

**THE OFFICE OF POLICE AND CRIME COMMISSIONER
FOR DERBYSHIRE
DECISION RECORD**

Request for PCC Decision	Received in OPCC Date: 10 April 2014	OPCC Ref: 13/14
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Title: STAGE 2 TRANSFER – MEMORANDUM OF UNDERSTANDING

Executive Summary: To be completed by PCC Specialist lead

A Memorandum of Understanding (attached at Appendix B) between the Police and Crime Commissioner and the Chief Constable, as required under the agreed actions for the Stage Two transfer from the meeting of the 22 July 2013 was presented for formal acknowledgment and agreement.

The Completion of the Stage Two Transfer Process as detailed within the report was presented for formally noting.

Decision

Resolved that the MOU shown in Appendix B of the report be agreed.

Declaration

I confirm that I have considered whether or not I have any personal or prejudicial interest in this matter and take the proposed decision in compliance with the Code of Conduct for the Police and Crime Commissioner for Derbyshire. Any such interests are recorded below.

None

The above request has my approval.

Signature

ALAN CHARLES

Date 14 April 2014

PUBLICATION SCHEME CONSIDERATIONS

Is the related Section B report to be published **Yes**

If no, please indicate relevant exemption

Is the publication of this approval to be deferred **No**

If Yes, provide reasons below

Date to be deferred to –

NB Statutory Instrument 2011/3050 (as amended by SI 2012/2479) states that: *all decisions made by a PCC are in the types of information that must “be published as soon as practicable after it becomes available to the elected local policing body”.*

OFFICER APPROVAL

Chief Executive or Nominee:

I have been consulted about the proposal and confirm that financial, legal and equalities advice has been taken into account in the preparation of this report.

I am satisfied that this is an appropriate request to be submitted to the Police and Crime Commissioner

Name DAVID PEET

Date 14 April 2014

STRATEGIC GOVERNANCE BOARD

14 APRIL 2014

REPORT OF THE CHIEF EXECUTIVE

7A: STAGE 2 TRANSFER - MEMORANDUM OF UNDERSTANDING

1. PURPOSE OF THE REPORT

- 1.1 To formally acknowledge the development of the Memorandum of Understanding between the Police & Crime Commissioner and Chief Constable as required under the agreed actions for the Stage Two transfer from the meeting of the 22nd July 2013 .
- 1.2 To formally note the successful completion of the Stage Two Transfer Process.

2. BACKGROUND

- 2.1 At its meeting of 22nd July 2013, the Strategic Governance Board received a paper outlining the duty under the Police Reform and Social Responsibility Act 2011 to submit a Stage 2 Transfer of Staff between the OPCC and the Chief Constable.
- 2.2 A model for the transfer was proposed and agreed by the PCC, subject to two caveats. One being *'That a MOU is developed that would allow the PCC access to support on issues such as HR, Finance, IT, Performance, Media and Communications as well as un-fettered access to relevant force systems to allow the PCC to discharge his statutory responsibility to hold the Chief Constable to account.'*; the second related to liabilities under pensions legislation.
- 2.3 The pensions issue was resolved and the MOU has been developed.
- 2.4 In late November/Early December 2013 the Home Secretary gave approval for the suggested transfer scheme, subject to final submission in March 2014.

The PCC received final confirmation of the scheme (See APPENDIX A and on 1st April 2014 all staff, with the exception of those working within the Office of the Police & Crime Commissioner (OPCC) transferred to the employment of the Chief Constable.

3. MOU

- 3.1 The MOU has been developed to ensure a clear understanding of the roles, responsibilities and interdependencies between the OPCC and the Chief Constable/Derbyshire Constabulary.
- 3.2 The MOU will be reviewed after 12 months to ensure that it is fit for purpose and has covered all of the areas required.
- 3.3 A copy of the full MOU can be found at APPENDIX B of this report.

4. RECOMMENDATION(S)

- i. That the MOU shown in APPENDIX B be agreed.

5. IMPLICATIONS

All implications are assessed and scored to the table below.

HIGH – supporting explanation and narrative required and to be contained within the report

MEDIUM – narrative to be contained within the report at the discretion of the author

LOW – no narrative required

	LOW	MEDIUM	HIGH
Crime & Disorder	√		
Environmental	√		
Equality & Diversity	√		
Financial	√		
Health & Safety	√		
Human Rights	√		
Legal		√	
Personnel		√	

Contact details in the event of enquiries	Name: David Peet External telephone number: 0300 122 6021 Email address: david.peet.16406@derbyshire.pnn.police.uk
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BACKGROUND PAPERS

1. Police Reform & Social Responsibility Act 2011

ATTACHMENTS

- APPENDIX A Confirmation of the Stage 2 Transfer from the Home Secretary
- APPENDIX B The Memorandum of Understanding between the PCC and
Derbyshire Constabulary



Alan Charles
Police and Crime Commissioner for Derbyshire

By email

28 March 2014

Dear Alan

RE: Stage 2 Definitive Staff Transfer – approval of scheme

Thank you for submitting your final detailed stage 2 scheme for the transfer of staff from your employment to that of the Chief Constable.

Your proposals have been considered against the requirements set out in the Policing Minister's letter of 3 July and my officials have confirmed that the necessary formalities have been complied with. As your scheme does not fundamentally or substantially differ from the proposed plan which you previously submitted, and which I approved in principle (subject to submission of the definitive transfer scheme), I am now content to give final approval to your scheme.

I would like to thank you once again for your constructive engagement on this matter.

I have copied this letter to your Chief Constable and the Association of Police and Crime Commissioners.

The Rt Hon Theresa May MP

Memorandum of Understanding

The parties to this agreement are the Police & Crime Commissioner for Derbyshire, *the Commissioner*, and the Chief Constable of Derbyshire Constabulary, *the Chief Constable*.

1. Introduction

- 1.1. The principal activity of the Police and Crime Commissioner is to be responsible for the totality of policing, including setting strategic direction, and holding the Chief Constable to account for delivery of effective and efficient policing within Derbyshire. The Commissioner also has other responsibilities and obligations in respect of the wider criminal justice and community safety frameworks which are outside the scope of this Memorandum of Understanding (MOU).
- 1.2. The principal activity of the Chief Constable is the delivery of effective and efficient policing. The Chief Constable has the core function of preserving the Queen's Peace and enforcing the law through the officers of Derbyshire Constabulary and its civilian staff, who are under their direction and control.
- 1.3. The Chief Constable is responsible for ensuring that the Constabulary is able to deliver its obligations under the strategic policing requirement. In matters of operational independence they are answerable to the law and their position is constitutionally established. The Chief Constable is therefore responsible for all operational policing matters and the support provided to operational policing by officers and civilian staff with the organisation.
- 1.4. The parties agree to work in co-operation to ensure the effective and efficient delivery of policing services to people who live and work in and visit Derbyshire.
- 1.5. Notwithstanding their distinct legal identities, the functions of the Commissioner and the Chief Constable are acknowledged to have such interdependence as to permit the sharing of significant areas of business support.
- 1.6. Such sharing of business support is not regarded as the provision of services by one to the other but rather a cooperative arrangement for the effective delivery of business support essential to the operation of both offices.
- 1.7. The Commissioner and the Chief Constable will adopt and implement the following principles with regard to the provision to their respective offices of business support and administration:
 - 1.7.1. That despite their legally distinct identities and their differing roles and responsibilities it is appropriate for the Commissioner

and the Chief Constable to work together by way of joint endeavour in order to improve outcomes for local people as set out in the Commissioner's Police and Crime Plan.

- 1.7.2. There is a need for effective and efficient arrangements to be implemented for the provision of all forms of business support to both the Commissioner and the Chief Constable which would best support them and their respective statutory offices in the discharge of their obligations.
- 1.7.3. There is a need to balance the requirement for effectiveness and efficiency in provision of business support against a need to put in place arrangements which represent best value for money.
- 1.7.4. It is desirable where possible to avoid duplication of functions between the offices of the Commissioner and the Chief Constable.
- 1.8. This MOU is a statement of intent which will underpin the partnership between the parties.
- 1.9. The purpose of this MOU is to define the role of the parties, and the expectations of how they will work together.
- 1.10. In this MOU, the following expressions have the following meanings:

"senior officers"	Deputy and Assistant Chief Constables, Chief Executive, Treasurer & Director of Finance of both the Commissioner and the Chief Constable
"Cooperative Arrangements"	Has the meaning set out in paragraphs 6.4 & 6.5
"Date of Commencement"	1 st April 2014 (date when agreement starts)
"MOU"	This Memorandum of Understanding
"Scheme of Governance"	A document or set of documents setting out the terms on which the respective functions of the Commissioner and the Chief Constable will be exercised, identifying those functions and the manner in which they may be exercised by the parties' staff.
"Services"	The support provided by the parties to the MOU

2. Status of the Parties

- 2.1. The relationship between the parties is that of independent organisations, as each party is a separate corporation sole. This agreement is made between each corporation sole and is intended to bind their successors, subject to paragraph 7.3. Nothing in this MOU shall create or be deemed to create a partnership or agency, franchise or employment relationship between the parties.
- 2.2. No fee is payable from one party to another in respect of any services provided within the scope of this MOU.
- 2.3. The MOU will automatically lapse if either party withdraws from participation in the Scheme of Governance.

3. Roles and responsibilities

- 3.1. The parties have a need for support in order to exercise their powers and fulfil their respective duties as set out below.
- 3.2. Wherever possible, the Commissioner and the Chief Constable will adopt a single policy in these business areas to facilitate the effective and efficient administration and application of those policies by staff.

Communications and Engagement

- 3.3. The Commissioner has a statutory duty to publish specified information and a power to provide (whether by publication or other means) information about the exercise of their functions and those of the Chief Constable¹, and duties to produce an annual report² and to make arrangements for obtaining the views of the community on policing including arrangements for obtaining the views of the people in the police area on any proposed police and crime plan and on their proposals for expenditure³.
- 3.4. The Commissioner also has the duty, in carrying out any of their functions, to have regard to the views of people in the police area about policing in that area⁴.
- 3.5. The Chief Constable has a duty to make arrangements for obtaining the views of persons within each neighbourhood in the police area about crime and disorder in that neighbourhood and to provide such persons with information about policing in that neighbourhood including the holding of meetings between persons within such neighbourhoods

¹ S.11 Police Reform and Social Responsibility Act 2011

² S.12 Police Reform and Social Responsibility Act 2011

³ S.96 Police Act 1996 (as amended)

⁴ S.17 Police Reform and Social Responsibility Act 2011

and police officers with responsibility for supervising or carrying out policing in that neighbourhood⁵.

- 3.6. The Chief Constable also has a power at common law to publish and request any information to or from the general public where to do so would assist in the prevention or detection of crime or the maintenance of law and order.
- 3.7. It is acknowledged that:
 - (a) The Commissioner will publish and gather information, views and opinions in respect of crime and disorder in the police area and speak on behalf of the people in the police area regarding policing and crime;
 - (b) The Commissioner and the Chief Constable may wish to express different messages on the same issue;
 - (c) The Chief Constable will publish and gather information, views and opinions in respect of crime and disorder and speak on behalf of the Constabulary in connection with the prevention and detection of crime and the maintenance of law and order
- 3.8. The Commissioner and the Chief Constable will seek to agree a joint communications strategy (or two compatible strategies) in respect of all issues on which they might anticipate that they will wish to publish or gather information, views and opinions.

People Services, including Learning and Development

- 3.9. The Commissioner has a statutory duty to appoint a chief constable, chief executive and chief finance officer (known locally as the Treasurer). They also need to appoint such other staff required to exercise the Commissioner's functions⁶. The Commissioner has all the duties and responsibilities in law of an employer in relation to all persons employed by them.
- 3.10. The Chief Constable has a corresponding duty to appoint a chief finance officer (known locally as the Director of Finance), and such other staff as they think appropriate to exercise the chief constable's functions or otherwise assist the police force⁷. They also have the responsibility for appointing and managing all officers below the rank of chief constable⁸. The Chief Constable has all the duties and responsibilities in law of an employer in relation to all police officers under their direction and control and any civilian staff employed by them.
- 3.11. Policies relating to employment will be agreed jointly, wherever possible and practicable, by the Commissioner and the Chief

⁵ S.34 Police Reform and Social Responsibility Act 2011

⁶ Paragraph 6 Sch1 Police Reform and Social Responsibility Act 2011

⁷ Paragraph 4 Schedule 2 Police Reform and Social Responsibility Act 2011

⁸ S.39, 40 Police Reform and Social Responsibility Act 2011, inter alia

Constable, and apply to staff of both the Commissioner and the Chief Constable for consistency, ease and efficiency of administration.

Professional Standards Department

- 3.12. The Commissioner is responsible for maintaining standards of conduct and performance of their staff, and has a duty to monitor all complaints made against police officers and staff.
- 3.13. The Chief Constable is responsible for maintaining standards of conduct and performance of officers and civilian staff serving the police force, and managing all complaints against the force, its officers and staff, with the exception of the Chief Constable themselves, for whom the appropriate authority⁹ is the Police & Crime Commissioner.
- 3.14. Both have a duty to ensure that they are kept informed regarding standards of conduct and performance, and a duty to provide the IPCC with such assistance as the IPCC may reasonably require for the purposes of any investigation¹⁰.

Finance & Governance

- 3.15. The Commissioner is responsible for holding the police fund¹¹ and for receiving and managing grants, gifts and loans¹². The Chief Constable has a duty to secure good value for money in the exercise of their functions¹³. The Commissioner and Chief Constable have a shared responsibility to provide effective management of the policing budget and to secure value for money on behalf of the public they both serve¹⁴. These duties and responsibilities are managed between the Commissioner's Treasurer and Chief Constable's Director of Finance and are set out in the Annex to this Memorandum.
- 3.16. The Commissioner and Chief Constable have agreed to appoint a Joint Audit Risks and Assurance Committee (JARAC) to fulfil their individual requirement to seek independent assurance on their financial, governance and risk management arrangements

Information Assurance

- 3.17. Both the Commissioner and the Chief Constable are data controllers and processors and have duties under the Data Protection Act 1998 and Freedom of Information Act 2000.

Supplies and Services

- 3.18. The Commissioner is responsible for ensuring that the supplies and services (including transport assets) procured for the use of the

⁹ S.1 (2) Police (Complaints and Misconduct) Regulations 2012

¹⁰ S.15 Police Reform Act 2002 as amended

¹¹ S.21 Police Reform and Social Responsibility Act 2011

¹² S.46 to 48, 92 to 94 Police Act 1996 as amended

¹³ S.35 Police Reform and Social Responsibility Act 2011

¹⁴ Paragraph 39 of the Schedule, Policing MOU Order 2011

Constabulary and his own office are effective and efficient and meets the business needs of the police force and their office¹⁵.

- 3.19. The Commissioner is responsible for ensuring that the policing estate balances operational and business needs with responsible environmental management and sustainable development¹⁶.
- 3.20. The Chief Constable may, with the consent of the Commissioner, enter into contracts within limits prescribed by the Commissioner. The Chief Constable is also responsible for all operational and other assets with the exception of land and buildings, which remain under the ownership of the Commissioner.
- 3.21. The Chief Constable has a duty to ensure that the supplies and services (including transport assets) procured for the use of the Constabulary meet its operational needs.
- 3.22. Both the Commissioner and the Chief Constable will follow locally agreed procurement practices.

Information Technology

- 3.23. The Commissioner is responsible for ensuring that information technology services procured for the use of the Constabulary and their own office are effective and efficient and meets the business needs of the police force and their office¹⁷.
- 3.24. The Chief Constable has a requirement to ensure that information technology services procured for the use of the Constabulary meet its operational needs. All IT contracts are in the name of the Chief Constable to conform with licensing requirements under those contracts.

Risk, Change Services, Performance and Research

- 3.25. Both the Commissioner and the Chief Constable need to be able to assess and manage risk, plan and manage change, assess organisational performance and undertake research.
- 3.26. The Commissioner and Chief Constable will hold separate risk registers but they will ensure that these two registers compliment one another.

Legal Services

- 3.27. Both the Commissioner and the Chief Constable need legal advice and representation in order to perform and exercise their respective functions and powers.
- 3.28. In the vast majority of instances the interests of the Commissioner and the Chief Constable will be the same. Nevertheless, where these interests diverge, the Commissioner will take separate legal advice.

¹⁵ S.1(6) Police Reform and Social Responsibility Act 2011

¹⁶ Paragraph 14 Schedule 1 Police Reform and Social Responsibility Act 2011

¹⁷ S.1(6) Police Reform and Social Responsibility Act 2011

4. Sharing of Information

- 4.1. The Commissioner and the Chief Constable will share information where appropriate to fulfil the purposes of this MOU subject to any reasonable conditions imposed by the party providing the information in respect of such disclosure. The Commissioner and the Chief Constable shall endeavour to ensure compliance with Data Protection legislation through proper application of the governance arrangements contemplated in this MOU.
- 4.2. For the purposes of the Data Protection Act 1998 the Commissioner and the Chief Constable remain the data controller for any personal data recorded under their respective control.
- 4.3. For the purposes of the Freedom of Information Act 2000 (FOI) if either the Commissioner or the Chief Constable should receive an FOI request then the Commissioner or Chief Constable as appropriate would be responsible for responding to that request and with any subsequent compliance arrangements required under FOI. Any FOI requests received by either the Commissioner or the Chief Constable which relate to or touch upon the subject matter of this MOU or any matters arising from it would be brought to the attention of the other party as soon as practicable, and where necessary the Commissioner and the Chief Constable will provide reasonable assistance to the other in order to facilitate a timely and compliant response to the FOI request or any subsequent compliance requirement.
- 4.4. Both parties agree that, during the term of this MOU, or at any time thereafter, neither they nor any of their employees, agents (including volunteer staff) or sub-contractors, shall divulge, furnish or make accessible to anyone any confidential information unless:
 - 4.4.1. at the date of this MOU, the confidential information is already in the public domain or subsequently comes into the public domain through no fault of the other party;
 - 4.4.2. the confidential information rightfully becomes available to the other party from sources not bound by obligations of confidentiality;
 - 4.4.3. the confidential information was available to the other party on a non-confidential basis prior to its disclosure to such party;
 - 4.4.4. the other party is required by compulsion of law to disclose.
- 4.5. The parties agree that all discussions and negotiations in relation to the provision of services under this MOU shall be carried out on a strictly confidential basis and any statements (either written or oral) to be made in relation to the existence of the negotiations between the parties shall be subject always to written agreement by both parties and the overarching provisions of the scheme of governance.

- 4.6. The disclosure of confidential information is a matter for discussion between the Commissioner and Chief Constable.
- 4.7. Any limitation or waiver of the right of confidentiality contemplated in the provisions of this MOU applies only to the relationship between the Commissioner and the Chief Constable and all staff will remain subject to an obligation of confidentiality in respect of third parties.
- 4.8. Nothing in this MOU should prevent any personnel employed either by the Commissioner or the Chief Constable from disclosing information which they are entitled to disclose under the Public Interest Disclosure Act 1998 provided that such disclosures are made in accordance with the provisions of that Act.
- 4.9 The Chief Constable reserves the right in exceptional cases to restrict access to information of a specific operational nature, where it is considered this would identify an individual or organisation subject to an on-going policing investigation, where it is considered that access to the information could result in prejudice to that investigation. If this were to occur there would be a clear rationale and explanation given to the Commissioner.

5. Access to premises, personnel and systems

- 5.1. The Commissioner and Chief Constable, and their appropriately security vetted officers, shall each have appropriate, unfettered access to premises, personnel and systems under either parties' direction or control for the furtherance of their legitimate business needs.

6. Governance

- 6.1. The Commissioner's Chief Executive will at all times retain managerial authority and operational control in respect of the staff within the Commissioner's employment.
- 6.2. The Chief Constable will at all times retain direction and control over the staff within their employment.
- 6.3. Subject to the provisions contained in this MOU both the Commissioner and the Chief Constable retain the discretion to task and direct their staff as they in their absolute discretion, see fit.
- 6.4. This MOU provides for three circumstances in which business support may be sought from the other party. These are as follows:
 - 6.4.1. The Commissioner wishes to seek support from the Chief Constable's staff.
 - 6.4.2. The Chief Constable wishes to seek support from the Commissioner's staff.

- 6.4.3. The Commissioner and the Chief Constable agree jointly on the commissioning of work to be undertaken either by the Commissioner's staff, or the Chief Constable's staff, or by both.
- 6.5. These proposed arrangements collectively are known as cooperative arrangements.
- 6.6. Either of the parties may assign work to staff subject to a cooperative arrangement and use the existing resources within that team.
- 6.7. Any conflict between any instructions issued by either of the parties through a co-operative arrangement will be identified by the relevant team and brought to the attention of the parties immediately and where possible prior to implementation. Any instructions that are identified as novel, contentious or repercussive must initially be checked with the instructing party and if not withdrawn or amended formally drawn to the attention of both parties before implementation.
- 6.8. If, due to the volume of work required of that team there is an issue of prioritisation to be resolved, such issues will be referred to the Commissioner's Chief Executive and the Deputy Chief Constable.
- 6.9. Neither the Commissioner nor the Chief Constable will seek to impose any form of recharge on the other in respect of staffing costs arising out of the cooperation arrangements.
- 6.10. Whilst it is contemplated that whenever the Commissioner or the Chief Constable wishes to have work undertaken which could be provided by way of cooperative arrangements then such work will be so requested, it is acknowledged that circumstances may arise in which either the Commissioner or the Chief Constable may wish to commission such work from another source and nothing in this MOU shall be deemed to prevent or inhibit such course of action.
- 6.11. If either the Commissioner or the Chief Constable has concerns about the conduct or performance of business support personnel employed by the other then the Commissioner or the Chief Constable as appropriate will report those concerns as soon as practicable to the relevant line manager.
- 6.12. For the avoidance of doubt the Commissioner and the Chief Constable agree that when business support personnel are engaged in work commissioned other than by their employer such an arrangement does not amount to a secondment of their employment and at all times such personnel remain subject to ordinary supervisory and management arrangements.
- 6.13. This MOU shall not fetter the discretion of either the Commissioner or Chief Constable to make such alterations to their staffing resources as they may from time to time see fit including the reorganisation of functions or the deletion of posts. Any major reorganisation or deletion of posts which has the potential to impact upon the efficiency and

effectiveness of the Force will be the subject of appropriate consultation with the Police and Crime Commissioner.

- 6.14. Posts may be advertised and staff may be moved between the Commissioner and Chief Constable as agreed by them following established policies, practices and procedures.
- 6.15. The parties to this MOU do not intend that any of its terms will be enforceable by virtue of the Contracts (Rights of Third Parties) Act 1969 by any person who is not a party to it.

7. Review and Termination

- 7.1. This MOU will commence on the Commencement Date and will remain in force in accordance with this section.
- 7.2. Within 12 months of the Commencement date of the MOU, the parties will undertake a review of the services provided and of the MOU to ensure that the MOU is sufficient to cover all of the areas concerned.
- 7.3. The MOU is subject to review on a change in the identity of either of the corporations sole.
- 7.4. Any notice given under this MOU by either party must be in writing and may be delivered personally, or sent by e-mail. Notice will be deemed to have been received on the same day.
- 7.5. No variation to this MOU shall be effective unless recorded in writing signed by each of the parties or their duly authorised representatives.

Signed by, for and on behalf of the Police and Crime Commissioner

Name

Position

Signature

Date

Signed by, for and on behalf of the Chief Constable

Name

Position

Signature

Date

Annex**Finance Protocol****1. Financial Regulations**

The Police and Crime Commissioner's Treasurer (Treasurer) maintains Financial Regulations and consults on any changes with the Chief Constable's Director of Finance (DoF). The DoF is responsible for ensuring that all police officers and police staff are aware of the Regulations.

2. Annual Statement of Accounts

The Treasurer is responsible for the accounting policies and records to be maintained. The DoF is responsible for preparing the accounts and providing supporting documents in accordance with legislation and the requirements of the accounting bodies.

3. Revenue and Capital Budgets

The DoF prepares the Revenue Budget and Capital Strategy in conjunction with the Treasurer. The Treasurer has a specific duty to state in the revenue budget report that the estimates are robust and that reserves are adequate. Budget Monitoring reports are prepared by the DoF in a format approved by the Treasurer.

4. Reserves

The use of all reserves must be approved by the PCC, as advised by the Treasurer. The DoF will be responsible for monitoring these reserves and reporting on them on a regular basis.

5. Insurance and Risk Management

The Treasurer and DoF make decisions on appropriate levels of insurance cover jointly. The annual insurance renewal is managed by the DoF. The area of risk management is dealt with in the Force under the supervision of the Deputy Chief Constable.

6. Internal Audit

The Treasurer and DoF have joint responsibility for arranging the provision of Internal Audit. The contents of the audit plan are agreed in conjunction with the Police and Crime Commissioner and the Chief Constable.

7. External Audit

The Treasurer and DoF will jointly ensure close liaison with the external auditors.

8. Treasury Management (Loans and Investments)

The Treasurer is responsible for the Treasury Management Policy and outturn reporting. All loans and investments should be arranged in line with best practice embodied in the CIPFA Code of Practice on

Treasury Management. All borrowing undertaken should comply with CIPFA's Prudential Code for Capital Finance in Local Authorities. The Treasurer should decide what investments are to be made and approve any borrowing. The daily management of loans and investments is undertaken by the DoF using policies set by the Treasurer.

9. Banking Arrangements

The PCC and Chief Constable will have shared banking arrangements for their main banking requirements. The Treasurer is responsible for banking arrangements and authorising the opening and closing of accounts. The DoF and their staff will deal with the day-to-day operation of the accounts.

10. Income and Debtors

The Treasurer has responsibility for agreeing the records to be kept. The ongoing work is carried out under the supervision of the DoF who is required to establish and monitor appropriate recovery procedures for debts that are not promptly paid.

11. Payments to Creditors

The payments are made by the DoF and their staff under arrangements agreed with the Treasurer.

12. Payments to Employees

The DoF has responsibility to make these payments, including pension payments subject to arrangements agreed with the Treasurer.

13. Taxation

The DoF is responsible for maintaining the tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

14. Financial Professional Standards

Both the Treasurer and the DoF must ensure that the finance function is resourced to be fit for purpose. The Treasurer and DoF have joint responsibility for ensuring that financial professional standards are adhered to and that staff receive appropriate training.