts which are liable – Schedule 9(4A).

7. To give access to information regarding the Rating List – Schedule 9(8).

8. To serve completion notices in respect of new buildings – Schedule 4A(1).

9. To supply copies of the Valuation Officer of any completion notices served – Schedule 4A(7).

**APPENDIX 2**

**Local Government Finance Act 1992**

**Powers Delegated To the Chief Finance Officer**

**Discounts**

1. To determine discounts – Section 11/Schedule 1

**Reduced Amounts**

2. To determine reduced amounts of Council Tax – Section 13

**Administration**

3. To administer and collect Council Tax – Schedule 2

4. To determine the liable person – Schedule 2, Para 2(1)(a)

5. To make agreements with liable persons with regard to payments – Schedule 2, Para 2(2)(b)

6. To request information – Schedule 2, Para 2(3)

7. To serve notices in respect of chargeable amounts – Schedule 2, Para 2(4)

8. To take reasonable steps to ascertain whether any chargeable amount is subject to any discount – Schedule 2, Para 4(2)

9. To grant discounts – Schedule 2, Para 4(2)

10. To inform liable persons about any assumptions made in respect of the granting or otherwise of discounts – Schedule 2, Para 4(4)

11. To notify persons in respect of exempt dwellings etc. – Schedule 2, Para 8

12. To determine the liability of owners – Schedule 2, Para 8(3)

13. To take reasonable steps to ascertain whether any dwellings are exempt dwellings – Schedule 2, Para 9(1)

14. To determine exempt dwellings – Schedule 2, Para 9(2)

15. To inform relevant persons about any assumptions made in determining that a dwelling is exempt or otherwise – Schedule 2, Para 9(3)

16. To request information – Schedule 2, Para 9(5)

17. To request information – Schedule 2, Para 11

18. To supply information – Schedule 2, Para 14

19. To supply information to another authority – Schedule 2, Para 16

20. To supply information to any person – Schedule 2, Para 17

21. To serve demand notices – Council Tax (Admin and Enforcement) Regulations 1992

22. To serve adjustment notices – Council Tax (Admin and Enforcement) Regulations 1992

23. To serve reminder notices – Council Tax (Admin and Enforcement) Regulations 1992

24. To serve final notices – Council Tax (Admin and Enforcement) Regulations 1992

**Penalties**

25. To impose penalties in respect of non-compliance with an information request or in respect of the supply of inaccurate information – Schedule 3, Paragraph 1

26. To quash any penalties imposed – Schedule 3, Paragraph 1(6)

**Recovery**

27. To apply for Liability orders – Schedule 4, Paragraph 3(1)

28. To request relevant information when a liability order is made – Schedule 4, Paragraph 4

29. To make an Order for an attachment of earnings and to serve a copy of the Order on a debtor’s employer – Schedule 4, Paragraph 5

30. To apply to the Secretary of State for deductions from Income Support – Schedule 4, Paragraph 6

31. To levy distress – Schedule 4, Paragraph 7

32. To decide if there are insufficient goods on which to levy distress and to apply for a Committal Warrant – Schedule 4, Paragraph 8

33. To apply for a Charging Order – Schedule 4, Paragraph 11

**Valuation Lists**

34. To make proposals for the alteration of the Valuation List – Council Tax (Alteration of Lists and Appeals Regulations), 1993 – Regulation 5

35. To withdraw any proposal made – Council Tax (Alteration of Lists and Appeals Regulations) 1993 – Regulation 11

36. To agree alterations to the Valuation List with the Listing Officer – Council Tax (Alteration of Lists and Appeals Regulation), 1993 – Regulation 12

37. To represent the authority at hearings of Valuation Tribunals – Council Tax (Alteration of Lists and Appeals Regulations), 1993 – Regulation 24

**2. Authorisation of Officers to Represent the Council for Recovery Proceedings**

In accordance with Section 223 of the Local Government Act 1972, the following Officers are authorised to represent the Authority in proceedings before a Magistrate Court for the purpose of the recovery of Council Tax, Non-Domestic Rates and Residual Community Charge:-

* Mrs Ann Hinder – Principal Officer
* Miss Lesley Spencer – Senior Council Tax Officer
* Mrs Angela Greenway – Senior Council Tax Officer
* Mr Christopher Watkins – Team Leader
* Mr Matthew Tucker – Team Leader
* Mrs Alice Hendry – Team Leader
* Mrs Lisa Morgan – Senior Business Rates Officer
* Mrs Emma Harris – Team Leader

\*These Officers are also authorised to represent the Authority for the purpose of prosecutions for non-provision of information following receipt of a liability order for unpaid Council Tax.

**3. National Agreements – Pay and Conditions of Service**

In consultation with the Head of Human Resources to implement all relevant national agreements insofar as they are applicable to the Authority’s employees.

**4. Leasing**

To deal with leasing issues as set out in the Director’s report (Minute 24 Page 539 July 1996).

**5. Accounts and Audit Regulations 1996**

Responsibility for monitoring an adequate and effective system of internal audit is delegated to the Chief Finance Officer as “Responsible Financial Officer”.

**6. Determinations to be made by Local Authorities**

The Officer to whom the function is delegated under Section 101 of the Local Government Act 1972, is given delegated authority to deal with those determinations, as outlined in the report (Minute 11 Page 1552 March 1997), under Part IV of the Local Government and Housing Act 1989.

**7. Leasing**

That the Chief Finance Officer be authorised to sign lease agreements on behalf of Neath Port Talbot County Borough Council.

**8. LGPS Regulations 1997 – Discretionary Powers**

That the discretionary powers contained within the Local Government Pension Scheme Regulations 1997 are to be exercised by the Authority as below:-

|  |  |  |
| --- | --- | --- |
| **Regulation** | **Description** | **Discretionary Powers** |
| 34(1)(b) | If the Member has double entitlement to benefit, in respect of the same service, under the Regulations, the employing authority to choose which benefit is payable if the member does not do so within 3 months | Allow and delegate authority to the Chief Finance Officer |
| 88 | Exclusion of right of return of contributions – members with less than 2 years’ service. The employing authority may direct a payment from the fund of a sum equal to all or part of the contributions, where an employee ceases employment due to fraud.  | Allow and delegate authority to the Chief Finance Officer |
| 113 | Forfeiture of pension rights. The employing Authority may apply to the Secretary of State for the forfeiture of pension benefit if the member is convicted of an offence gravely injurious to the State. | Allow and delegate authority to the Chief Finance Officer |
| 113 | Recovery of monetary obligation. The employing authority may recover monies out of the employee’s pension benefits if the employment ceases due to fraud. | Allow and delegate authority to the Chief Finance Officer  |

**9. Authority for Named Persons to Conduct Legal Proceedings on behalf of the Local Authority**

(i) That the following persons be authorised to represent the Council in the Magistrates’ Court pursuant to Section 223(1) of the Local Government Act 1972:

[As per list held by Head of Legal and Democratic Services]

(ii) That the following persons be authorised to represent the Council in Child Care proceedings in the Magistrates’ Court only pursuant to Section 223(1) of the Local Government Act 1972:

[As per list held by Head of Legal and Democratic Services]

(iii) That the following persons be authorised to represent the Council in the cases within Section 60(2) of the County Courts Act 1984 in the County Court:

[As per list held by Head of Legal and Democratic Services]

(iv) The Head of Legal and Democratic Services is authorised to authorise Officers to appear in relevant Courts pursuant to Section 223(1) of the Local Government Act 1972 and Section 60 of the County Courts Act 1985

**10. Debt Collection and Addition of Interest Charges**

That in the ordinary course of business, interest will be added to debts pursued by Court at the statutory Court rate, current from time to time, subject to delegated authority being given to the Chief Finance Officer and in his stead to the Head of Legal Services, to determine that such interest be not applied in cases where it is deemed it would be inequitable to do so or where undue hardship would result.

**11. Vehicle Acquisition Procedure**

Within the procedure for vehicle acquisition in Minute 3 Page 799 October 1996, the Chief Finance Officer to procure vehicles pursuant to the Fleet Management function of the Director of Environment and Regeneration

**12. South Wales Magistrates Court Committee**

To accept this Authority’s share of the 20% related costs by way of supplementary credit approval.

**13. Housing Benefits**

(i) The following officers are authorised to determine the appropriate action to be taken in cases of benefit fraud, taking into account the recommendations of the Prosecution Panel:

* Chief Finance Officer
* Principal Benefits Officer

(ii) The following officers are authorised in the absence of the officers named at (i) above to determine the appropriate action to be taken in cases of benefit fraud, taking into account the recommendations of the Prosecution Panel:

* Chief Internal Auditor
* Principal Solicitor Litigation

(iii) The following officers are authorised to issue Home Office formal cautions and to issue financial penalties in accordance with the Social Security Administration Act 1992 in cases of proven fraud:

* Chief Finance Officer
* Principal Benefits Officer

(iv) The following officer is authorised in the absence of the officers named at (iii) above to issue Home Office formal cautions and to issue financial penalties in accordance with the Social Security Administration Act 1992 in cases of proven fraud:

* Senior Fraud Officer

(v) the Chief Finance Officer and the Principal Benefits Officer are granted delegated authority:-

(a) To instigate County Court action for the recovery of Housing Benefits overpayments;

(b) To determine and instigate the relevant recovery action following the issue by the County Court of the Order to enforce an award

**14. Housing/Council Tax Benefit – Prevention and Investigation of Fraud**

That, pursuant to the Social Security Fraud Act 2001, the following are designated as authorised Officers to obtain information relating to fraudulent claims for housing benefit and/or council tax benefit:-

* Principal Benefits Officer
* Audit Manager

**15. Statutory Demands for Non-payment of Debt**

To initiate bankruptcy and liquidation proceedings, including the issuing of statutory demands in respect of council tax, business rates and sundry debtors.

**16. Housing Benefit Fraud – Prosecution Panel**

To give the appropriate certification under Section 116 of the Social Security Act 1992, where offences of obtaining housing benefit and council tax benefit by making fraudulent representations come to light more than twelve months after the offence has been committed. (Also applicable to the Principal Benefits Officer).

**17. Recovery of Estates Rentals**

The following are authorised to instruct bailiffs to act for the Authority in the recovery of unpaid estate rentals:

H Jones – Chief Finance Officer

**18. Treasury Management**

(i) To vary the limits set out in the Treasury Management practices document if necessary by way of urgency action provisions (PRB – 28.7.05);

(ii) That the Chief Finance Officer is granted delegated authority to utilise any changes in relation to debt repayment in line with the Welsh Assembly Government Guidance.

**19. Relief Delegations**

(i) To determine applications for relief of partly occupied properties (Local Government Act 1988 Section 44A);

(ii) To determine applications for discretionary relief for charities and non-profit making organisations (Local Government Act 1988 Section 47) which meet the criteria set out in the circulated report of 30.11.06;

(iii) To determine applications for discretionary relief for small businesses in rural areas (Local Government Act 1988 Section 47) which meet the criteria set out in the circulated report of 30.11.06.

**20. Welsh Church Act Fund**

To determine applications under the above fund which do not meet the criteria.

**21. Housing and Council Tax Benefit**

To administer the Housing and Council Tax Benefit Schemes (including revision of the claim decisions) through the Chief Finance Officer and his Officers

**22.** **Write Offs – Insolvencies**

That the Chief Finance Officer is granted delegated authority to write off Council Tax, Business Rates, Sundry Debtor and Housing Benefits overpayments debts over £1,000 which are caused by insolvency.