



## **The Langstane Group Scheme of Delegation**

The Langstane Group is a term used for the purposes of this Scheme of Delegation to encompass Langstane Housing Association Limited (the parent company) and its associated subsidiaries. These are currently Langstane Property Limited, Langstane Maintenance Limited, and Langstane Developments Limited. Langstane Maintenance and Langstane Developments are currently dormant. This scheme of delegation applies to all existing and any future subsidiary companies of the Group whether active or dormant.

For clarity, the Rules of Langstane Housing Association refer to its governing body as the Committee of Management. For operational purposes, Langstane refers to its governing body as the Board of Management. This terminology is used in the Standing Orders and in other policies of Langstane Housing Association. Additionally, the Rules refer to Sub Committees of the Committee of Management. For operational purposes, Langstane refers to Sub Committees as Committees of the Board of Management. This terminology is used in the Standing Orders and other policies of Langstane Housing Association.

The Scheme of Delegation sets out the rules that apply regarding decision making. However, at all times the following guiding principles apply:

Transparency and accountability – it should be clear from the attached schedule where and how decisions are made.

Business efficiency – it is important the Scheme of Delegation facilitates prompt, well informed decision making. This is best achieved by ensuring decisions are taken at a level appropriate for the nature of the decision being taken.

Empowerment – it is important the Group's decision making process is structured in such a way that gives meaningful roles and a degree of control to Committees, whether these are joint, permanent or ad hoc; and to the Leadership Team of the Association to advance day to day activities.

Delegation – the Scheme of Delegation covers the division of decision making amongst Boards / Committees of Management and any Committees, and the Leadership Team. However, it is important to recognise that delegation carries on further to more junior employees. This ensures decisions are taken expeditiously and with customer service in mind. Therefore each service will have a further set of actions and decisions which are delegated to the appropriate level of employees.

Review and amendment – the Scheme of Delegation will be revised no later than three years from approval or when any significant change is introduced.

When a Committee is created, whether it is joint, permanent or ad hoc, a remit is agreed in advance. The remit will contain delegated authority levels and be approved by the full Board of Management of Langstane Housing Association, the exception to this being where a Committee only feeds into a subsidiary company. The Board / Committee of Management for that entity will approve the creation of the Committee. This decision will be notified to the parent company (Langstane Housing Association) as soon as practical.

This Scheme of Delegation forms part of the Langstane Group's Standing Orders which set out the framework under which governance structures are operated.

Group members have Rules and Codes of Conduct which set out the appropriate and expected standards that must be maintained at all times.

The Groups' plans, strategies, and policies, approved by the relevant Board of Management, set out and direct the scope of activities undertaken by each member of the Group.

If authorisation is required but is not accounted for, either within this Scheme of Delegation or appropriate policies and corporate documents, the Board of Management must provide approval in advance.

### **Power of Attorney**

Legal advice states that Langstane Housing Association does not require the Chief Executive to hold Power of Attorney for the Langstane Group. However, delegated authority is specifically given to the Chief Executive, on behalf of the Association and any relevant subsidiary companies and when authorised to do so, to:

- Operate and overdraw any account in a member of the Langstane Group's name at any bank.

- Execute and deliver deeds and documents.

- Maintain and to pay any expense in connection with Langstane Group's property.

- Take possession of and complete Langstane Group's title to any interest in property.

- Buy, lease, sell and otherwise deal with any interest in property.

- Borrow and grant Security for any sum.

The above is in place until such time as it is withdrawn.

## **Secretary**

Upon appointment, Langstane Housing Association's Director of Finance & Corporate Services holds the role of Secretary for the Langstane Group. This is reviewed on an annual basis following Langstane Housing Association's Annual General Meeting.

As Secretary, the Director of Finance & Corporate Services has responsibility for ensuring compliance with corporate governance and other financial and legal regulations; and the management of shareholder administration and communication. This role also holds responsibility for ensuring all legislative and regulatory reporting is carried out timeously and the Rules of the Langstane Group observed at all times.

Upon appointment, Langstane Housing Association's Chief Executive holds the role of deputy Secretary. This role will only be exercised when the Secretary is unavailable for an extended period of time.

## **Definitions**

BoM - Board of Management of Langstane Housing Association unless otherwise stated

A&GC - joint Audit and Governance Committee

PC - People Committee

Perf C - Performance Committee

All - Where 'All' or no specific Committee is referenced under 'Committee Responsibility' then each Committee has a delegated authority for its specified area of responsibility

AGM - Annual General Meeting

SHR - Scottish Housing Regulator

CE - Chief Executive

DF&CS - Director of Finance & Corporate Services

DH - Director of Housing

DP - Director of Property

LT - Leadership Team – this encompasses the Chief Executive and all Directors and each have responsibility for their own areas of operation

Where more than one title is shown, the lead officer is shown first but there may be others with significant input

## Business Planning and Strategy

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Business planning and strategy</b>					
BP 1	Business planning	Set and approve the Group's strategic direction through the Langstane Group's Business Plan  Ensure strong links with the Strategic Risk Register and financial projections Set key performance targets and monitor quarterly updates to ensure objectives are delivered	<b>All:</b> Feed into and recommend strategic direction within remit  <b>A&amp;GC:</b> Ensure a robust business planning and control framework, alongside effective systems to monitor and accurately report delivery is in place  <b>PC:</b> Ensure sufficient employee levels and training is in place to allow the objectives of the business plan to be delivered	CE	On instruction of the governing body, draft the Group's draft Business Plan and present this for consideration highlighting areas of importance
				CE	Ensure adequate stakeholder consultation takes place
				CE	Implement the Group's Business Plan and report achievements on a quarterly basis
				LT	Suggest challenging yet achievable performance targets for areas of responsibility
				LT	Implement the Group's performance framework ensuring continuous improvement is achieved
BP 2	Strategic direction	Set strategic direction and approve all corporate plans and strategies on topics of material importance  Review progress reports and ensure objectives are delivered	<b>All:</b> Feed into and recommend strategic direction within remit	CE / LT	Draft proposals for consideration and highlight areas of importance for discussion / approval  Ensure adequate stakeholder consultation takes place  Report on progress

## Governance

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Governance</b>					
G 1	Rules	Periodically review and recommend to Members amendments to Langstane Housing Association's Rules  Approve the Articles of Association for subsidiary companies  Ensure business is conducted in compliance with Rules / Articles of Association  Undertake training as required to fully understand the requirements of Rules / Articles of Association	<b>Each Group member's BoM:</b>  Review the suggested the Articles of Association and recommend them for approval;  Monitor compliance with Articles of Association;  Undertake training as appropriate  <b>A&amp;GC:</b> periodically assess compliance against Rules or Articles of Association	Secretary    DF&CS	Seek authority for amendments to Rules / Articles of Association   Ensure correct filing / notification in respect amendments to Rules / Articles of Association  Arrange training to ensure all BoM and employees understand and adhere to the requirements of the Rules / Articles of Association
G2	Group structure - subsidiaries	Periodically review the group structure and activities of subsidiary bodies ensuring robust Management Agreements are in place  Actively hold non-executive positions on subsidiary Board(s)  Monitor performance of subsidiary companies and suggest improvement actions where required	<b>Each active Group member's BoM:</b>  Periodically review activities and ensure Management Agreements are appropriate;  Approve performance targets and monitor their achievement	CE   LT     Secretary	Prepare and present option appraisal documentation regarding the Group's structure making recommendations for improvement  Act as Directors and administer subsidiary companies as required  Report on performance to subsidiary company and BoM  Carry out Secretary role as required for each subsidiary of Langstane Housing Association

## Governance

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<b>Governance</b>					
G3	Annual General Meetings (AGMs) / Special General Meetings (SGMs) / ordinary meetings	Ensure AGMs / SGMs / meetings are held timeously and meet the requirements of Rules / Articles of Association  At AGM - appoint external auditor, present accounts, elect BoM members	<b>A&amp;GC:</b> Recommend appointment of External Auditor	Secretary	Call AGMs / SGMs in keeping with the Rules / Articles of Association  Ensure all minutes, records, etc. comply with the Rules / Articles of Association  Suggest dates of ordinary meetings to ensure business activities are undertaken timeously
G4	Office Bearers	Appoint office bearers i.e. Chair, Vice Chair, Treasury (if required) and Secretary.  Appoint chair of subsidiary companies  Approve Office Bearer and Member Role Descriptors  Carry out Office Bearer functions	<b>All:</b> Appoint Convenor of appropriate Committee	Secretary       Depute Secretary	Ensure records of appointments are timeously recorded and publicised    Carry out function of Secretary  Carry out function of Secretary during periods of extended absence by Secretary
G5	Chief Executive's delegated authority	Approve the delegated authority to the Chief Executive to act in the Group's interests at all times    In the absence of the Chief Executive, appoint other members of the Leadership Team to act accordingly		CE	Ensure delegated authority <del>Power of Attorney</del> is exercised appropriately

## Governance

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Governance</b>					
G6	Board membership including co-optees	<p>Fill casual vacancies and appoint co-optees to the BoM in keeping with the Rules / Articles of Association</p> <p>Ensure election to BoM is accessible to all members and to those having an interest in the Association's work – in particular groups at risk of discrimination under the Equalities Act are accessed and supported as required</p> <p>Provide appropriate information to facilitate the creation of and update of a Board profile and skills analysis and participate in any appropriate training identified</p> <p>Take appropriate action where a governing body member has breached any of Langstane's corporate documents / policies</p>	<p><b>PC:</b> approve BoM recruitment and succession planning policy; Codes of conduct for governing body members; Entitlements, Payments and Benefits policy; governing body expenses policy; membership policy, role descriptors for governing body members, Chairperson and Vice Chairperson and Secretary; oversee succession planning for the Board of Management; and instruct a skills audit and recruit further members as required</p> <p>Investigate any alleged breach of the Langstane's corporate documents e.g. Rules, Standing Orders, Codes of Conduct, Entitlements Payments and Benefits Policy, by a governing body member.</p> <p>Report any findings to the chairperson or vice chair if the breach is alleged to be by the chair (or nominated board member in the event this relates to the chair and vice chair)</p>	CE	<p>Advertise BoM vacancies in a proactive and accessible manner, targeting skills and equality gaps as appropriate, progressing applications as per policy</p> <p>Keep up-to-date an appropriately detailed Board profile and skills analysis</p> <p>Prepare reports for consideration by governing body as per Board of Management Recruitment and Succession Planning Policy</p> <p>Provide support and training for BoM members who require additional assistance or for new areas of operation</p> <p>Support the governing body to investigate any potential breaches by governing body members, arranging professional advice, secretarial services, etc. as required. If the chief executive is implicated in the alleged breach, another member of the leadership team will be appointed by Langstane's Board of Management</p>
G7	Committee Remits	Approve Committee Remits	<b>All:</b> Periodically review remits and recommend any required changes to BoM	CE	Prepare remits for consideration by BoM and Committee members

## Governance

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Governance</b>					
G8	Membership	<p>Approve applications for membership and remove members where appropriate and in keeping with the Rules (delegated to LT)</p> <p>Consider membership appeals</p> <p>Instruct an investigation into any potential breach of Rules by members, consider the findings and take / instruct any necessary action including any reportable action under SHR's notifiable event guidance</p>	<b>PC:</b> receive reports on membership applications and removals from the membership register	CE	<p>Consider all membership applications and approve / reject as appropriate in keeping with the Rules</p> <p>Remove members in keeping with the Rules</p> <p>Arrange for an investigation to be carried out regarding any potential breach of Rules by a member (s) and report the findings</p>
G9	Scottish Housing Regulator (SHR) - Notifiable events	<p>Ensure all notifiable events are timeously notified to the Scottish Housing Regulator</p> <p>Submit notifiable events concerning the CE</p> <p>Approve all Scottish Housing Regulator Landlord Portal Access permissions (see Appendix 1)</p>		<p>CE</p> <p>DF&amp;CS</p>	<p>On behalf of the BOM prepare and submit all notifiable events to the Scottish Housing Regulator except where these relate to or involve the CE</p> <p>Notify the Scottish Housing Regulator, on instruction from the Board of Management, any notifiable event that relates to the CE</p>
G10	Scottish Housing Regulator (SHR) - Regulatory Standards 1 – 7	<p>Ensure the Group meets the SHR's Governance &amp; Financial Management Standards (1 – 7)</p> <p>Consider compliance with such standards on an annual basis</p>	<p><b>A&amp;GC:</b> consider in detail evidence presented in support of annual assurance and make a compliance recommendation to the BoM</p> <p>Review all internal audit and, where appropriate, other assessments related to regulatory standards 1 – 7</p>	<p>CE</p> <p>LT</p>	<p>Prepare and present reports and evidence to support the annual assurance process</p> <p>Feed into and prepare reports to support the annual assurance process, undertaking internal and external assessment of certain functions as required</p>

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<b>Governance</b>					
		Authorise an Annual Assurance Statement that is evidence based and reflective of the Group's situation			functions as required
G11	Scottish Housing Regulator (SHR) - other	<p>Receive updates on any SHR engagement activities</p> <p>Attend meetings with the SHR as required</p> <p>Approve disposals by way of lease, sale or security prior to notification to the SHR</p> <p>Note and ensure any SHR requirements are actioned in a timely and professional manner</p>		<p>CE</p> <p>LT</p>	<p>Be main point of contact for SHR</p> <p>Prepare and present updates to the BoM highlighting any areas of concern in a timeous manner</p> <p>Ensure statutory notifications are provided in a timeous manner and if required, actioned</p> <p>Provide training to ensure awareness is provided for BoM and employees</p> <p>Ensure the BoM is kept fully appraised of changes within the SHR and any changed expectations</p> <p>Authorised to dispose of moveable assets up to the value of £10,000 e.g. Vans, office furniture</p> <p>Attend meetings with the SHR as required</p> <p>Prepare and present reports for disposals by way of lease, sale or security for consideration by BoM</p>
G12	Annual Report on the Charter		<b>Perf C:</b> Approve the Annual Return on the Charter (ARC) (Scottish Social Housing Charter),	LT	Prepare and present annual reports to the BoM and quarterly performance reports as required

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<b>Governance</b>					
			authorising its signature and submission to the Scottish Housing Regulator	LT  CE	Prepare and present all returns as required in relation to the ARC  Authorise the submission for the ARC (following BoM approval)
G13	Annual Assurance Statement	Review the evidence of and approve the Annual Assurance Statement, authorising the Chair to sign this on behalf of the Langstane Group	<b>A&amp;GC:</b> Review all related documentation and recommend to the Board of Management an Annual Assurance Statement	CE	Complete a self-assessment and collate all evidence for the Annual Assurance Statement presenting Once approved, make the necessary return to the Scottish Housing Regulator
G14	Decision making	Approve the Langstane Group's Standing Orders and associated documentation including but not limited to: <ul style="list-style-type: none"> <li>Scheme of Delegation</li> <li>Financial Regulations</li> </ul>		CE & DF&CS	Prepare and present the Scheme of Delegation, Financial Regulations and Standing Orders

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<b>Governance</b>					
G15	Governance and corporate plans and policies	Approve all governance and corporate related plans and policies	<p><b>All:</b> feed into relevant governance and corporate related plans and policies within remit</p> <p><b>PC:</b> Approve all Human Resource function strategies and policies</p> <p><b>A&amp;GC:</b> ensure internal audit covers a wide range of reviews to give comfort that governance and corporate plans and policies are effective and being adhered to</p>	CE & LT	<p>Prepare and present all governance and corporate related plans and policies and ensure adherence</p> <p>Make minor changes to governance and corporate related plans and policies that do not materially alter the document e.g. typos can be corrected, changes to subsidiaries and Committee structures can be updated, corporate information can be added (such as information on equalities), employee / team titles can be amended</p>
G16	Registers	Inspect Registers on an annual basis as part of the annual assurance process		CE	Prepare and present all Registers on an annual basis as part of the annual assurance process
G17	Whistleblowing and Fraud	<p>Approve the Whistleblowing and Anti Fraud Policies</p> <p>Investigate any Whistleblowing allegations and instances or potential instances of fraud, taking external advice as appropriate</p> <p>Ensure statutory notification requirements are adhered to</p>	<b>A&amp;GC:</b> Approve minor amendments to the Whistleblowing and Anti Fraud Policies	CE	<p>Prepare and present the Whistleblowing and Anti Fraud policies ensuring these are implemented appropriately</p> <p>Assist with and / or lead on any investigations being carried out ensuring robust record keeping at all times</p> <p>Ensure all statutory notifications are undertaken as required</p> <p>Ensure lessons are learned from SHR engagement with other housing associations and highlight to BoM</p>

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<b>Governance</b>					
G18	Entitlements, Payments and Benefits	Approve any payments and benefits made within the confines of the Entitlements, Payments and Benefits Policy that are not delegated elsewhere	<p><b>Perf C:</b> approve any Entitlements, Payments and Benefits in relation to lease, repair or shared ownership purchase</p> <p><b>PC:</b> approve any Entitlements, Payments and Benefits in relation to employment</p>	<p>CE and: DF&amp;CS - disposal by way of security DH - disposal by way of lease DP - disposal by way of sale</p>	<p>Prepare and present reports that detail potential entitlements, payments and benefits in advance of such entitlements, payments and benefits being made</p> <p>Prepare and present reports seeking permission to dispose by way of lease, sale or security</p> <p>Notify SHR of disposals as required</p> <p>Once approved by the BoM, sign all necessary paperwork to conclude the disposal (authority to sign the disposal paperwork to be sought within the disposal report)</p>
G19	General Data Protection Regulations	<p>Receive and review an annual report regarding the Association' statutory obligations under Data Protection regulations and under the Privacy Policy, and detailing any subject access requests as part of annual assurance statement</p> <p>Undertake training as required</p>	<p><b>Perf C:</b> Approve the Privacy Policy and material changes</p> <p>Review the annual report regarding data protection regulations / privacy policy, and detailing any subject access requests made during the financial year</p>	<p>CE &amp; LT as appropriate</p> <p>CE &amp; DF&amp;CS</p> <p>CE</p>	<p>Prepare and present the Privacy Policy for approval</p> <p>Ensure all employees and governing body members are aware of Data Protection principles</p> <p>Provide suitable training (including induction training) for all employees and Board Members</p> <p>Ensure a nominated Data Protection Officer is appointed</p>
G20	Freedom of Information and Environmental Information	Receive and review an annual report confirming FOI and EI information requested and performance in meeting such requests as part of annual	<b>Perf C:</b> Approve the Freedom of Information and Environmental Information (FOI and EI) policy and any material changes	CE & LT as appropriate	Prepare and present the Freedom of Information and Environmental Information Policy for approval

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<b>Governance</b>					
		assurance statement	Review the annual report confirming FOI and EI information requested and performance in meeting such requests		Provide an annual update report showing all FOI and EI requests throughout the year and performance in dealing with such requests
G21	Equality and Diversity	Approve the Equality and Diversity Strategy and Policy and demonstrate their values  Monitor the Equality and Diversity Strategy and other equality information on an annual basis		CE & DH   LT	Prepare and present the Equality and Diversity Strategy and Policy and demonstrate their values  Ensure annual monitoring reports are presented  Ensure working practices promote an inclusive culture and do not tolerate discrimination of any kind
G22	Governing Body - Training and Development of Members	Ensure Board members are equipped to fulfil their responsibilities as a member of the Governing Body by undertaking training as required and carrying out annual reviews	<b>PC:</b> review annually the Group's training and development plans, taking into account existing skills and qualifications held  Identify through analysis, skills gaps within the Governing Body which might be addressed either by specific recruitment or by training and development	CE & DF&CS	Prepare and present skill set audit documentation and instruct an independent audit on behalf of the BoM, ensuring the findings are presented in a constructive manner  Ensure a complete training package is established to ensure BoM members are confident and have the skills to challenge appropriately
G23	Emergency Committee	In exceptional circumstances, an Emergency Committee, to include the Chair, Vice Chair and at least two other Board members, may be called to take decisions outwith the normal Board / Committee cycle where decision making is required within a specific period of time		LT	Prepare and present reports for decision making

## Governance

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Governance</b>					
		Decisions taken by an Emergency Committee will be reported to the next available Board of Management meeting or Committee with delegated authority to make such decisions  When a meeting cannot be arranged in person, a virtual meeting will be held		CE	Arrange, when necessary, an Emergency Committee to ensure that business is conducted as required
G22	Delegated authority	As an exception, the Chairperson is authorised to make time critical decisions between Board meetings. These normally, but are not solely related to procurement activities and are reported at the next BoM meeting		CE	Report all Chairperson authorisations given under delegated authority
G23	Policies	Approve all policies with the exception of those delegated elsewhere Note the policies updated by the Leadership Team via the Corporate Document update report	PC: Approve all Human Resource function policies including but not restricted to:  BoM recruitment and succession planning; entitlements, payments and benefits; governing body expenses; hybrid working; lone working; membership; recruitment; redundancy; retirement; safeguarding; serious complaints against the CE; stress and mental wellbeing at work; and training and development policy in addition to the role descriptors for the governing body, Chair and vice Chair; codes of conduct for governing body members and employees; and the employees handbook	LT	Review and approve the following operational policies: Antisocial Behaviour; Company Vehicle Usage; Compensation and Redress; Estate Management; Former Tenant Debt Recovery; Harassment; Motor Vehicle Parking; Pet; Rent Management; Response Repairs; Social Media; Unacceptable Actions; and Void Management.  Update Board of Management on policies reviewed and updated by the Leadership Team and detail any consultation with tenants and other customers

## Governance

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Governance</b>					
			<p><b>Perf C:</b> approve the following strategies: Communication; Community Investment; ICT and Digitalisation; Procurement; Tenant Participation; and Tenancy Sustainment.</p> <p>Approve the following policies: Aids and Adaptations; Allocations; Asbestos Management; Child Protection; Complaints; Conflicts of Interest; Customer Care; Fire Safety in Communal Areas; Freedom of Information and Environmental Information; Gas Servicing and Safety; Information Security; Langstane Housing Support Complaints; Legionella Management; Mid Market Rent; Planned and Cyclical Maintenance; Procurement; Recharegeable Repairs; Records Management; Rent Setting; and Supporting and Protecting Adults from Abuse and Harm</p>		
G24	Reporting requirements	Ensure all reporting requirements are adhered to at all times	<b>A&amp;GC:</b> ensure all statutory and regulatory returns are made within the required timescales	CE	To prepare and present information that allows the BoM and any relevant Committee to fully and accurately understand the Langstane Group's reporting requirements and adherence to these
G25	Signatories	Approve all delegated signatories (see Appendix 2)		CE	Recommend all delegated signatories for approval by BoM

## Audit and Risk Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Audit and risk management</b>					
AR1	Internal Audit	Receive Internal Audit Annual Report	<b>A&amp;GC:</b> Approve the internal audit programme  Consider and approve internal audit reports  Agree and monitor the implementation of actions  Review end of year internal audit updates on past audits	CE	Ensure the annual internal audit programme is implemented and reports provided to the Audit and Governance Committee for approval  Recommend the management response to internal audits  Recommend the timing for internal audits
AR2	External Audit	Approve the Association's response to the external auditor's audit findings report / management letters  Authorise all returns required to regulatory and / statutory bodies	<b>A&amp;GC:</b> Discuss and approve the scope and timetable of the annual external audit in advance  Approve the annual audit fee and fees for any supplementary work required  Review the external auditor's audit findings report / management letters and recommend a response for approval	DF&CS	Provide an opinion on, and implement, the annual external audit scope and timetable  Liaise with external auditor for annual presentation of their audit findings report / management  Prepare a management response for consideration  Arrange training as deemed necessary

## Audit and Risk Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Audit and risk management</b>					
AR3	Appointment of Auditors	Recommend the appointment of the external auditor at each Annual General Meeting (for a further year)	<p><b>A&amp;GC:</b> Recommend to the BoM the appointment and reappointment (if appropriate) of the Group's external auditor, ensuring a tender exercise is undertaken as required and participating in interviews with prospective firms as appropriate</p> <p>Approve the remuneration and terms of engagement of the external and internal auditor(s)</p>	DF&CS	<p>Ensure the internal and external auditor tendering exercise is carried out in line with the Procurement Policy</p> <p>Consider opportunities for shared procurement with other housing associations</p> <p>Present proposals for selection to Audit and Governance Committee</p>
AR4	Audit		<b>A&amp;GC:</b> Develop and implement engagement of the external auditor to supply non-audit services as required	DF&CS	Prepare and present non-audit services provided by the Auditor for consideration
AR5	Risk Management	<p>Approve the Group's Risk Management Policy, Strategic Risk Register format and any management action plans presented</p> <p>Retain a quarterly oversight of the most significant risks to the Group</p>	<b>A&amp;GC:</b> Approve 3-monthly updates on the Strategic Risk Register and approve plans to mitigate such risks concentrating on the most significant risks to the Group	CE	<p>Assess strategic risks linked to the business activities of the Group and recommend mitigation action</p> <p>Monitor risks and assess as agreed in the Risk Management Policy</p> <p>Undertake appropriate monitoring of operational risks linked to the Group's Business Plan ensuring these are assessed and mitigated against by Directors and Managers</p>

## Audit and Risk Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Audit and risk management</b>					
AR6	Risk Management	Formally approve financial statements and review performance against budget / projections	<b>A&amp;GC:</b> Monitor the integrity of the financial statements and any formal announcements relating to financial performance, and review significant financial reporting judgements contained within them	CE	Ensure robust and credible information is provided, in plain and easily understood language, to ensure the relevant BoM / Committee can monitor the integrity of formal announcements relating to financial performance and judgements

## Treasury and Financial Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Treasury and financial management</b>					
TF1	Treasury Management	<p>Approve Treasury Management Policy and Annual Funding Strategy</p> <p>Ensure adherence to policy and Funding Strategy</p> <p>Approve the appointment of independent Treasury Management Advisors to provide guidance and advice</p>	<b>A&amp;GC:</b> review the Group's internal financial and treasury management controls and monitor adherence to the Langstane Group's Funding Strategy	<p>DF&amp;CS</p> <p>DF&amp;CS &amp; CE</p>	<p>Prepare and recommend the Treasury Management Policy and any necessary alterations</p> <p>Report compliance or variance with above Policy on a monthly basis including projected compliance at year end</p> <p>Ensure independent Treasury Management Advisors are retained and access to up-to-date credible treasury management advice is available at all times</p> <p>Agree capital and revenue repayment profiles with lenders providing any variance agreed does not negatively impact on the Association's short to longer term financial and covenant projections</p>
TF2	Financial Regulations	<p>Approve Financial Regulations</p> <p>Approve authorised signatories for lenders and other stakeholders</p> <p>Approve authority levels for employees at Director level and above (Appendix 3)</p>		<p>DF&amp;CS</p> <p>CE &amp; DF&amp;CS</p> <p>DF&amp;CS</p>	<p>Prepare and recommend the Financial Regulations and any necessary alterations having regard to appropriate statements of recommended practice (SORP)</p> <p>Recommend authorised signatories and determine commitment levels (which will not exceed three financial years and agreed financial values unless otherwise determined within the Scheme of Delegation)</p> <p>Confirm authorised signatories to lenders and other third parties</p>

## Treasury and Financial Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Treasury and financial management</b>					
		Approve methodology and authorisation for payments made (Appendix 4)		LT	Approve authority levels for employees below Director level for the authorisation and payment of works and services up to and including the value of £40,000
TF3	Banking Arrangements / Cash Flow	<p>Approve the appointment of independent financial advisors</p> <p>Approve new / amended lending facilities and any other necessary action to ensure sufficient funds are available for investment and management, and to maintain adequate reserves</p>		<p>CE &amp; DF&amp;CS and full LT as required</p> <p>DF&amp;CS &amp; CE</p>	<p>Represent the Association during discussions with and give presentations to potential lenders</p> <p>Day to day discussions with existing lenders will be with the DF&amp;CS and CE and where lenders have requested it, with other members of the LT</p> <p>Recommend, following external advice, new / amended lending facilities to governing body members</p> <p>Sign Standard Securities and all other relevant documents relating to borrowings subject to BoM approval and on recommendation of the Association's legal and financial advisors</p> <p>Prepare and present monthly, quarterly, annual and longer term cash flow projections as required</p> <p>Authorise draw down of lending facilities in keeping with Annual Funding Strategy</p>
TF4	Audited accounts	Approve the audited accounts and related documentation and present these to the Annual General Meeting and any required	<b>A&amp;GC:</b> Review and recommend the draft audited accounts and related documentation for submission to BoM for approval	DF&CS	Ensure the draft audited accounts are prepared and presented to A&GC and BoM timeously

## Treasury and Financial Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Treasury and financial management</b>					
		General meeting and any required submission to regulatory / statutory bodies	submission to BoM for approval		<p>Ensure, and where necessary prepare and present, a summary of the audited accounts is presented at the Annual General Meeting</p> <p>Undertake all reporting requirements in relation to annual accounts including ensuring these are appropriately reflected within the Group's Annual Report</p>
TF5	Financial Returns	<p>Where required, approve financial and other returns to the Scottish Housing Regulator, the Financial Conduct Authority (FCA), OSCR, and all other statutory bodies, authorising their signature and submission by employees</p> <p>Approve cash flow projections</p>		DF&CS	<p>Prepare and present financial and other returns for approval highlighting timeously any mitigation action required to ensure no breaches of loan agreements takes place</p> <p>Submit all required financial returns to the relevant bodies within the required timescales</p>

## Treasury and Financial Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Treasury and financial management</b>					
TF6	Financial Reports	<p>Agree the format of concise monthly and ad-hoc financial reports</p> <p>Review and approve financial reports seeking clarity and highlighting areas of concern in relation to variances against budget</p> <p>Instruct improvement actions where appropriate</p>	<b>A&amp;GC:</b> Monitor the integrity of the financial reports and any formal announcements relating to the Group's financial performance, and review significant financial reporting judgements within them	<p>DF&amp;CS</p> <p>LT</p> <p>DF&amp;CS</p>	<p>Prepare and present monthly and ad-hoc financial information</p> <p>Ensure annual budget is met undertaking improvement actions as required</p> <p>Ensure all income and expenditure transactions (and related matters) are carried out in accordance with approved financial strategies, policies and procedures including but not restricted to the Group's Standing Orders and Financial Regulations</p>
TF7	Annual Budgets	<p>Approve annual budgets and long term financial plans / projections</p> <p>Approve rental and cost of living amendments / increases taking into account affordability</p>	<p><b>A&amp;GC:</b> Instruct periodic external validation of forward projections and assumptions to ensure they are correct and fit for purpose, reporting findings to BoM</p> <p><b>PC:</b> Recommend to BoM any changes to terms and conditions including any cost of living increases</p>	DF&CS	<p>Prepare and present recommended annual budgets that are sufficient to ensure business is conducted appropriately</p> <p>Monitor and manage budgets within limits set out in the Group's Standing Orders</p>

## Treasury and Financial Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Treasury and financial management</b>					
		<p>Review reports detailing variances and trends</p> <p>Consider feedback from customers regarding the annual budget setting process</p> <p>Approve virement between departments</p> <p>Delegated authority is given to the Chair to authorise overspends up to an agreed amount as detailed within the financial procedures of Langstane Housing</p>	<p><b>A&amp;GC:</b> Ensure financial forecasts are based on appropriate and reasonable assumptions and information, including information in relation to affordability and tenant feedback is considered</p>	CE	<p>Scrutinise monthly budget statements and instruct any necessary remedial action to ensure spend is as per annual budget</p> <p>Commission, on A&amp;GC's instruction, an external validation of budget projections and assumptions</p> <p>Authorise virement within the same department and within limits as set out in the Group's Standing Orders and Financial Regulations</p> <p>Seek approval from the Chair to overspend as per delegated authority</p>
TF8	Cash flow projections	Approve annual and long-term cash flow projections	<p><b>A&amp;GC:</b> Instruct periodic external validation of cash flow projections</p> <p>Report findings to BoM</p>	<p>CE</p> <p>DF&amp;CS</p>	<p>Commission, on A&amp;GC's instruction, an external validation of cash flow projections</p> <p>Prepare monthly, quarterly, annual and long term cash flow projections as required</p>
TF9	Procurement	Approve insurance levels and type(s) of insurance cover held ensuring adequate cover is maintained at all times that is proportionate to the risks		<p>DF&amp;CS &amp; CE</p> <p>DF&amp;CS</p>	<p>Recommend insurance levels and type of insurance cover held</p> <p>Sign any certificates or declarations required for the purpose of obtaining insurance quotes and / or cover</p> <p>Provide copies of relevant insurance certification to regulatory bodies and others as required</p>

## Treasury and Financial Management

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Treasury and financial management</b>					
TF10	Procurement	<p>Approve additional works in line with the Financial Regulations</p> <p>Delegated authority is given to office bearers of Langstane Housing Association i.e. Chair, Vice Chair to accept tenders above staff authorisation limits</p>	<p>Perf C: Approve the Procurement strategy, policy and annual procurement report</p> <p>Review the tender report on a quarterly basis</p>	<p>DF&amp;CS</p> <p>DP</p> <p>LT</p>	<p>Create and present a Procurement Strategy, Policy and Annual Procurement Report for approval</p> <p>Maintain and present quarterly a tender and contracts report</p> <p>Ensure compliance with the Procurement Strategy and Policy</p> <p>Recommend approved contractor processes and documentation</p> <p>Create and maintain a list of preferred consultants, contractors and suppliers</p> <p>Accept tenders for all works as per Procurement Policy and where budget has been agreed and authorisation is in place</p> <p>Seek delegated authority from Langstane Housing Association's Office Bearers (excluding Secretary) to accept tenders above staff authorisation limits providing sufficient information for decision making</p> <p>Maintain a tender and contracts register at all times</p>
TF11	Financial Policies	Approve Financial Policies (other than those delegated elsewhere)		DF&CS	<p>Draft and recommend Financial Policies</p> <p>Monitor activities against relevant policies and procedures</p>

## Employment

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>People and Culture</b>					
PC1	Remuneration - Terms and Conditions	<p>Approve, via People Committee (PC), all standard contract of employment terms and conditions</p> <p>Approve, via PC, changes to the standard contract of employment terms, seeking external advice as required</p>	<b>PC:</b> approve and oversee the implementation of any material changes to the terms and conditions provided to employees of Langstane Housing Association, seeking BoM approval in advance where there are increased ongoing budget implications	DF&CS & CE	<p>Prepare and present proposals for changes to the standard contract of employment or salary scales for consideration</p> <p>Undertake consultation as required, feeding back the findings to BoM</p> <p>Seek external advice where appropriate to do so</p>
PC2	Terms and Conditions	<p>Approve all annual salary changes other than contractual changes e.g. annual salary band</p> <p>Approve, via PC, all salary changes for the LT and other employees on spot salaries</p> <p>Authorise cost of living increase consultation</p> <p>Approve new posts which require ongoing and increased budget commitment</p>	<p><b>PC:</b> approve, within the agreed framework, the total individual remuneration package for each member of the LT</p> <p><b>PC:</b> recommend any cost of living increase to BoM</p> <p><b>PC:</b> Approve within existing budget allocation, new posts</p>	<p>CE and DF&amp;CS</p> <p>CE</p> <p>CE</p> <p>DF&amp;CS</p>	<p>Recommend annual salary changes for all employees below Leadership Team level</p> <p>Authorise payment of contractual salary band increases and cost of living increases following BoM approval</p> <p>Recommend salary for new posts</p> <p>Following authorisation, undertake consultation with Unite the Union through the collective bargaining agreement</p>
PC3	Employee handbook, people related corporate strategies, policies and frameworks; and documents relating to the functioning of the Board of Management	Ensure sufficient resources are provided to ensure all people related policies and procedures meet the required legal and regulatory standards	<b>PC:</b> Approve the employee handbook and associated strategies, policies and frameworks relating to conditions of employment, reward and remuneration; and documents relating to the functioning of the Board of Management	DF&CS	<p>Prepare and present changes to people related corporate documentation including the employee handbook, strategies, policies and frameworks</p> <p>Ensure employment legislation is adhered to at all times</p>
PC4	Travel and Subsistence		<b>PC:</b> approve travel and subsistence rates	DF&CS	Review and recommend changes to travel and subsistence rates as required

## Employment

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>People and Culture</b>					
					Ensure correct travel and subsistence rates are paid in accordance with policy and at appropriate rates
PC5	Pension Scheme	<p>Approve Langstane's Pension Scheme</p> <p>Monitor the operation of the Association's Pension Scheme</p> <p>Consider and authorise any required actions, overseeing their implementation</p>	<p><b>A&amp;GC:</b> Periodically instruct independent advice on Langstane's Pension Scheme</p> <p>Report findings to BoM</p>	DF&CS	<p>Recommend Langstane's Pension Scheme</p> <p>Prepare and present reports on the impacts of the tri-annual scheme valuations carried out by the Pensions Trustees</p> <p>Update BoM of any regulatory and mandatory changes to Pension Rules</p> <p>Administer Langstane Housing Association's pension scheme</p> <p>Carry out consultation on the Association's pension scheme(s)</p>
PC6	Serious complaints against the Chief Executive	Approve and implement this policy	This policy on Serious Complaints against the Chief Executive envisages no delegation of responsibility for implementation to established Committees. However, to progress individual complaints, the Board of Management will form two Committees. The first to deal with the initial investigation and hearing; the second to hear any appeal on the outcome of the initial investigation and hearing	DF&CS	To assist the BoM in the administration of the process

## Employment

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>People and Culture</b>					
PC7	Redundancy and settlement agreements	Approve the funding for any redundancy and / or settlement agreements	<b>PC:</b> approve and oversee any redundancy and / or settlement agreements relating to employees having first gained full Board approval for any budget implications	CE or DF&CS	Sign any redundancy and / or settlement agreements approved by BoM
PC8	Performance management		<b>PC:</b> approve a performance management framework, monitor its effectiveness and instruct as necessary, a skills audit / training programme(s) / etc.	DF&CS	Prepare and recommend a simple but effective performance management framework for approval

## Property

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Property</b>					
P 1	Asset Management Strategy	<p>Approve the Asset Management Strategy</p> <p>Monitor and review adherence to the Strategy to deliver objectives</p>		DP	<p>Recommend and prepare the draft Asset Management Strategy</p> <p>Monitor and report on Strategy adherence</p> <p>Deliver strategic objectives</p>
P 2	<p>Capital investment in homes and other properties</p> <p>Acquisition</p>	<p>Approve the Annual Capital Investment Programme as part of the annual budget approval process</p> <p>Review expenditure of Capital Investment Programme against budget progress</p> <p>Approve alterations to development programme within the agreed Capital Investment Programme</p> <p>Approve the Group's acquisition programme and methodology e.g. off the shelf purchase, in-house development, Section 75</p>		DP	<p>Recommend an Annual Capital Investment Programme, programme works and monitor expenditure against budget allocation</p> <p>Prepare and present performance reports in respect of all works and capital improvements</p>

## Property

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Property</b>					
P3	Development	Approve and monitor the timings of new development activity to ensure they link to the annual budget and cash flow projections		DF&CS & DP  DP	Recommend the timings of new development activity to ensure there is sufficient cash flow and budget to meet commitments Deliver development projects on time and to budget Provide regular updates to BoM Apply for and claim Housing Association Grant and any other grant provision to assist the development programme
P4	Asset Management & Development	Ensure appropriate procurement processes are adhered to at all times  Delegated authority to Chair and Vice Chair to accept tenders above staff authorisation levels	<b>Perf C:</b> review the tender report on a quarterly basis	DP and CE  LT  DF&CS	Accept tenders to a specific authorised value (for the full value of the contract) which fully comply with relevant Policies and Procedures and within previously agreed Budget allowance Record all tenders in the Association's tender register Present tender report on a quarterly basis

## Property

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Property</b>					
P5	Contractual issues during development and / or component replacements, major works, planned and cyclical works		Perf C: review quarterly performance reports on all maintenance activities , noting any contractual issues and instructing any required mitigation action  Highlight any potentially significant issues to BoM timeously	DP	Ensure major contractual issues including those with serious financial implications, those with the potential to significantly lower customer satisfaction levels, or those that may damage the Groups' reputation, are highlighted to Performance Committee or BoM timeously making recommendations as to how these can be resolved
P6	Design Specification	Approve the use of new, innovative or untried construction methods / materials		DP	Highlight relevant new, innovative or untried construction methods / materials alongside a risk assessment and a recommendation as to their use
P7	Acquisitions and Disposals	Approve acquisitions and disposals out with the approved Asset Management Strategy or relevant policies  Approve Mortgage to Rent applications		CE and: DF&CS for disposal by way of security DH for disposal by way of lease DP for disposal by way of sale   DH  CE  DH	Approve acquisitions and disposals by lease which meet previously approved criteria contained within a Policy document  Prepare and submit requests for acquisitions and disposals for approval  Prepare and make Regulatory requests and notifications as required following approval  Sign disposals by lease up to 3 years for commercial and / or residential properties  Sign disposals by lease over 3 years  Recommend Mortgage to Rent applications for approval

## Property

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Property</b>					
P8	Maintenance	Review and monitor planned and cyclical repair expenditure against budget	Review and monitor planned and cyclical repairs against anticipated works programme	DP        DF&CS	Recommend planned and cyclical repair programmes for approval ensuring stock condition information is up-to-date and accurate, and customer feedback considered Prepare longer term programmes for planned and cyclical maintenance  Report planned and cyclical spend against budget
P9	Development, Maintenance & Improvement	Approve all related policies except those delegated elsewhere	Perf C: approve the following policies: Aids and Adaptations; Asbestos Management; Fire Safety in Communal Areas; Freedom of Information and Environmental Information; Gas Servicing and Safety; Legionella Management; Planned and Cyclical Maintenance; and Rechargeable Repairs	DP       LT	Prepare and present policies for approval  Ensure all policies are adhered to and provide regular updates as required  Approve the response repairs and void management policy

## Housing

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Housing</b>					
H1	Rent & Service Charge		<b>Perf C:</b> Approve the Rent Setting and Service Charge Policy  Monitor feedback and ensure all issues are acted upon	DH	Prepare and present the Rental & Service Charge Policy including feedback from tenant consultation  Monitor compliance against said Policy  Ensure all feedback is responded to where appropriate
H2	Rent Setting	Approve rent and service charge levels for the next financial year as part of the budget process  Approve an interim amount for rent and service charge levels to allow consultation to take place  Consider proposals for rent and service charge levels and make recommendations to the BoM following analysis of feedback from customers		DF&CS & DH  DH  DH	Recommend rent and service charge levels for the next financial year providing comparisons for consideration and taking affordability into account  Prepare and undertake all rent and service charge consultation with customers  Prepare feedback reports for consideration by BoM
H3	Tenancy Sustainability		<b>Perf C:</b> Approve the Tenancy Sustainment Strategy and any associated action plans  Monitor performance to ensure objectives are delivered	DH	Prepare and present the Tenancy Sustainment Strategy and any necessary action plans  Report on performance to deliver objectives
H4	Allocations		<b>Perf C:</b> Approve the Allocation Policy  Monitor adherence to the Allocation Policy through quarterly performance reports	DH	Draft and present the Allocation Policy ensuring it meets all legislative requirements  Undertake consultation as required  Ensure adherence to Policy and provide quarterly updates

## Housing

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
H5	Rent & Service Charge		<p><b>Perf C:</b> Monitor adherence to policies</p> <p>Approve write-offs (debit and credit) of £1,000 and over and note the value of any sequestrated cases</p> <p>Monitor the write-offs (debit and credit) authorised by the LT</p> <p><b>LPL:</b> Authorise debit and credit write-offs for Langstane Property Limited</p>	<p>LT</p> <p>DH</p> <p>LT</p> <p>LT</p> <p>LT</p>	<p>Authorise rent management policy and other tenancy related debt management policies</p> <p>Prepare and present all write-off reports for consideration, providing background and trend information as required. This will include sequestrations</p> <p>Approve write-off debts under £1,000 in line with the respective policy</p> <p>Approve write-off credits under £1,000 in line with respective policy</p> <p>Approve the rent management and former tenant debt recovery policies</p>
H6	Tenant Participation		<p><b>Perf C:</b> Approve the Tenant Participation Strategy and any associated action plans</p> <p>Ensure compliance with strategy through regular performance monitoring, noting any significant deviation from strategy</p>	DH	<p>Prepare and present the Tenant Participation Strategy, undertaking consultation as appropriate</p> <p>Monitor adherence to the Tenant Participation Strategy and report on performance</p>
H7	Neighbourhood Management and Antisocial Behaviour			LT	<p>Authorise the Antisocial Behaviour and related policies for consideration, undertaking consultation as appropriate</p> <p>Publish performance reports in this respect</p>
H8	Comments, Compliments and Complaints		<b>Perf C:</b> Approve the Compliants, Customer Care and Langstane Housing Support Customer Complaints policies	DF&CS	Prepare and present the Complaints and Customer Care Policies

## Housing

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
			Review performance against policy and ensure remedial action is taken as required	DH  LT	Prepare and present the Langstane Housing Support Customer Complaints policy  Monitor performance against targets and analyse trend information, especially in relation to service failures  Recommend any remedial action that can be taken to ensure that lessons are learned and issues are not repeated
H9	Tenant Scrutiny		<b>Perf C:</b> Prioritise and approve tenant scrutiny activities  Monitor findings from such activities	DH	Recommend tenant scrutiny activities and ensure these are carried out as approved  Report findings and lessons learned from such activities  Work with partners to ensure tenant and other customer initiatives are promoted and supported by a range of people / organisations
H10	Customer Satisfaction		<b>Perf C:</b> Ensure regular customer satisfaction surveys are carried out and in line with good practice  Consider the findings from full Customer Satisfaction Surveys and recommend / approve remedial action required  Monitor findings from surveys are acted upon (if appropriate) and feedback provided to customers	DH	Determine the timing and questions asked during a customer satisfaction survey taking from good practice guides  Agree tenders which fully comply with relevant Policies and Procedures and are within previously agreed Budget allowance  Provide appropriate feedback to all those surveyed using appropriate methods

## Housing

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
					Report the findings of any customer satisfaction survey undertaken
H11	Housing Support		<b>Perf C:</b> Approve any housing support related strategies  Monitor achievements	DH	Prepare and present any housing support related strategies and ensure all actions are carried out in accordance with agreed Action Plans  Ensure regular update reports are provided
H12	Housing and Housing Support related policies		<b>Perf C:</b> Approve all policies relating to the provision of a housing management and Housing Support service except those delegated to the LT	DH          LT	Prepare and present all housing management and Housing Support related policies  Prepare and present performance reports providing appropriate benchmarking  Approve any delegated Housing Management policies: Antisoical Behaviour; Company Vehicle Usage; Compensation and Redress; Estate Management; Harassment; Motor Vehicle Parking; Pet; Rent Management; Unacceptable Actions; Void Management.

## Organisational and Business Development

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Organisational and business development</b>					
OB1	Performance management		<b>Perf C:</b> Annually approve Key Performance Indicators (KPIs) and other measures to ensure compliance with the Business Plan and other strategic documents  Monitor achievements	LT  CE  DFCS  CE	Prepare and present quarterly performance reports as agreed Recommend annual performance targets Ensure benchmarking activities are undertaken To report annually, performance outturns and any remedial action to be taken
OB2	Recruitment and organisational structure		<b>PC:</b> Approve a Recruitment and Retention Strategy  Monitor and analyse related performance reports	DF&CS	Prepare and recommend a Recruitment and Retention Strategy  Prepare and present relevant performance reports
OB3	Recruitment and organisational structure	Instruct an options appraisal if the Chief Executive post is vacated  Appoint the Chief Executive Officer (Chairperson to chair the selection panel)	<b>PC:</b> Approve the staffing structure having first gained BoM approval where there are ongoing financial implications  Agree the selection panel for recruitment of staff at Director level and above and nominate one or more member(s) to participate (Chairperson is required if the recruitment is for a Chief Executive)	CE & DF&CS  CE  DF&CS  CE	Appoint all employees to vacancies within established posts with exception of the Chief Executive and Director posts Vary the staffing structure within budget allowance as appropriate, ensuring key service areas are covered Carry out recruitment activities using best practice and ensuring that all legislative requirements are adhered to Chief Executive to appoint all vacancies at Director level

## Organisational and Business Development

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Organisational and business development</b>					
OB4	Recruitment and organisational structure		<b>PC:</b> Approve all employment policies	DF&CS	Recommend all employment policies for consideration Ensure all employment policies are adhered to
OB5	Staffing matters	Delegated authority is given to the Chair and / or Vice Chair, to organise a panel (consisting of no less than three Board Members) to investigate (if required) any notifiable event(s) and be kept up-to-date regarding any matter of significant importance  Commission any independent professional advice as required	PC: Review any performance reports in relation to employees	CE    DF&CS	Provide administrative assistance / guidance to the Board where a material event is being investigated except where this relates directly or indirectly to the Chief Executive. Where this is the case the BoM will direct an unrelated member of staff to facilitate this  Prepare and present employment performance reports
OB6	New business opportunities	Agree the strategic direction of new business activities  Approve new projects which appear to be in the interests of the Group in line with Financial Regulations and within budgetary limitations  Receive annual updates for all new business activities intended benefits are delivered		LT	Recommend new business activities for consideration showing a full business case for any significant change in direction  Prepare and present regular monitoring activity reports including annual updates to the BoM  Apply for and claim grant funding to support community and other beneficial initiatives
OB7	Infrastructure		<b>Perf C:</b> Approve the ICT and Digitalisation Strategy and Information security policy	DF&CS	Prepare and present the IT strategy

## Organisational and Business Development

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Organisational and business development</b>					
			<b>A&amp;GC:</b> Ensure all required risks relating to IT failure are documented, mitigated as appropriate and reviewed as necessary  Report all significant changes of risk to BoM		Monitor adherence to the Strategy and provide regular updates to the BoM via the A&GC  Ensure all reasonably foreseeable IT related risks are fully documented, mitigated as appropriate and monitored providing notification to the BoM of
OB8	New business opportunities	Approve partnership agreements, management agreements and leases for five years and over, or that will have a reasonably significant impact on the Langstane Group's Strategic direction		CE	Prepare and present partnership agreements, management agreements and leases that are for more than five years or that will have an impact on the Langstane Group's Strategic Direction  Sign such documents on behalf of the Group once approval has been obtained  Approve partnership agreements, management agreements and leases under five years
OB9	PR & Marketing	Approve changes of brand and marketing direction to support the Langstane Groups' strategic purposes  Represent the Group in a positive and proactive manner		CE	Maximise the PR & Marketing opportunities presented to the Group  Present the Group in a positive light and ensure the brand is recognised as high quality  Ensure all documentation, literature and correspondence meets legislative requirements and promotes the Group

## Organisational and Business Development

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Organisational and business development</b>					
				LT	<p>Ensure key documents are 'reader approved'</p> <p>Prepare and present reports for the BoM</p> <p>Approve the Social Media Policy</p>
OB10	Consultations	<p>Be aware of all significant consultations being responded to on behalf of the Group</p> <p>Consider any related national and local consultation documents that may impact on the Langstane Group</p>		<p>CE</p> <p>LT</p>	<p>Provide BoM with a summary of all significant national and local consultation documents, advising of any impact on the Langstane Group</p> <p>Respond to national and local consultation documents relating to the housing industry, the services provided, and customer groups the Group supports</p>
OB11	Business Improvement	Approve all significant improvement plans in place	<b>A&amp;GC:</b> Approve and monitor all audit improvement plans and any others relating to accreditation	<p>CE</p> <p>LT</p>	<p>Prepare and present audit improvement plans and any others relating to accreditation bodies</p> <p>Monitor and report on achievements of such plans</p> <p>Prepare and present all other improvement plans (other than operational team plans) demonstrating compliance and business improvements</p>

## Organisational and Business Development

Item	Area of activity	Board of Management (BoM) responsibility	Committee / Subsidiary responsibility	Leadership Team (LT) Lead Officer / Secretary	Responsibility
<b>Organisational and business development</b>					
OB12	Accreditation	Approve membership of an Accreditation Body	Perf C: Monitor compliance with any accreditation in place	CE	Recommend appropriate accreditation and monitor achievements and compliance

## Appendix 1

### Scottish Housing Regulator Portal Access Permissions

Detail	Access level	Agreed user
<b>Notification of Constitutional Change</b>	Create and view Create and view Create and view Create and view Create only  Create only	Chief Executive Director of Finance & Corporate Services Director of Housing Director of Property Team Leader - Executive Office & Communication Applications and Data Analyst
<b>Notification of Disposals</b>	Create and view Create and view Create and view Create and view Create only  Create only	Chief Executive Director of Finance & Corporate Services Director of Housing Director of Property Team Leader - Executive Office & Communication Applications and Data Analyst
<b>Notifiable events - governance and organisational issues</b>	Create and view	Chairperson - may be delegated to the Chief Executive except where the event includes / relates to the Chief Executive
<b>Notifiable events - performance and service delivery issues; and financial and funding issues</b>	Create and view  Create and view Create and view  Create only Create only Create only	Chief Executive except where the event includes / relates to the Chief Executive Chairperson (instruction to be given) Vice-Chairperson (instruction to be given)  Director of Finance & Corporate Services Director of Housing Director of Property

## Appendix 1

Detail	Access level	Agreed user
	No access	Team Leader - Executive Office & Communication
	No access	Application and Data Analyst
	No access	Governance & Corporate Assistant
Document Library	Upload and view	Chief Executive
	Upload and view	Director of Finance & Corporate Services
	Upload and view	Director of Housing
	Upload and view	Director of Property
	Upload only	Team Leader - Executive Office & Communication
	Upload only	Application and Data Analyst
Correspondence	Upload and view	Chief Executive
	Upload and view	Director of Finance & Corporate Services
	Upload and view	Director of Housing
	Upload and view	Director of Property
	Upload and view	Team Leader - Executive Office & Communication
	Upload and view	Application and Data Analyst
Annual Return on the Charter (ARC)	Authoriser	Chief Executive
	Upload and view	Chief Executive
	View only	Director of Finance & Corporate Services
	View only	Director of Housing
	View only	Director of Property
	Upload and view	Team Leader - Executive Office & Communication
	Upload and view	Application and Data Analyst
	Upload and view	Governance & Corporate Assistant

## Appendix 1

Detail	Access level	Agreed user
<b>Stock Profile</b>	View & authorise	Chief Executive
	View	Director of Finance & Corporate Services
	View	Director of Housing
	View	Director of Property
	Upload and view	Team Leader - Executive Office & Communication
	Upload and view	Application and Data Analyst
<b>Loan Portfolio Statement (LPS Return)</b>	Authoriser	Chief Executive
	Upload and view	Chief Executive
	Upload and view	Director of Finance & Corporate Services
	View	Director of Housing
	View	Director of Property
	View	Team Leader - Executive Office & Communication
	View	Application and Data Analyst
<b>Five-Year Financial Projection (FYFP Return)</b>	Authoriser	Chief Executive
	Upload and view	Chief Executive
	Upload and view	Director of Finance & Corporate Services
	View	Director of Housing
	View	Director of Property
	View	Team Leader - Executive Office & Communication
	View	Application and Data Analyst
<b>Audited Financial Statement (AFS Return)</b>	Authoriser	Chief Executive
	Upload and view	Chief Executive
	Upload and view	Director of Finance & Corporate Services

## Appendix 1

Detail	Access level	Agreed user
	View	Director of Housing
	View	Director of Property
	View	Team Leader - Executive Office & Communication
	View	Application and Data Analyst
All other notifications		Will be determined as and when the requirement arises

### Administration rights sit with the following employees:

Team Leader - Executive Office & Communication  
Application and Data Analyst; and

## Appendix 2

### Authorised signatories

The following signatories are hereby authorised by Langstane Housing Association's Board of Management on behalf of the Langstane Group:

### Bank Accounts

The following bank accounts are held in the name of Langstane Housing Association Ltd and Langstane Property Limited:

83-15-31 00272001	Royal Bank of Scotland (Langstane Housing Association)
83-15-31 00191028	Royal Bank of Scotland (Langstane Housing Association Rent)
83-15-31 00198073	Royal Bank of Scotland (Langstane Housing Association LD)
83-15-31 19120288	Royal Bank of Scotland (Langstane Property Limited)
07-10-40 90149596	Santander Business Reserve Account
09-01-27 75283153	Nationwide

### Bank signatories

It is resolved the signing rules for current bank mandates, including direct debits, for all accounts in the name of Langstane Housing Association Limited and any duly authorised subsidiary (i.e. Langstane Property Limited, Langstane Developments Limited and Langstane Maintenance Limited), are as follows:

- Chairperson - Mike Martin
- Vice Chairperson - James Knowles
- Chief Executive - Helen Gauld
- Director of Finance and Corporate Services - Mandy Macarthur
- Director of Housing - Anne Jenkins
- Director of Property - Marcie Ballance

The signatory list will have all other signatures removed with immediate effect with the exception of:

- Finance Manager - Gillian McCormack
- Assistant Accountant - Pauline Ewen

At no time will the signatures of Gillian McCormack, Finance Manager, and Pauline Ewen, Assistant Accountant, be accepted without a counter signature from a member of the Leadership Team.

For all purposes this mandate will cover on-line as well as traditional banking methods (e.g. issue of cheques).

For the avoidance of doubt, a signature can be either a 'wet' signature or a duly authorised written instruction e.g. an email from a recognised email account.

## Appendix 2

<b>Company credit card</b>	<p>It is resolved the Company Credit Card Account ('RBS Onecard') will be issued to the following for work related expenditure only:</p> <ul style="list-style-type: none"><li>- Chief Executive - Helen Gauld</li><li>- Director of Finance and Corporate Services - Mandy Macarthur</li><li>- Director of Housing - Anne Jenkins</li><li>- Director of Property - Marcie Ballance</li></ul> <p>Any and all other credit cards issued will be cancelled with immediate affect (there are none known to be in circulation). All other forms and conditions attached to the use of a company credit card will remain the same.</p>
<b>Loan agreement</b>	<p>Signatory arrangements for agreeing any new loan agreement will be determined by the Board of Management when a new or amended loan is being considered.</p> <p>It is resolved that signatory arrangements with existing lenders (Bank of Scotland, Lloyds, and Santander) will show both the Chief Executive / Depute Secretary, Helen Gauld, and the Director of Finance &amp; Corporate Services / Secretary, Mandy Macarthur, as authorised signatories for loan agreements. This right will be exercised following Board of Management approval.</p> <p>All other terms and conditions relating to loan agreements remain in place.</p>
<b>Grant applications</b>	<p>Periodically grant applications are made to assist with funding particular pieces of work for the Langstane Group or to support the social initiatives.</p> <p>Certain grants require specific Board of Management approval for authorised signatories. For example the Scottish Government's People and Communities Fund (PCF) required the Association to seek Board approval for those who could make an application for PCF, accept any offer of funding made, claim grant, monitor and complete end of project forms, and make annual statements of compliance. Other grants are less formal / prescriptive.</p> <p>In general terms employees, with prior approval and guidance from members of the Leadership Team, can make grant applications. However, acceptance of a grant, any commitment for the Group to undertake the conditions of the grant where appropriate and in keeping with the activities and objectives of the Langstane Group, and signing annual statements are restricted to members of the Leadership Team. For clarity the Leadership Team are:</p> <ul style="list-style-type: none"><li>- Chief Executive - Helen Gauld</li><li>- Director of Finance and Corporate Services - Mandy Macarthur</li><li>- Director of Housing - Anne Jenkins</li><li>- Director of Property - Marcie Ballance</li></ul> <p>Notification of grant awards will be made to the Board of Management.</p>

## Appendix 2

<b>Contracts</b>	<p>It is resolved the following are authorised to sign contracts up to and including their authorisation limits and duration of contract i.e. normally no longer than three years plus two x one year extensions:</p> <ul style="list-style-type: none"><li>- Chief Executive - Helen Gauld</li><li>- Director of Finance and Corporate Services - Mandy Macarthur</li><li>- Director of Housing - Anne Jenkins</li><li>- Director of Property - Bob Jack</li></ul> <p>Where Board of Management approval is required to accept the tender i.e. where the value is above that of the above senior employees, the documentation will be signed by the Chief Executive, or by another member of the Leadership Team if approval is given during the authorisation process.</p>
<b>Titles / Deeds and property related documents</b>	<p>The Chief Executive, Helen Gauld, holds delegated authority to, amongst other things, sign on behalf of the Association property related documentation. This may be relate to aquisition, disposal or changes to existing building / land. Authorisation will include the provision of rights of way and easements. At all times decision making will take the best interests of the Langstane Group into consideration. This also covers the use of assets as security against loans.</p>
<b>Annual Report and Financial Statements</b>	<p>The following are authorised signatories for Langstane Housing Association Ltd's Annual Report and Financial Statement:</p> <ul style="list-style-type: none"><li>- Chairperson, Mike Martin</li><li>- Vice Chair, James Knowles</li><li>- Secretary, Mandy Macarthur</li></ul> <p>The following is an authorised signatory for Langstane Property Limited's Annual Report and Financial Statements:</p> <ul style="list-style-type: none"><li>- Chairperson, Charlie Lynch</li></ul>
<b>Annual Assurance Statement</b>	<p>The following is an authorised signatory for Langstane Housing Association's Annual Assurance Statement on behalf of all members of the Langstane Group:</p> <ul style="list-style-type: none"><li>- Chairperson, Mike Martin</li></ul>

Appendix 3

Authorisation levels - Leadership Team										
All authorisation levels subject to sufficient budget provision and where applicable, tender procedures being undertaken to ensure value for money can be demonstrated	Authority levels applicable across all areas of business	Issue / authorise work or purchase order	Accept regulated contracts (following procurement policy)	Authorise payroll & travel and other expenses	Authorise interest & capital repayments on loans / grants	Authorise write offs up to and including £1,000	Approve invoice		Authorise refunds	Comments
		Role	Employee	Maximum	Maximum per annum	Yes / n/a	Yes / n/a	Yes / n/a	Repair invoice	
Chief Executive										
Chief Executive	Helen Gauld	£250,000	£250,000	Yes - A	Yes - A	Yes - as LT	£50,000	£250,000	£20,000	Authorisation level applicable to budget and tender approved expenditure
Finance and Corporate Services										
Director of Finance and Corporate Services	Mandy Macarthur	£50,000	£50,000	Yes - B	Yes - B	Yes - as LT	£35,000	£50,000	£5,000	Authorisation level applicable to budget and tender approved expenditure
Housing										
Director of Housing	Anne Jenkins	£100,000	£100,000	Yes - A	Yes - A	Yes - as LT	£35,000	£100,000	£10,000	Authorisation level applicable to budget and tender approved expenditure
Property										
Director of Property	Bob Jack	£150,000	£150,000	Yes - A	Yes - A	Yes - as LT	£35,000	£150,000	£5,000	Authorisation level applicable to budget and tender approved expenditure
All other employees										
To be authorised by the Leadership Team up to and including £40,000										

### Authorisation - methodology

#### 1. Payments made

There are three stages to each payment. Firstly the commitment stage where the Association is committed to the transaction either through a work / purchase order, a contract is issued following a competitive tender process, or in the case of salary payments when the salaries are extracted from the appropriate software. The second stage is the validation of the transaction whereby a check is undertaken to ensure the services / goods were received and authorisation for payment is given by an employee (both of the aforementioned stages require due authorisation levels to be in place). Thereafter follows the payment itself. These stages and the process to be followed are detailed below.

##### 1.1 Commitment stage

The Langstane Group has clear authorisation levels for each employee. These authorisation limits exist regardless of the method of commitment e.g. by work or purchase order or via credit or soldo card.

No employee holds authority to exceed their limit for committing the Association to spend outwith these levels without Board approval, nor for spending over budget. In addition, where IT systems cannot restrict authorisation levels to the extent required, e.g. where an employee has authorisation to raise a purchase order then this automatically gives them the ability to sign off an invoice, internal control measures will be introduced and spot checks undertaken to ensure limits are not breached. For expenditure approved by the Board of Management (via the Chair and Vice Chair) for contract acceptance, the Chief Executive has the ability to authorise work programmes on the Association's integrated housing and finance software systems above the authorisation level shown at Appendix 3.

##### 1.2 Authorisation for payment

Prior to authorising payment, the employee undertaking such authorisation will satisfy themselves that due checks have been undertaken to ensure the goods or services have been received and are of a satisfactory quality. At no time will the Langstane Group pay for goods or services that have not been received other than those of a de minimis value e.g. materials ordered online.

Transactions are raised through the Group's integrated housing and finance system.

## Appendix 4

An escalation process is in place, in accordance with individual authorisation levels, and provides for a second signatory (over and above the escalation process). Where the transaction is finance and corporate services related, and cannot be second signature authorised by an employee outwith the service or department, this will be undertaken by another member of the Leadership Team. The exception to this will be council tax and utility bills for void properties whereby these will be processed directly by finance employees after appropriate checks are made to ensure they are valid costs for which the Group has a liability.

At all times, the Group will adhere to the terms of payment previously agreed with contractors. Where no agreement has been reached, the Group's default will be payment within 30 days of receiving an invoice.

At no time will orders / payments be split to circumvent the agreed authorisation process / limits.

The exception to the above is payment in relation to employee costs and expense claims. This is processed through payroll software. Payments then go directly to RBS's Bankline and are imported directly to the integrated housing and finance system.

Expense claims are checked by the employee's direct line manager and where appropriate supported by the production of receipts or confirmation of the travel expense involved. In the case of the Chief Executive this is checked independently by another member of the Leadership Team, normally the Director of Finance & Corporate Services. Credit card payments are supported by receipts.

### 1.3 Payment

The Langstane Group will ensure the following processes are adhered to regarding payments to contractors, etc:

All payments will be made through the Group's integrated housing and finance system, whether the transaction is paid by BACS or cheque.

Petty cash is restricted for small, one off payments generally under £35.00 or where either an employee has made a work related payment and is left 'out of pocket' or requires funds in advance to make such a payment and it is not feasible to raise a work or purchase order e.g. clear an electricity meter to ensure a tenant has heating. Where the payment is made directly by an employee, petty cash may be used to make an instant refund on the production of a suitable and acceptable receipt.

Through the integrated housing and finance system, there will be two payment signatories for each transaction. They will comprise of the following:

An 'A' signatory plus a 'B' signatory (for BAC and cheque payments)
An 'A' signatory plus another 'A' signatory (BAC payments only)

At **no time** will two 'B' signatories or the same person act as both an 'A' and a 'B' signatory to authorise payments to their conclusion.

An 'A' signatory is:

- Chief Executive;

## Appendix 4

- Director of Housing;
- Director of Property.

Individual authority limits apply to the authorisation of payments by 'A' signatories.

A 'B' signatory is:

- Director of Finance & Corporate Services;
- Finance Manager;
- Assistant Accountant.

Where an employee is acting in the capacity of a 'B' signatory for payment purposes only, they do not have an authority level. Therefore they will be able to act as a second signatory to an 'A' signatory with the correct authority level.

Payroll payments are the exception whereby these are imported directly into the Group's RBS Bankline for dual authorisation in accordance with procedure (one 'A' and one 'B' signatory or two 'A' signatories). See Appendix 5 – flow chart.

### **2. Board authorisation**

Where the required authorisation exceeds previously agreed levels, authorisation from Langstane Housing Association's Board of Management will be gained. This will be in written format e.g. email to ensure timely payment of invoices. Any authorisation by a nominated Board member will be reported to the next available Board meeting.

It is expected the majority of authorisations above the limits agreed, will relate to development activities and the let of new contracts. To ensure Board members are giving informed consent, detail of the full transaction will be provided. This may include any previously agreed viability reports, a copy of the tender analysis report, a copy of the contract, detail of any previous payments and the invoice(s) under consideration along with the authorisation request. The request will be presented to the Board of Management by the Chief Executive or the Director of Finance & Corporate Services.

The following Board members have delegated authority to authorise the payment of large invoices (above the delegated authority of the Chief Executive):

- Chairperson; and
- Vice chairperson.

Authorisation limits up to, and including, Manager level are approved by the Leadership Team up to and including £40,000. Authorisation levels for the Leadership Team is approved by Langstane Housing Association's Board of Management.

## Appendix 4

### 3. Write-offs (debit and credit)

Following strict accounting practices and guidance, the Association normally approves write-offs on a monthly basis. As per approved policy, all write-offs up to and including £1,000 are authorised by the Leadership Team and reported to the Board of Management via the Performance Committee. The Board of Management via Performance Committee, approve all write-offs over £1,000 and note tenants who have been sequestrated. Where tenants have been sequestrated the Association has no alternative but to 'write-off' the debt held at a given time. Write-offs are then reported annually to the Scottish Housing Regulator.

### 4. Issue of company credit cards

The Association has a company credit card account (RBS onecard) and credit cards are available and issued to all members of the Leadership Team. These are strictly for the payment of business related transactions e.g. rail fares, accommodation costs. On occasion, wider, on-line transactions will be processed via a company credit card, for example to source materials that are difficult to obtain locally e.g. a plumbing part that is mainly obsolete. Transaction values are normally de minimis and supported with receipts. However, transactions are always within the authorisation limits of the card holder and person processing the transaction.

### 5. Payroll

Payroll payments are prepared by Finance colleagues and checked by the Finance Manager or Director of Finance & Corporate Services. Once checked, payments are uploaded to the Association's Bankline and authorised in accordance with procedure.

### 6. Travel and other legitimate expenses

Employees complete a template form to claim travel and other legitimate work related expenses (as per relevant policy on such claims). All claims are checked by the direct line manager or service manager / departmental director, and thereafter submitted to Finance. Instruction to pay expenses is made by an 'A' signatory before being uploaded to the Association's Bankline and authorised in accordance with procedure.

Expense claims made by governing body members are in keeping with relevant policy. A template form is completed and authorised by the Director of Finance & Corporate Services or Chief Executive. Thereafter the forms are forwarded to Finance and authorised in accordance with procedure.

### 7. Fuel cards

Fuel cards are available for use with pool cars and vehicles used by direct labour operatives. This allows employees to fill up vehicles whilst conducting business. Fuel cards are maintained by property services and officers using such cards are authorised to put up to £100 of fuel into company vehicles per transaction.

## Appendix 4

### **8. Soldo Cards**

Soldo Cards (prepayment cards) are issued to key employees on the authorisation of the Leadership Team to ensure business activities can be expedited in a timely manner. They are solely for use whilst undertaking pre-authorised work activities and authorisation limits are clearly communicated.

### **9. Bank signatories**

Several clearing and deposit accounts are operated by the Langstane Group and it is imperative that movement between such accounts is regulated and monitored but that business is transacted in a timely manner. Most notably when Langstane Housing Association's short term deposit accounts are accessed to ensure financial commitments are met or where transactions between Langstane Housing Association and a subsidiary take place.

At all times any transaction to move funds between accounts requires two levels of authorisation, one of which is a member of the Leadership Team outwith the role of Director of Finance & Corporate Services, the other being a senior finance employee i.e. the Director of Finance & Corporate Services, the Finance Manager or the Assistant Accountants.

### **10. Loan agreements**

Draw down on loan agreements will be determined by the loan agreement itself and the approvals given by the Board of Management prior to the loan being accepted.

However, where the facility is of a type that can be drawn down in stages, this will be discussed in detail with the Board of Management and transacted by the Director of Finance & Corporate Services with the draw down document counter-signed by the Chief Executive.

Where either the Director of Finance & Corporate Services or Chief Executive is unavailable for an extended period, this will be counter-signed by an office bearer of the Board of Management i.e. the Chairperson or the Vice-Chair. This will be reported to the next available Board of Management meeting. For the avoidance of doubt, an electronic signature is sufficient provided it is accompanied by an email from the relevant Board member.

Payments of loan interest and/or capital repayments as determined by the loan agreements / following Board approval, will be authorised by the leadership team.

### **11. Grant applications**

Periodically grant applications are made to assist funding particular pieces of work for the Langstane Group or to support local initiatives that bring wider community benefits.

Certain grants require specific Board of Management approval and for authorised signatories to be determined by the Board e.g. People and Communities Fund (PCF). Other grants are less formal in their approach.

## Appendix 4

In general terms employees, with prior approval and guidance from members of the Leadership Team, can make grant applications. However, acceptance of a grant, any commitment for the Group to undertaken the conditions of a grant (where appropriate and in keeping with the activities and objectives of the Langstane Group), and signing annual statements are restricted to members of the Leadership Team. Notification of grant awards will be reported to the Board of Management quarterly.

Occasionally grant refunds must be made, the terms of which will be contained within the grant award itself. Payment of these will be authorised by a member of the leadership team.

### **12. Interest free loans**

Occasionally the Association will have access to interest free or reduced interest rate loans to deliver local and / or national initiatives e.g. energy efficiency measures.

These will be approved, in advance of acceptance, by the Board of Management and full consideration given to the impact they may have on other loan agreements.

## Appendix 4

### 13. Responsibilities

<b>Langstane Housing Association's Board of Management</b>	Approve all relevant policies and corporate documentation Authorise Leadership Team expenditure levels Authorise payment of invoices over £250,000 Authorise acceptance of all regulated contracts over £250,000 Authorise all write-offs (debit and credit) over £1,000 and note those tenants sequestrated Authorise and counter-sign any loan draw downs in the event either the Director of Finance or Chief Executive is unavailable for an extended period Note quarterly any grant applications made unless specifically required to approve acceptance of grant and determine those authorised to sign, etc. Approve the use of interest free loans
<b>Leadership Team</b>	Approve all expenditure up to and including £250,000 Approve authorisation limit for all other employee up to and including £40,000 Accept and sign all regulated contracts over £250,000 following board approval Accept and sign all unregulated contracts and regulated contracts up to and including £250,000 Authorise payroll payments on a monthly basis Authorise payment of interest and capital payments as defined in loan agreements / by Board approval, on a monthly basis Authorise write-offs (debit and credit) up to and including £1,000 Authorise movement of funds between clearing and deposit accounts Achieve draw down on loan agreements on the approval of Board of Management (two signatures at all times) Acceptance of grant awards and compliance with conditions

For the avoidance of doubt, authorisation can be provided either be using a 'wet' signature or a duly authorised written instruction e.g. an email from a recognised email account.

### 14. Reporting and monitoring

Monthly financial reports are provided to Langstane Housing Association's Board of Management.

The Chief Executive's monthly update report details any authorisation of invoices and contracts above £250,000 which required delegated Board approval.

Write-offs are presented to the Board of Management on a regular basis and no less than quarterly.

Grant acceptances are reported to the Board of Management.

## Appendix 4

## Appendix 5

### Flow chart for payment of contractors, etc.

