

Nottingham City Council Delegated Decision



Nottingham
City Council

Reference Number:	4710
Author:	John Slater
Department:	Finance and Resources
Contact:	John Slater (Job Title: Group Auditor, Email: john.slater@nottinghamcity.gov.uk, Phone: 01158764239)
Subject:	Independent assurance of financial arrangements
Total Value:	Up to £240,000 (Type: Revenue)
Decision Being Taken:	1) To approve procurement, through an existing approved framework, of independent assurance that the authority's financial arrangements are in accordance with best practice and legislation.2) To approve the use of the Financial Resilience reserve to fund this activity 3) To delegate the award of the contract and approval of expenditure up to the value agreed to the Corporate Director of Finance & Resources
Reasons for the Decision(s)	In line with our improvement programme the authority needs to gain assurance that it is acting in accordance with best practice and legislation within its financial arrangements. Primarily, this will enable the authority to identify and address actions required to ensure robust financial arrangements, supporting the Corporate Director of Finance & Resources in his S151 responsibilities. Under S151 of the Local Government Act 1972 every local authority must make arrangements for the proper administration of their financial affairs. Actions required by this independent assurance activity will be aligned to the Finance Recovery Programme. In addition to being tailored to the authority's assurance needs this assurance activity will support its statutory auditors, which will help to address delays in finalising financial accounts. Statutory auditors have set out their approach to their audits in recent communications with the Audit Committee and meetings with Finance colleagues.
Briefing notes documents:	For Information - Not for Publication - Independent Review Ringfenced Grants etc and Proc Route.docx

Other Options Considered: To resource via internal resources: The authority does not have sufficient resources internally to carry out this level and type of assurance activity and the independence of the provider will help all stakeholders to take confidence in its outcomes. To undertake the activity at a later time: In order to ensure that financial arrangements meet the authority's current and future needs and align to the authority's improvement activity it is necessary to act now. To do nothing: This would not meet the authority's assurance needs.

Background Papers: None

Published Works: Local Government Act 1972 Section 151 Together for Nottingham Plan Grant Thornton Audit Progress Report and Sector Update to Audit Committee (Apr22)

Affected Wards: Citywide

Colleague / Councillor Interests: None

Consultations: Those not consulted are not directly affected by the decision.

Crime and Disorder Implications: None

Equality: EIA not required. Reasons: This decision does not represent proposals for a new or changing policy, service or function.

Social Value Considerations: Not applicable

Decision Type: Portfolio Holder

Subject to Call In: Yes

Call In Expiry date: 13/09/2022

Advice Sought: Legal, Finance, Procurement

Legal Advice:

The proposals in this report raise no legal issues and are supported.

The work is deemed necessary to ensure the Council's financial arrangements are suitably assessed and managed accordingly.

The call-off from an established framework will ensure compliance with the Council's Contract Procedure Rules. Legal services will support alongside procurement colleagues as required. Advice provided by Dionne Claire Screamon (Solicitor) on 18/08/2022.

Finance Advice:

This decision seeks approval to procure a supplier to undertake an independent assurance assessment of financial arrangements at NCC. The supplier will be procured via a compliant framework.

The value of the contract is up to a maximum amount of £0.240m and will be funded in full from the Finance Resilience reserve. The contract and associated costs should be managed to ensure they remain within the approval limit. Advice provided by Philip Gretton (Finance Analyst) on 15/08/2022.

Procurement Advice:

The proposal involves using a framework to appoint a supplier to carry out the services. The framework has specific call-off terms for awarding contracts. Provided the framework process is followed, the award of contract would be compliant with procurement law and therefore there would be no significant Procurement concerns. Advice provided by Paul Ritchie (Procurement Manager) on 01/08/2022.

Signatures

Adele Williams (Portfolio Holder for Finance)
SIGNED and Dated: 02/09/2022
Clive Heaphy (Interim Corporate Director for Finance & Resources)
SIGNED and Dated: 23/08/2022