

Committee(s):	Date(s):
Audit & Risk Management Committee	05/03/2013
Subject: Chief Officer Expense Claims	Public
Report of: Town Clerk	For Information
<p>The City of London Corporation has a number of appropriate processes and procedures in place for staff generally to reclaim expenditure committed on official City Corporation business. It has, however, been noted that our policies and procedures do not specifically deal with how claims made by Chief Officers are processed and this report seeks to clarify the position.</p> <p>The current system of authorisation will be strengthened in future, with claims made by Chief Officers having to be countersigned by one of three authorising senior officers: namely, the Town Clerk, the Chamberlain or the Comptroller & City Solicitor.</p> <p>The Comptroller & City Solicitor has drafted a procedure which has been given to Chief Officers and will be implemented with effect from 25th February 2013.</p> <p>Recommendation(s)</p> <p>Members are asked to note the report.</p>	

Main Report

Background

1. Members have previously agreed a Scheme for claiming business expenses for any legitimate expense incurred in undertaking City Corporation business eg travel costs. This Scheme has been in operation for a number of years.

Current Position

2. It appears that the current system of countersigning Chief Officer expenses (which involves approval by junior officers) has developed. Chief Officers are the only group where expenses could be signed off by a more junior member of staff as expenses for all other staff are signed off by their line manager. The position relating to Chief Officers is considered to be unsatisfactory. The Comptroller & City Solicitor was asked to review the arrangements and has drafted a more appropriate and robust procedure specifically for Chief Officers when claiming business expenses.

3. The procedure specifies that one of the three 'Statutory Chief Officers' will countersign Chief Officer expenses ie: the Town Clerk, Chamberlain or Comptroller & City Solicitor. Chief Officers have been divided into three groups each with a specified senior officer to countersign any claims. This is to share any additional work between three senior officers. The Town Clerk's expenses will be approved by the Chamberlain or Comptroller & City Solicitor.
4. The new procedure has been given to Chief Officers and will be implemented with effect from 25 February 2013.

Implications

5. This new procedure will ensure that any Chief Officer expenses are approved by a senior officer and there is a clear audit trail to that effect.

Conclusion

6. This procedure regularises controls and Members are asked to note the action taken to implement a clear countersigning process by a more senior officer for Chief Officer expenses.

Appendices

- Appendix 1 – Procedure for the Approval of Chief Officer Expenses plus related forms.

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