



Members of the Chilterns Conservation Board for the Chilterns Area of Outstanding Natural Beauty are hereby summoned to a meeting of the Chilterns Conservation Board Executive Committee on

23rd May 2018 at 10.00am

**Chilterns Conservation Board
The Lodge, Station Road, Chinnor OX39 4HA**

Agenda

1. Apologies
2. Declaration of Interest
3. Minutes
4. Matters Arising
5. Public Question Time
6. Finance Report
7. Budget 2018-19
8. Financial Regulations
9. GDPR Update
10. Partnership working in the Chilterns
11. A.O.B.

Future Meetings:

Full Board	20 th June 2018 (and AGM)
	17 th October 2018
Executive Committee	19 th September 2018
	23 rd January 2019
Planning Committee	18 th July 2018
	21 st November 2018



**MINUTES OF THE ORDINARY MEETING OF THE EXECUTIVE COMMITTEE HELD ON
Wednesday 24th January 2018 at the offices of the Board, The Lodge, 90 Station Road,
Chinnor OX39 4HA commencing at 10.00AM**

Present:

Cllr David Collins	Board Member
Alison Doggett	Board Member
Cllr. John Griffin	Board Member
John Nicholls	Board Member
Cllr Nick Rose	Board Member
Helen Tuffs	Board Member, Chair

In attendance:

Sue Holden	CCB Chief Officer
Graham Hurst	CCB Finance Officer

Deirdre Hansen	Clerk to the Board
----------------	--------------------

Due to the absence of Ian Reay, Chairman of the Board, Helen Tuffs was proposed and elected as Chair of this meeting.

She welcomed Alison Doggett to her first Executive Committee meeting following her appointment by the Chairman.

10.04 Nick Rose arrived.

17/18.13 Apologies for absence.

Apologies for absence were received and accepted from Ray Payne and Cllr Ian Reay.

17/18.14 Declarations of interest

No declarations of interest were made.

17/18.15 Minutes of the previous meeting

The minutes of the meeting of 13th September 2017 were approved as a true record and signed by the Chair.

17/18.16 Matters arising

The question was asked if there was any news on a new Secretary of State appointee. Following the rejection by the Secretary of State of the preferred candidate, the CCB is awaiting the annual recruitment process for of Secretary of State appointments.

17/18.17 Public Question Time

No public present.

17/18.18 Finance Report

The Finance Officer had circulated a financial report to the Committee on the financial position to the end of November 2017.

Core income is slightly ahead of budget and expenditure is in line with budget, leaving a small surplus, this is expected to continue to the end of the year.

Project income and expenditure was discussed and the Finance Officer explained that the projects have uncertain timings, which means that income and expenditure can be out of line.

Members discussed the financial report and acknowledged the importance of cashflow.

- 1. The Committee NOTED the current financial position compared to the original budget and the projected outturn for the financial year.**

17/18.19 Business Plan 2018-19

The Chief Officer had presented the draft Business Plan 2018-19 to the Committee and welcomed questions. The main difference of the 2018-19 Plan is the Management Plan Review. The Business Plan will be presented to DEFRA in February.

The Committee discussed the draft plan and made some suggestions.

The Chief Officer gave a brief presentation of possible future financial scenarios, which the Committee discussed.

- 1. The Committee DISCUSSED and APPROVED the Business Plan 2018-19.**

17/18.20 Draft budget 2018-19

The Finance Officer had prepared and presented a draft budget 2018-19 with forecasts for 2019/20 and 20/21.

It is intended to keep to a neutral budget over the next 4 years. It should be noted that the current DEFRA funding arrangements are due to end March 2020. For this budget it is assumed that similar arrangements will be in place after March 2020.

The anticipated project income 2018/19 at £1m will improve the CCB's return substantially. The only significant change in the core budget is that the Management Plan Review will increase core expenditure by £25,000 for one year only.

The Committee discussed the budget at length.

- 1. The Committee CONSIDERED the budget for 2018/19 and RECOMMENDED its adoption by the Board.**

17/18.21 Review of the Risk Register.

The Chief Officer and Finance Officer had examined and updated the Risk Register. In particular changes in Data Protection legislation will lead to an increase in risk, which has been added to the Risk Register

The Committee reviewed and discussed the updated Risk Register. Following discussion, it was agreed that items risks should be added to the register covering the lack of statutory powers, disaster recovery and match-funding.

The Chief Officer will amend the Risk Register accordingly.

- 1. The Committee REVIEWED and APPROVED the amended Risk Register subject to the agreed additions.**

17/18.22 General Data Protection Regulation (GDPR)

The Chief Officer briefed the Committee on the new Data protection legislation which comes into force 25th May 2018 and the action being taken to comply with it.

One of the new requirements will be to appoint a Data Protection Officer. Graham Hurst, the Finance Officer, has offered to take on this role as an extension to his current role as Finance Officer and S151 Officer.

Graham Hurst will oversee and ensure that the CCB’s policies and procedures are compliant with GDPR legislation.

- 1. The Committee APPROVED the appointment of Graham Hurst as Data Protection Officer and NOTED the action being taken.**

17/18.23 Any Other Business

- a. A question was asked about the recruitment of the Hillforts Project Manager. The Chief Officer informed the Committee that they are receiving applications with the deadline of Friday 26th January.

Next meeting: Wednesday 23rd May 2018 at 10.00 am at the offices of the Board in Chinnor.

Future meeting dates: 19th September 2018.

The Chairman.....

Date.....

Item 6 **Finance Report**

Author:	Graham Hurst, Finance Officer
Summary:	The accounts for year to 31 March 2018 show a surplus of £27,551 which is in line with forecasts.
Purpose of Report:	To advise members of the Board's financial position to the end of the 2017/18 financial year.

Background

1. Based upon the budget approved at the start of the year indicated a net deficit of £1,496. This comprised a Core surplus of £15,039 before contributions to projects of £16,535.
2. The year to 31 March 2018 shows a net surplus of £27,551. As the Board have previously been advised this should be taken in context of the income and expenditure cycle and this surplus will be offset by an anticipated deficit of £25,753 the following year as noted in the Budget report.
3. Core income was in excess of budget and forecast largely as a result of Local Authorities making small increases to their contributions.
4. Core expenditure is less than budget and forecasts largely as a reassessment of Development fund, Engagement fund and Management plan expenditure which, where possible is accounted over the period which it relates.
5. The core surplus is £46,053 which enable to Board to support and contribute to the project work undertaken by the CCB. £25,000 of contributions and provision for underwriting projects were made in this year.
6. Project Income and expenditure, as previously reported, is more irregular regarding certainty and timing. The Hillforts Delivery project that was initially anticipated to take place this year was delayed and will now take place in 2019/20. The funding for the HS2 project will also be accounted over a longer period.
7. The financial accounts are subject to both internal and external audit.

Recommendation

1. **To note the CCB financial results for the year ended 31 March 2018**

Chiltern Conservation Board Finance Report Year to 31 March 2018	2017-18		
	Annual Budget 2017/18	Actual year to 31 March 2018	Variance
	£	£	£
Income			
Public Sector			
Defra	427193	427194	1
Local Authorities	106000	110864	4864
	533193	538058	4865
External income	16875	25109	8234
Core Income	550068	563167	13099
Expenditure			
Employment	353403	359470	6067
Members' Allowances	19390	13017	-6373
Premises	28566	27537	-1029
Office Costs	10650	14080	3430
IT	12700	25889	13189
Finance	12030	9834	-2196
Development Fund	10000	7000	-3000
Engagement budget	10000	7000	-3000
Management Plan review	10000	7000	-3000
Special Projects	10000	4599	-5401
Planning Consultancy	9200	9282	82
Monitoring and Evidence	7000	0	-7000
Outstanding Chilterns mag.	7000	1646	-5354
Other costs centres < £5000 budget	35090	30760	-4330
Core Expenditure	535029	517114	-17915
Core Net income / (expenditure)	15039	46053	31014
Major Projects			
Chalk Streams			
Income	33780	40315	6535
Expenditure	39815	38818	-997
Net	-6035	1497	7532
Chilterns Woodlands contribution	-5000	-5000	0
Hillforts Development			
Income	15400	28486	13086
Expenditure	15400	28486	13086
Net	0	0	0
Hillforts Delivery			
Income	215000	1827	-213173
Expenditure	220000	1827	-218173
Net	-5000	0	5000
Landscape Partnership Development			
Income	164500	110749	-53751
Expenditure	172000	125748	-46252
Net	-7500	-15000	-7500
HS2			
Income	90000	35989	-54011
Expenditure	83000	35989	-47011
Net	7000	0	-7000
Chiltern Walking / Food Festival			
Income	20059	28302	8243
Expenditure	20059	28302	8243
Net	0	0	0
Project Net income / (expenditure)	-16535	-18502	-1967
Total Net Income (Expenditure)	-1496	27551	29047
Grand total income	873807	808835	-279972
Grand total expenditure	875303	781284	-309019
Grand total net	-1496	27551	29047

Item 7 **Budget 2018-19**

Author: Graham Hurst, Finance Officer

Summary: A Budget update for 2018/19 together with projections for 2019/20 and 2020/21

Purpose of Report: To update the Board on the effect of the 2017/18 results against the 2018/19 budget previously approved

Background

1. An updated budget schedule for the financial year 2018/19 is attached to this report together with projections for 2019/20 and 2020/21. This is compared to the actual results for 2017/18. It is not intended to change the budget previously approved but to provide context to the surplus made in the 2017/18 financial year.
2. The CCB is budgeting a 2018/19 core surplus of £4,230. Net project expenditure is budgeted as £29,983 resulting in a net deficit of £25,753. This net deficit should be viewed in context with the positive outturn for 2017/18 of £27,551.
3. Where possible Project income and expenditure is allocated to the periods where the income was earned, or expended.
4. Income for 2018/19 is budgeted at just over £1m but as always, the timing of projects can be difficult to predict for example the Hillforts delivery budgeted for 2017/18 was delayed because certain phases of the project could only be undertaken at certain times of the year.
5. The budget for 2018/19 together with the forecasts for 2019/20 and 2020/21 show that the CCB is continues to balance its finances. The cumulative draw on reserves being £3,751 over the 4 years, this enables reserves, currently standing at £542,258 (before -£780,000 pension reserve) to be used to provide essential cashflow for projects.

Recommendations

- 1. For information only**

Chiltern Conservation Board Budget	2017-18	2018-21		
	Actual to 31 March 2018	2018-19 Annual Budget	2019-20 Annual Budget	2020-21 Annual Budget
	£	£	£	£
Income				
Public Sector	538058	540541	542715	542700
External income	25109	15075	12575	12575
Core Income	563167	555616	555290	555275
Expenditure				
Employment and staff costs	359470	362842	368300	374121
Members' Allowances	13017	16482	16675	16869
Premises	27537	29423	29994	30566
Office Costs	14080	16700	17201	17717
IT	25889	15500	13500	18500
Finance	9834	12030	12030	12030
Development Fund	7000	0	5000	5000
Engagement budget	7000	5000	5000	5000
Management Plan review	7000	25000	5000	0
Special Projects	4599	5000	5000	5000
Planning Consultancy	9282	9200	9200	9200
Monitoring and Evidence	0	2000	2000	2000
Outstanding Chilterns mag.	1646	6000	6200	6500
Other costs centres < £5000 budget	30760	46210	33610	31980
Core Expenditure	517114	551386	528711	534483
Core Net income / (expenditure)	46053	4230	26579	20792
Project Net income / (expenditure)	-18502	-29983	-30170	-37750
Total Net Income (Expenditure)	27551	-25753	-3591	-16958
Grand total income	808835	1006078	866290	754275
Grand total expenditure	781284	1031831	869881	756233
Grand total net	27551	-25753	-3591	-1958
Cumulative Budget surplus/(deficit)	27551	1798	-1793	-3751

Item 8**Financial Regulations****Author:**

Graham Hurst, Finance Officer

Summary:

Financial Regulations

Purpose of Report:

To update the Board regarding the CCB Financial Regulations

Background

The CCB Financial regulations are reviewed and updated periodically. The previous review was April 2017. The regulations have been reviewed in May 2018 and no changes were found to be necessary. The current regulations are attached.

Action being taken

No action is required, for information only

Recommendations

- 1. The Board are asked to note that the Financial Regulations have been reviewed and no changes required**



Financial Regulations

May 2018

FINANCIAL REGULATIONS

CONTENTS

Introduction

- 1 Responsibilities**
- 2 Accounting Policies**
- 3 Accounting Records**
- 4 Annual Statement of Accounts**

- 5 Medium Term Revenue Forecast**
- 6 Revenue Budget**
- 7 Virement**
- 8 Reserves**
- 9 Risk management & Insurance**
- 10 Internal Controls**
- 11 Internal Audit**
- 12 External Audit**
- 13 Treasury Management**
- 14 Payment Authorisation Procedures**

INTRODUCTION

Instructions

- 1 Conservation Boards spend large sums of money and have a duty to account clearly for the money they spend to the public, who pay for the spending through various forms of taxation.
- 2 These Financial Regulations are a part of the overall control framework within which the Chilterns Conservation Board operates. Rather than a barrier to action they should be viewed as providing the framework within which you can act, setting out best practice and ensuring a high quality of financial information enabling better decision making and in turn, improved service delivery and greater client satisfaction.
- 3 The financial control framework can be seen as a hierarchy as set out below.

Financial Regulations	Approved by the Board
Financial Instructions	Approved by the Finance Officer
Operational policies/procedures	Approved by the Chief Officer
- 4 to the Finance Officer will provide assistance in all areas relating to financial management and financial control. In particular, you should seek advice if you are intending to create a new financial procedure, or amend an existing one.
- 5 The Chief Officer is responsible for ensuring that financial controls are operating effectively. Internal Audit monitors the financial control framework.
- 6 The responsibility for the creation and maintenance of the framework rests with the Finance Officer.
- 7 The Finance Officer welcomes feedback on the operation of Financial Regulations and Financial Instructions to ensure they remain relevant and effective.

1 RESPONSIBILITIES

Preamble

The financial regulations have been written with the intention of delegating responsibility wherever appropriate. This regulation sets out the framework of responsibilities within which that delegation takes place.

Regulations

- 1.1 These Financial Regulations are made by the Board and are subject to the provisions of the Local Government Act 1972. They set out the working arrangements by which the Board gives effect to its statutory financial responsibilities.
- 1.2 These Financial Regulations apply to all areas of the Board's activities.
- 1.3 The Chief Officer is responsible for the observance of financial regulations and for the training of staff to enable them to comply with these Regulations.
- 1.4 New proposals to the Board and Executive Committee must contain a financial appraisal setting out the full financial implications arising from the proposals contained within the report. The financial appraisal must be agreed with the Finance Officer.
- 1.5 The nature and format of all accounting procedures and financial records shall be determined by the Finance Officer.

Responsibilities

- 1.6 The Finance Officer shall, for the purposes of Section 151 of the Local Government Act 1972, be responsible for the proper administration of the Board's financial affairs and report to the Board on the discharge of this responsibility.
- 1.7 The Finance Officer 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 Board and that controls operate to protect the Board's assets from loss, waste, fraud or other impropriety. The Finance Officer shall discharge that responsibility in part by the issue and maintenance of Financial Instructions with which all staff of the Board shall comply.
- 1.8 The Chief Officer is individually responsible for the proper financial management of resources allocated through the budget-making process and for the identification of income arising from activities. This includes

the control of staff and the security, custody and management of assets including plant, equipment, buildings, materials, cash and stores relating to his/her service area.

The Chief Officer shall ensure that staff comply with the requirements contained in Financial Regulations and Financial Instructions.

- 1.9 The Finance Officer may delegate, in writing, certain of his responsibilities within Financial Regulations and Instructions to other staff, within agreed parameters.

2 ACCOUNTING POLICIES

Preamble

The Board's statement of accounts must be prepared in accordance with proper practices as set out in the format required by the Code of Practice on Local Authority Accounting: A Statement of Recommended Practice (SORP), for each financial year ending 31 March.

Regulations

- 2.1 The Finance Officer is required to select and consistently apply appropriate accounting policies.
- 2.2 Any changes to accounting policies which may have a financial impact on the Board of more than £2,000 shall be reported to the Executive Committee by the Finance Officer.

3 ACCOUNTING RECORDS

Preamble

Maintaining proper accounting records is one of the ways in which the Board discharges its responsibility for stewardship of public resources.

Regulations

- 3.1 The Finance Officer shall determine the accounting records to be maintained for the Board.

- 3.2 All accounts and records relating to the finances of the Board shall be open to inspection by the Finance Officer.

4 ANNUAL STATEMENT OF ACCOUNTS

Preamble

The Board has a duty to approve the annual statement of accounts that must fairly present its operations during the year.

Regulations

- 4.1 The Finance Officer has a duty to ensure that the annual statement of accounts is prepared in accordance with the Code of Practice on Local Authority Accounting: A Statement of Recommended Practice (SORP).
- 4.2 The Board is required to approve the annual statement of accounts within the laid down timetable set out in the Accounts and Audit (England) Regulations 2011.

5 MEDIUM TERM REVENUE FORECAST

Preamble

In order for the Board to be able to plan the development of services and the priorities for the allocation of resources between activities it needs to undertake medium-term financial planning.

Regulations

- 5.1 The Finance Officer shall prepare a medium term revenue forecast each year, in consultation with the Chief Officer, for submission to the Executive Committee.
- 5.2 The Finance Officer shall include the financial effects of all known commitments in the medium term revenue forecasts, together with any other proposals for changes to the level of existing activities, or for new activities.

6 REVENUE BUDGET

Preamble

The revenue budget provides an estimate of the annual income and expenditure requirements for all activities and sets out the financial implications of the Board's policies. It provides the Chief Officer with authority to incur expenditure and a basis on which to monitor the financial performance of the Board. These regulations seek to provide a consistent framework for the preparation and monitoring of the revenue budget.

Regulations

- 6.1 The Finance Officer shall prepare a draft revenue budget for the next financial year, in consultation with the Chief Officer, for submission to the Board and the appropriate Government department.
- 6.2 The Finance Officer shall specify the format of the revenue budget and the timing of reports, subject to any overriding requirements of the Board.
- 6.3 Expenditure may be incurred within the revenue budget approved by the Board in pursuance of the aims for which those budgets have been established, subject to any other requirements of the Board.
- 6.4 Throughout the year the Chief Officer shall monitor income and expenditure against budgets. The Finance Officer shall provide financial advice to assist the Chief Officer fulfil his responsibilities.
- 6.5 Budget monitoring statements, including a forecast for the full financial year, shall be submitted to the Board by the Finance Officer.
- 6.6 The Finance Officer shall report on the outturn of income and expenditure, to the Board, as soon as practicable after the end of the financial year.
- 6.7 If it appears that net expenditure will be in excess of the approved budget and the excess cannot be contained the Chief Officer shall at the earliest opportunity, following consultation with the Finance Officer, report the matter to the Board. If expenditure in excess of the approved budget is incurred due to an emergency, this emergency expenditure must be reported to the Board as soon as possible thereafter.

7 VIREMENT

Preamble

Virement is a transfer of budget provision either within or between budget headings. It is an important facility to assist in managing budgets effectively within a cash limit. These regulations set out the authorisations required for virement to take place.

Regulations

- 7.1 The Chief Officer shall ensure that virement is undertaken as necessary to maintain the accuracy of budget monitoring and inform the Finance Officer as soon as practicable.
- 7.2 Virements within approved revenue budgets may be agreed by the Chief Officer.
- 7.3 Virements between approved revenue budgets shall be authorised only by the Chief Officer.
- 7.4 The approval of the Board shall be required if the virement involves:
 - a spending outside the policy framework;
 - b an addition to commitments in future years beyond any agreed allocations;
 - c if the Finance Officer requires it.
- 7.5 Income received in excess of the budgeted amount may be spent. This can be achieved by a virement between income and expenditure budgets in accordance with the above regulations.

8 RESERVES

Preamble

The general reserve is held as a contingency for unexpected future events. Reserves are also maintained for specific purposes where it is likely that a liability will arise.

Regulations

- 8.1 Any additions or withdrawals from reserves are to be approved by the Executive Committee.
- 8.2 The Finance Officer is responsible for advising on prudent levels of reserves in accordance with the Local Government Act 2003, taking account of the views of external audit.
- 8.3 The Chief Officer and Finance Officer will review the reserves annually to determine the appropriate level required.

9 RISK MANAGEMENT AND INSURANCE

Preamble

All organisations, whether private or public sector, face risks to people, property and continued operations. Processes need to be in place, therefore, to identify and manage such risks, including arranging external insurance cover where appropriate.

Regulations

- 9.1 The Executive Committee shall approve arrangements for risk management and insurance, and shall review the effectiveness of risk management.
- 9.2 Within the overall policy determined by the Executive Committee, the Chief Officer shall affect and administer the risk management policies, including ensuring that:
 - ❖ procedures are in place to identify, assess, prevent or contain material known risks, and these procedures are operating effectively throughout the organisation;
 - ❖ a monitoring process is in place to review regularly the effectiveness of risk reduction strategies and the operation of these controls. The risk management process should be conducted on a continuing basis with any significant changes to the risk profile being reported to the Executive Committee;
 - ❖ staff know that they are responsible for managing relevant risks and are provided with relevant information on risk management initiatives; and
 - ❖ acceptable levels of risk are determined and insured against where appropriate;
 - ❖ the risk register should be presented to the Executive Committee annually, together with any risk mitigation.

- 9.3 The Chief Officer in conjunction with the Finance Officer shall effect insurance arrangements to mitigate risks where appropriate. The Chief Officer shall administer such insurance arrangements, including ensuring that procedures are in place to investigate claims within the required timescales.
- 9.4 Members of the Board and staff shall promptly notify the Chief Officer of:
- ◆ all new risks, of whatever nature, which require to be insured, indicating the scope and amount of cover required, together with variations in existing risks; and
 - ◆ any loss, liability or damage, or of any event likely to lead to a claim, either against the Board or in favour of it.
- 9.5 No member or officer shall admit liability to a claimant, or make any statement that could be construed as such, concerning a matter which is to be dealt with by insurers.

10 INTERNAL CONTROLS

Preamble

The Board faces a wide range of financial, administrative and commercial risks, both from internal and external factors, which threaten the achievement of its objectives. Internal controls are necessary to manage these risks.

Regulations

- 10.1 Internal control refers to the systems of control devised by management to help ensure the Board's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Board's assets and interests are safeguarded.
- 10.2 The Chief Officer, in conjunction with the Finance Officer, shall advise on and implement effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes, regulations and other relevant statements of best practice. The systems should ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.
- 10.2 The Finance Officer shall establish sound arrangements for planning, appraising, authorising and controlling financial operations in order to

achieve continuous improvement, economy, efficiency and effectiveness and for achieving financial performance targets.

11 INTERNAL AUDIT

Preamble

The Accounts and Audit Regulations 1996, made under sections 23 and 35 of the Local Government Finance Act 1982, require the Board to maintain a continuous, adequate and effective internal audit of its accounts. The Board has delegated this responsibility to the "Responsible Financial Officer" (the Finance Officer). The following regulations provide the framework for this statutory duty to be discharged.

Regulations

- 11.1 The Finance Officer shall maintain an adequate and effective internal audit of the activities of the Board. The Finance Officer's representatives shall have authority to enter at all times on any premises or land used by the Board and to have access to all correspondence, documents, books or other records of any employee of the Board and appertaining in any way to the activities of the Board. The Finance Officer shall be entitled to require such explanation as he/she considers necessary to establish the correctness of any matter under examination. The Finance Officer shall have the authority to require any employee of the Board to produce cash, stores, or other Board property under his/her control.
- 11.2 The Finance Officer shall have regard to any relevant professional guidelines and any audit standards issued by the Auditing Practices Board of the Consultative Committee of Accountancy Bodies.
- 11.3 The Finance Officer and the Monitoring Officer (at Wycombe District Council) shall be notified immediately by the Chief Officer of any financial irregularities or suspected irregularities, or any circumstances which may suggest the possibility of irregularities in the exercise of any of the Board's functions. Such communication may be oral initially but must be confirmed promptly in writing. Where any allegation relates to the Chief Officer, the Chairman of the Board shall be informed immediately.
- 11.4 The Finance Officer shall determine the scope of any internal enquiries or investigations, subject to consultation with the Monitoring Officer and the Chief Officer.

- 11.5 The Finance Officer and the Monitoring Officer, in consultation with the Chief Officer, shall decide whether any matter under investigation should be referred to the police and take recovery action as appropriate on such matters. The Finance Officer shall keep the Chairman of the Board informed of all cases of suspected fraud or other irregularity, of the action taken, the progress of any investigation and shall inform him of the outcome when the investigation is concluded.
- 11.6 The Chief Officer shall take steps to minimise the risks of financial irregularities occurring.

12 EXTERNAL AUDIT

Preamble

External audit is a statutory function. The duties of the external auditor are governed by the Audit Commission Act 1988, the Local Government Act 1999, and the Code of Audit Practice.

Regulations

- 12.1 The Audit Commission is responsible for appointing external auditors to the Board. External auditors act in liaison with the Finance Officer and Chief Officer, and have full access to the internal auditors and to internal audit reports.
- 12.2 The Finance Officer shall ensure that external audit reports and the Annual Audit Letter are presented to the Board

13 TREASURY MANAGEMENT

Preamble

The Finance Officer is responsible for the arrangements for managing the Board's cash flow, its borrowing activities and its lending activities, in accordance with policies agreed by the Board. This regulation places a duty on the Finance Officer to keep these arrangements under review.

Regulations

- 13.1 The Finance Officer shall undertake Treasury Management activities in accordance with the CIPFA Code of Practice on Treasury Management in Local Authorities.

14 PAYMENT AUTHORISATION PROCEDURES

Preamble

To ensure that payments are made only in respect of goods and services ordered legitimately on behalf of the Board, these regulations impose authorisation limits on staff and Board members.

Regulations

- 14.1 Goods and services shall be ordered in accordance with the following arrangements and authorisations.

If expenditure is within the agreed budget and/or within funded project budgets, the following applies.

Value of Order	Quotation Requirements	Authorised Personnel
Up to £2000	Best endeavors to seek value for money	Budgetholders
£2000 - £15000	Three quotations	Budgetholder and line manager
£15,000 - £50,000	Three written quotations	Chief Officer & Finance Officer
Over 50,000	Three written quotations/tenders	Chief Officer & Chair (or vice chair)

For expenditure which changes the approved 'bottom line' by more than £5000, additional approval must be sought from the Chair or Vice Chair.

- 14.2 There are occasionally exceptional reasons why its is not feasible to get multiple quotations e.g. a local authority partner has an approved contractor, a contractors' knowledge/experience is highly specialist. In these situations, the Chief Officer can approve an exception but the budgetholder should make a note on file of the reasons in case an auditor wishes to review it.

The same person shall not authorise for payment any item for which he or she has placed the order.

- 14.3 Payment authorisation shall be carried out in accordance with the following limits, where expenditure is within agreed budgets.

Board Member / Officer	Authorisation Limit
Chairman	Single signature up to £10,000 Co-signature with Chief Officer or Vice Chairman up to £50,000, or above where authorised by the Board by resolution for specified items
Vice Chairman	Single signature up to £10,000 Co-signature with Chief Officer or Chairman up to £50,000, or above where authorised by the Board for specified items
Chief Officer / Finance Officer	Single signature up to £10,000 Co-signature with Chairman or Vice Chairman up to £50,000, or above where authorised by the Executive Committee for specified items
Senior Officers Project Managers	Single signature up to £2,000 Co-signature with line manager up to £5,000
Administrative Officer	Single signature up to £500 Co-signature another budgetholder up to £2000

GLOSSARY

Board

This term is used to describe the Chilterns Conservation Board.

Budget Head

The term Budget Head is used in these Regulations to describe the lowest level of subjective analysis of budget approved by the Board in the annual budget report or any revisions subsequently made to the budget by the Board.

CIPFA

Chartered Institute of Public Finance and Accountancy.

Finance Officer

This term is used to describe the officer with overall responsibility for the administration of the Board's financial affairs, as set out in Section 112 of the Local Government Finance Act 1988

Virement

This is a technical term used to define the act of transferring resources from one Budget Head to another.

Item 9	<u>General Data Protection Regulation Update</u>
Author:	Graham Hurst, Data Protection Officer
Summary:	General Data Protection Regulation (GDPR) Update
Purpose of Report:	To update the Board regarding the actions taken to comply with the new data protection legislation

Background

GDPR comes into force on 25th May 2018 having replaced the current Data Protection Act.

GDPR applies to any data which could be used to identify an individual, including employees, volunteers, supporters and donors, business and corporate contacts.

It also applies to how we collect, store, use and dispose of data and contains the rights for individuals over the data we have about them.

Action taken

We have reviewed and cleansed our contact data bases and sent an “opt in” email as required by GDPR. None responders will be contacted again prior to 25 May.

Our IT systems, which were due to be upgraded, have been, and all data is maintained in a secure environment.

IT policies have been updated to incorporate the requirements of GDPR.

A new privacy statement has been drafted and has been incorporated into our website. This gives information on why we collect data, what we do with it, how we store it and how to remove your details from our lists. It can be viewed via this link: www.chilternsaonb.org/conservation-board/about-this-site/privacy-policy.html

Recommendations

- 1. The Board are asked to note the action being taken by the CCB in compliance with those regulations.**

Item 10 Partnership working in the Chilterns**Author:** Sue Holden & Kath Daly**Purpose of Report:** To seek Executive Committee advice on the future priorities for increasing partnership working**Introduction**

We are in the process of reviewing the AONB Management Plan and this has given us the opportunity to engage with many of our partners. Over 100 partner organisations were invited to themed workshops and we will be consulting with them on the first draft of the plan over the summer.

Feedback from partners suggests many believe there is a real need for far closer liaison and collaboration across the Chilterns, to ensure we address issues of concern more effectively. Everyone wants us, collectively, to have more impact and many partners see the CCB as best placed to play the convening role, facilitating more cross-Chilterns working.

Delivering the Chilterns Management Plan

The Chilterns Management Plan is a strategic plan for everyone who has responsibility for the Chilterns. It should set out the vision and objectives for conserving and enhancing the AONB and its setting and should set out the priorities areas for action for everyone who has a role to play.

The objectives of the Management Plan can only be achieved with commitments from many organisations and can only be achieved by partnership working. We believe that the plan should be the starting point for joint strategies and real collaboration and that it should be the centrepiece for a renewed focus on partnership working.

Maximising Current Partnership Opportunities

There are many existing partnership opportunities across the Chilterns, ranging from the county-based local nature partnerships to our own landscape partnership projects. There are also multiple opportunities to work with individual partners such as our collaboration with the Chiltern Society on the Chiltern Building Design Awards.

We will continue to work on county and individual partnerships, but we need to recognise that as a small team covering four counties and 833km², we are unable to play an active part in every partnership opportunity we get. Our time and energy should be prioritised to a Chilterns-wide approach to delivering the priorities of the Management Plan.

A Strategic Approach for the Chilterns

The Chilterns is a busy, complicated AONB with huge pressures and significant opportunities, but we are also lucky to have large number of partner organisations especially in the not-for-profit sector. We need to engage partners in a strategic way to ensure resources are being used on shared priorities and that collaborative effort is targeted in ways to have maximum impact.

We therefore believe that the next Management Plan deserves a new partnership approach which covers the whole Chilterns geography and includes key players who have a shared remit or responsibility for conserving and enhancing the Chilterns, and who share the desire to maximises what the Chilterns offers society.

This requires careful scoping as we cover multiple regions for government agencies and NGOs and across our area there are many hundreds of potential partner organisations. We want to facilitate more strategic planning and collaboration, but we do not have the capacity for administrating large numbers of meetings. We propose scoping out a high-level partnership approach with at least one annual gathering but we also want to scope a web-based approach to facilitate cross-Chilterns working on shared priorities and issues.

Recommendations

- 1. We would welcome Executive Committee consideration of the above ambitions and welcome advice on the options for taking this forward.**