

WEST DUNBARTONSHIRE COUNCIL

Report by Interim Executive Director of Corporate Services

Corporate and Efficient Governance Committee: 18 January 2012

Subject: Revision to Financial Management and Control Code of Practice

1. Purpose

- 1.1 The purpose of this report is to advise Members of changes to the Financial Management and Control Code of Practice ('the Code').

2. Background

- 2.1 The Code was last formally updated in 2006 and required to be updated to reflect the changing roles and responsibilities that have arisen as result of the number of structural and procedural changes which have taken place since that time.

3. Main Issues

- 3.1 A copy of the revised Code is annexed to this report.
- 3.2 The amendments relate to the changes in processes and procedures which have developed through centralisation and restructure of the finance function within the Council.
- 3.3 The updated Code has been considered by the Corporate Management Team prior to being reported to this Corporate and Efficient Governance Committee.

4. People Implications

- 4.1 There are no direct people implications in relation to this report.

5. Financial implications

- 5.1 There are no direct financial implications in relation to this report

6. Risk Analysis

- 6.1 A robust Financial Management and Control Code of Practice helps the Council demonstrate good governance.

7. Equalities Impact Assessment

- 7.1 There are no equalities, health or human rights issues identified in this report.

8. Strategic Assessment

- 8.1** The Council has identified four main strategic priorities for 2011/2012, namely Social & Economic Regeneration, Financial Strategy, Asset Management Strategy; and Fit for Purpose Services.
- 8.2** The report does not directly affect any of the strategic priorities. It does, however, identify controls and procedures required to deliver the Financial Strategy priority.

9. Conclusions and Recommendations

- 9.1** The Financial Management and Control Code of Practice required to be updated as a result of the number of structural and procedural changes which have taken place since it was last reviewed in 2006.
- 9.2** Members are asked to note the updated Financial Management and Control Code of Practice as noted in appendix 1.

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Date: 20 December 2011

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Appendices: Financial Management and Control Code of Practice, September 2011

Background Papers: None

Wards Affected: All Wards affected.