

## **Purpose**

The Delegation of Authority Policy is a policy that has been established by the Board of Directors of the Independent Custody Visiting Association to:

- Set out matters specifically reserved for determination by the Board and those matters delegated to management.
- Establish business expense approval limits by role.
- Establish matters for payment by ICVA CAF account cards and those to be reclaimed via expenses from officers as per the ICVA officer expense policy.
- Establish sign off procedures for officer expenses and payments made by CAF bank account cards.

The functions exercised by the Board and those delegated to management are subject to ongoing review to ensure that the division of functions remains appropriate.

## **Matters reserved for the Board**

Matters specifically reserved for the Board include:

- Approval of or changes to the annual budget.

## **Matters delegated to management**

Other than as expressly provided in this policy, all matters not specifically reserved for the Board and necessary for the day-to-day management of the organisation, and the implementation of corporate objectives, are delegated to management. The organisation's policies and procedures provide guidance on the execution of specific roles and responsibilities.

Management shall be responsible for:

- Reporting to the board regarding all financial matters.
- Ensuring that returns are completed fully, and grant funding is promptly received.
- Ensuring that spending is in line with the schedule set out.

## **Reporting by Management to the Board**

As part of the framework established by this policy, management is required to report regularly to the Board concerning the authority exercised.

## Schedule of Financial Authority

Expenditure will be as per approved budget.

Financial Amount	Decision Maker	Sign Off Required?	By Whom
Up to £500	COO	No	N/a
Up to £2000	COO	Yes	CEO
Up to £5000	CEO	No	N/a
Up to £10000	CEO	Yes	Treasurer

## Temporary Delegation of Authority

Any role may temporarily delegate their authority to another role in case of absence. The board must be informed of the delegation and the period for which it will be in force.

## Commissioning Note

Where there is to be a spend of £10000 or more, 3 quotes for the work to be undertaken must be sought prior to a decision being made.

## Banking Sign Off

Payments made from CAF bank online will be signed off by two of the authorised signatories, (payments are not able to be made without this safeguard). These are comprised of two of the following:

- CEO.
- COO.
- 2 x ICVA directors.

## ICVA expenditure – CAF account cards

Officers may pay for items on ICVA CAF account cards/BACs transfer. These items will include, but not be limited to, items such as:

- Room bookings.
- Refreshments for meetings.
- Pre-booked hotels for functions.
- Pre-booked flights for attendance at meetings.
- Pre-booked train fares in excess of £100.
- Office equipment/stationery.

All payments must be in line with the schedule of delegated authority in terms of spend.

**Review**

The Board will review the contents of, and compliance with, this policy at least bi-annually. (Review therefore due June 2022).

**Report Ends**